



The Ohio State University – College of the Arts Business Meal Transaction Form

Business meals generally include at least one non-University employee; however, occasionally gatherings of University employees may also be defined as a University business meal. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.

In addition to an itemized receipt, IRS rules on substantiation of business expenses require documentation of the time, date, place, business purpose and attendees at the meal. Please note that the documentation requirements apply to all on-campus and/or off-campus business meals, regardless of payment method. Accordingly, all on-campus dining facilities, including the Faculty Club, require this documentation for all meals charged to university accounts.

The University will deny reimbursement for meal expenses that lack proper documentation or a clear business purpose. Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals; however, occasional meals provided as part of a University function may be permitted. A detailed receipt must accompany this form. Sales Draft receipts or Credit Slips are not acceptable.

Business meals involving alcohol must have prior approval. No alcohol may be purchased using a Procurement Card (PCard). All alcoholic purchases must be made separately using personal funds, which will be reimbursed using department discretionary funds, if costs are reasonable and acceptable.

Date of Business Meal: _____

Vendor Name: _____

Detailed Purpose of Business Meal:

Attendees of Business Meal (use reverse side if necessary):

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Method of Payment: _____

Host's Name (printed): _____

Host's Signature: _____

CHARTFIELD INFORMATION (for office use only)

Organization	Fund	Account	Program	User Defined