## **Expense Report**

Employee Name _		 		
	Period Covered			

Date	Description	Hotel	Airfare Ground	Vehicle	Meals	Phone	Office Supplies	Misc.	Total
							of ovnonces		

Subtotal of expenses
Less expense advances
Expenses to be reimbursed

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## **Tax Law Requirements for Some Common Expenses**

Type of expense	Elements to prove	Practical notes for description on expense report				
All expenses (the general rule)	<ol> <li>Business purpose</li> <li>Amount of expense</li> <li>Your payment</li> </ol>	Business purpose for the expense				
Out-of-town travel	<ol> <li>Amount of each separate expenditure</li> <li>Dates of departure and return, and number of days spent on business</li> <li>Destination (city name)</li> <li>Business purpose</li> <li>Your payment</li> </ol>	ure and return, and number of usiness v name)  Where and why?				
Business meals	<ol> <li>Amount of each separate expenditure</li> <li>Date of the meal</li> <li>Place (name and location)</li> <li>Business reason</li> <li>Names and business relationship of all persons</li> <li>Your payment</li> </ol>	Who, where, and why?				
Gifts	<ol> <li>Cost of the gift (to you)</li> <li>Date of the gift</li> <li>Description of the gift</li> <li>Business purpose</li> <li>Name and business relationship of the recipient</li> <li>Your payment</li> </ol>	Who, what, and why? ne recipient				
Vehicles	<ol> <li>Amount of each separate expenditure</li> <li>Percentages or miles for business, investment, and personal use</li> <li>Dates of the expenditures</li> <li>Description of business or investment uses</li> <li>Your payment</li> </ol>	If using a personal vehicle that is reimbursed by the mileage method, enter miles and purpose in description. If using a corporate vehicle or being reimbursed for actual expenses, keep a mileage log of business, investment, and personal use.				

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