



Itemized Receipts

UC Hastings College of the Law

Itemized Receipts: What are they and why are they needed?
The Accountable Plan reimbursement method requires itemized receipts.

What is an itemized receipt?

This is an itemized receipt.

MORTYS DELICATESSEN
280 GOLDEN GATE AVE
SAN FRANCISCO, CA 94102
4155673354

ORDER: 14
HERE

Cashier: Jesus G Kauil
13-May-2016 11:57:58A
Transaction 000088

*Julia Jackson
Jake Hansen
Debbie Tra*

1 Chop Salad	\$9.75
No	\$0.00
Blue Cheese	\$0.00
1 New Cubano	\$9.70
1 Chips	\$1.85
1 Mortys Club	\$9.70
Subtotal	\$31.00
Tax	\$2.71
Total	\$33.71
Tip	\$5.06
CREDIT CARD AUTH	\$38.77
VISA 7051	
13-May-2016 12:00:49P	
\$38.77 Method: SWIPED	
VISA XXXXXXXXXXXXX7051	
Ref #: 613400002233 Auth #: 000965	
MID: 372494907887	
AthNtwkNm: VISA	

PayIt! Itemized Receipts

This is NOT an itemized receipt

THE CAFE
HILTON LOS ANGELES AIRPORT
5711 WEST CENTURY BOULEVARD
LOS ANGELES, CALIFORNIA
(310) 410-4000

CHECK: 2151
TABLE: 2/2
SERVER: 112 HUGO
DATE: 13MAR'16 11:19
CARD TYPE: VISA
ACCT #: XXXXXXXXXXXXX6662
EXP DATE: XX/XX
AUTH CODE: 977846

SUBTOTAL: 29.15

GRATUITY _____ *4.81*

TOTAL _____ *33.96*

SIGNATURE _____ *[Signature]*

THANK YOU

8/12/2016

Why are itemized receipts required?

The College has adopted the IRS's '[accountable plan](#)' as its method of reimbursement for travel and other business expenses. Under this plan, itemized receipts are required for out of pocket reimbursements and PCard expenses.

1. Itemized receipts substantiate the College's business expense.
2. Itemized receipts show how the College's money was spent.
3. Without knowing what the College's money was spent on, the business expense cannot be substantiated.

Effective July 1, 2016, expenses without itemized receipts will be returned. If the itemized receipt cannot be provided for a PCard expense, the cardholder will be asked to reimburse the College for the expense.

Thank you.
Debbie Tran, Controller

References

[UCH Travel Reimbursement Policy](#)

[UCH Business Meetings, Entertainment and Other Expenses Policy](#)

[Exhibit O – Travel Reimbursement Schedule](#)

IRS Rules on "[Accountable Plans](#)"