Valid Proof of Payment

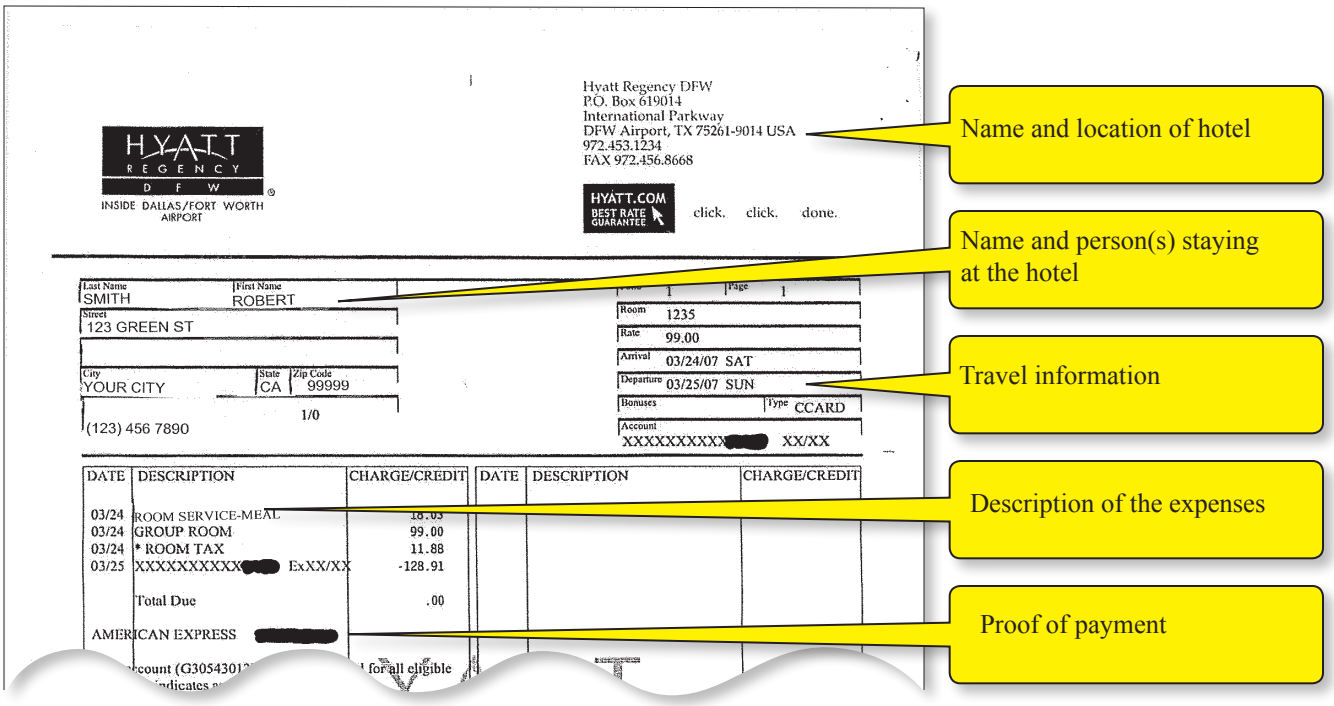
Why Providing Documentation is Important

If you are claiming for reimbursement for travel, entertainment, gifts, or transportation expenses, you must be able to prove (substantiate) certain elements of the expense.

The IRS (Internal Revenue Service - the United States agency that enforces internal revenue laws) has strict requirements regarding the inclusion of documentation and proof of payment when submitting an expense reimbursement statement. The IRS is placing an increasingly significant importance on good governance guidelines for non-profit organizations. Documentary evidence is usually considered adequate if it shows the amount, date, place, essential character of the expense, and **valid proof of payment** (i.e. any expense equal to or over US$ 75 for Rotarians/$ 25 for Staff). For example, a restaurant receipt is enough to prove a business expense if it provides the name and location of the restaurant, the number of people served, and the date and amount of the expense. Obtaining sufficient backup for hotel stays and event registrations are the most challenging issue for Rotary.

