



Business Travel Substantiation Report

Adapted for IL Council

Name of Traveler: _____

Address: _____

City _____ State _____ Zip _____

Purpose of Travel: _____ Destination(s) _____

Date Travel Began: _____ Date Travel Ended: _____

Section A								
Actual Expenses	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Grand Total
Meals								
Transportation (not including airfare or actual mileage to destination)								
Incidentals								
Total (not to exceed \$75/day)								

Use Section B only if you received per diem *prior* to your travel:

Section B								
Per Diem Received	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	
Excess To Be Returned to IL ENA								

Receipts for any expenditure less than \$75 are not required. This report must be completed, signed and returned to IL ENA within 30 days of the travel end date. Any reimbursement requests received more than 30 days after the end of the calendar year cannot be honored.

Traveler Signature: _____ Date: _____



Instructions for completing the Business Travel Substantiation Report

The purpose of the Business Travel Substantiation Report is to adequately account for IL ENA business travel expenses within the guidelines of an IRS accountable plan. These guidelines allow ENA to issue expense reimbursements (per diems) to travelers without requiring that receipts be retained and submitted to the ENA Finance department. As long as the requirements of the accountable plan are followed, the receipt of the per diem will not be taxable to the recipient.

The per diem rate is \$75 per day. Included in the per diem are meals, transportation costs and incidentals. All transportation costs except for airfare or actual mileage (at \$0.485 per mile) to/from destination are included in the per diem. This includes intra-city transportation at the destination, such as taxi or shuttle. It also includes mileage, tolls and parking fees to get to/from the airport. To complete the Report for:

Per Diem Received *After* Travel – Complete Section A only
Per Diem Received *Prior* to Travel – Complete Sections A and B

Section A Instructions

- 1) On the appropriate lines fill in the **name of traveler, purpose of travel** (e.g. meeting name) and **destination(s)**.
- 2) For **dates of travel** use:
Date Travel Began: Use the date you left your home. This is Travel Day 1.
Date Travel Ended: Use the date you returned home. This is your last Travel Day.
- 3) For Travel Day 1 and each succeeding Travel Day, please provide the total amount spent for each of the three allowable categories: meals, transportation and incidentals. Add the amounts together for that day and put the total in the ‘Total (not to exceed \$75/day)’ space. If the total is greater than \$75 you must limit the total amount to \$75 as that is the maximum per diem rate.
- 4) Add together all of the amounts in the ‘Total (not to exceed \$75/day)’ spaces and put this amount in that ‘Grand Total’ space. This is the per diem amount you will be paid.

Section B Instructions

If you received per diem *prior* to your travel, you must compare the total expenses per day to the per diem amount of \$75 per day. You must return daily excess per diem to ENA along with this form.

- 1) For each day subtract the Total Actual Expenses calculated in Section A from \$75 and put the excess to be returned in Section B. If you spent \$75 or more, there is no excess to return to ENA. Add together all of the excess daily amounts and put this amount in that ‘Grand Total’ space. This is the per diem amount you are required to return to ENA with this Report.

**Please sign and date where indicated. The Report must be completed and returned to the IL Council-
ENA within 30 days of the travel end date. Send the Report attached to a CHECK REQUEST
FORM to:**

**Elisabeth Weber
Treasurer, IL ENA
1226 N. Dearborn St. #A
Chicago, IL 60610-2229**