Please note: A hotel folio is required for any hotel reimbursement regardless of dollar amount

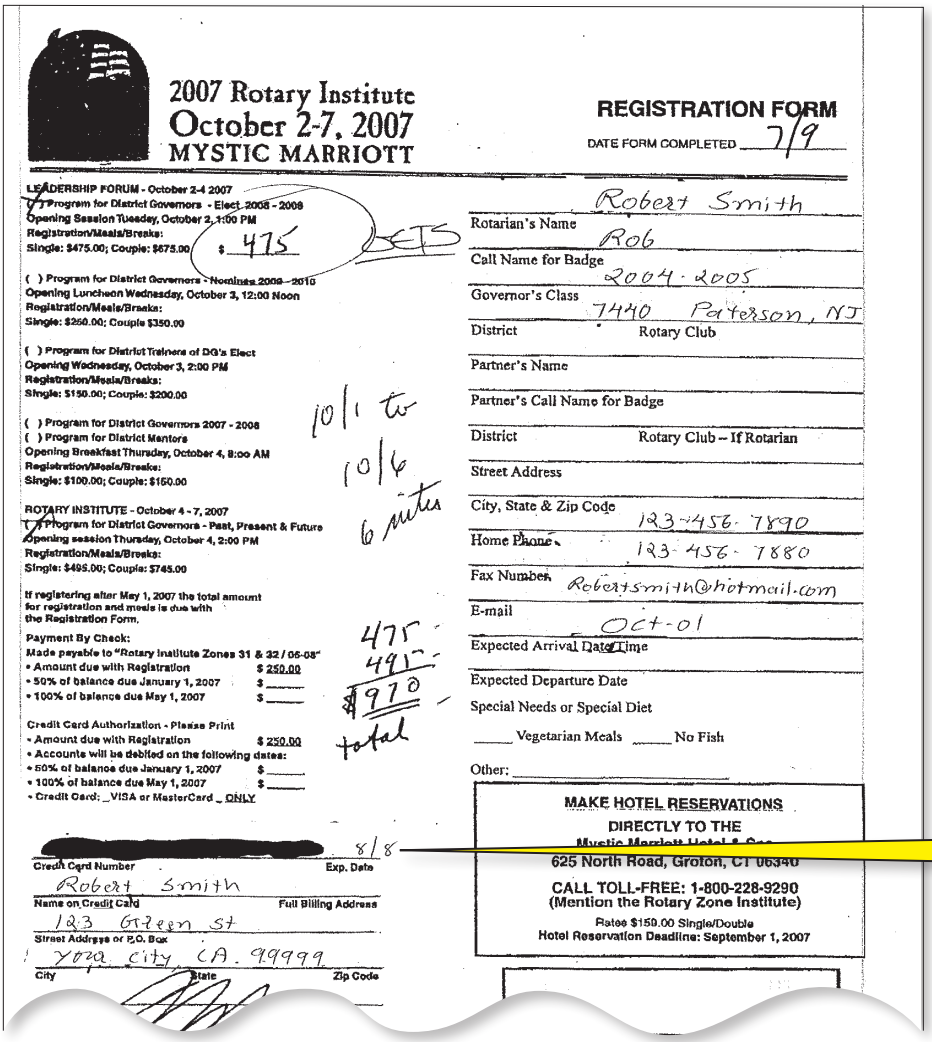
Adequate documentation for hotel folio



If the hotel folio has a balance due on it, also provide valid proof of payment such as:

- Receipt received when credit card is swiped
- Credit card statement/bank statement with the amount for expenses claimed*
- Receipt showing amount paid
- Cancelled check **

Inadequate documentation: Missing proof of payment



2007 Rotary Institute
October 2-7, 2007
MYSTIC MARRIOTT

REGISTRATION FORM
DATE FORM COMPLETED 7/9

LEADERSHIP FORUM - October 2-4 2007
( ) Program for District Governors - Elect 2006 - 2008
Opening Session Tuesday, October 2, 1:00 PM
Registration/Meals/Breaks:
Single: $475.00; Couple: $675.00 $ 475

( ) Program for District Governors - Nominee 2008 - 2010
Opening Luncheon Wednesday, October 3, 12:00 Noon
Registration/Meals/Breaks:
Single: $250.00; Couple $350.00

( ) Program for District Trainers of DG's Elect
Opening Wednesday, October 3, 2:00 PM
Registration/Meals/Breaks:
Single: $150.00; Couple: $200.00

( ) Program for District Governors 2007 - 2008
( ) Program for District Mentors
Opening Breakfast Thursday, October 4, 8:00 AM
Registration/Meals/Breaks:
Single: $100.00; Couple: $150.00

ROTARY INSTITUTE - October 4 - 7, 2007
( ) Program for District Governors - Past, Present & Future
Opening session Thursday, October 4, 2:00 PM
Registration/Meals/Breaks:
Single: $495.00; Couple: $745.00

If registering after May 1, 2007 the total amount for registration and meals is due with the Registration Form.

Payment By Check:
Made payable to "Rotary Institute Zones 31 & 32 / 06-08"
- Amount due with Registration $ 250.00
- 50% of balance due January 1, 2007 $ ____
- 100% of balance due May 1, 2007 $ ____

Credit Card Authorization - Please Print
- Amount due with Registration $ 250.00
- Accounts will be debited on the following dates:
- 50% of balance due January 1, 2007 $ ____
- 100% of balance due May 1, 2007 $ ____
- Credit Card: _VISA or MasterCard _ ONLY

[redacted] 8/8
Credit Card Number Exp. Date
Robert Smith
Name on Credit Card Full Billing Address
123 Green St
Street Address or P.O. Box
Yoga City, CA. 99999
City State Zip Code

Robert Smith
Rotarian's Name
Rob
Call Name for Badge
2004-2005
Governor's Class
7440 Paterson, NJ
District Rotary Club
Partner's Name
Partner's Call Name for Badge
District Rotary Club – If Rotarian
Street Address
City, State & Zip Code
123-456-7890
Home Phone
123-456-7880
Fax Number
Robertsmith@hotmail.com
E-mail
Oct-01
Expected Arrival Date/Time
Expected Departure Date
Special Needs or Special Diet
____ Vegetarian Meals ____ No Fish
Other: ____

10/1 to 10/6
6 nites
475
491
970
total

MAKE HOTEL RESERVATIONS
DIRECTLY TO THE
Mystic Marriott Hotel & Spa
625 North Road, Groton, CT 06340
CALL TOLL-FREE: 1-800-228-9290
(Mention the Rotary Zone Institute)
Rates $150.00 Single/Double
Hotel Reservation Deadline: September 1, 2007

Proof of payment is missing

Providing Credit Card Information/Check Number is not a valid proof of payment

Attach valid proof of payment such as:

- Receipt received when credit card is swiped
- Credit card statement/bank statement with the amount for expenses claimed*
- Receipt/email from event organizer showing amount paid
- Cancelled check**

Notes:

- Recently, many registrations are being made on the internet. A confirmation e-mail is not a valid proof of payment if it does not show the amount paid. A copy of the registration form and the confirmation, in addition to a credit card/bank statement showing the registration cost will usually establish proof of payment.
- A "Paid" stamp on a receipt, invoice or hotel folio by itself is not a valid proof of payment. A copy of the invoice/receipt/folio along with a credit card/bank statement or cancelled check will usually establish proof of payment.

** For credit card/bank statements, you should black out all other information except what is pertinent to prove the expense (ie. amount, date, name of vendor, and your name).*

*** A cancelled check, together with a bill from the payee, ordinarily establishes the cost. However, a cancelled check by itself does not prove a business expense.*