

## 5 Ws: Documenting a Business Purpose

Specific documentation is required to substantiate business travel, meals and entertainment expenses under IRS regulations. Expense documentation must include the following information:

- ✓ **Who** - The name of individual who incurred the expense.
- ✓ **What** - What the expense entailed.
- ✓ **When** - The date the travel, meal or entertainment occurred.
- ✓ **Where** - The location including city/state/country.
- ✓ **Why** - Topic discussed, business activity or agenda and how it relates to Harvard/fund charged.

Why's Below Are <b>Not</b> Sufficient	Why's Below <b>Do</b> Meet IRS Requirements	Who/What Meet Requirements (must clearly relate to the <b>Why</b> )
“discussed finances”	“discussed University’s fiscal year-end procedures to compare with another institution’s procedures”	Jane Doe, Vice President of Finance at MIT
“discussed upcoming economics conference”	“discussed possible keynote speaker and presenters for Economics Conference with Conference co-chair”	Ellen White, Economics Professor from Stanford University
“staff luncheon”	“staff luncheon to celebrate the holidays in connection with Christmas and Chanukah”	Religion Department staff: Joe Claus, Jane Holly, Mike Bell and Candy Cane
“attended ABC Conference in early April”	“attended American Bottle Cappers conference in Boulder, Colorado from April 1-7, 2020 to present paper on loss of carbonation from loose caps”	John Coors, Busch Professor of Chemistry Conference expenses charged to NSF grant on effervescence; Hotel, airfare, travel meals, taxis
“traveled to New York to meet with Peter Parker”	“traveled to New York City to meet with Peter Parker for collaboration on the impact of spider webs on inner-city street congestion, October 31, 2020”	Betty White, Marvel Professor of Entomology
“reception”	“public reception in Emerson Hall on July 1, 2020 following the Abraham Lincoln lecture on “The Historical Significance of Stovepipe Hats”	Since this was a reception open the public, not necessary to document those in attendance. Account charged should be related in some capacity to the lecture.

- **Who:**
  - Names of others if more than one individual was involved
  - For up to five people: List full names of each
  - More than five people: List readily identifiable groups
    - (Example: Prof. Smith’s 10 graduate students)
  - For non-Harvard individuals, title and affiliation are also required
  
- **What:** Clear description of event, activity, or purchase
  - “chemical supplies for Barker Lab” vs. “supplies”
  - “trip to Spider Monkey Conference” vs. “trip to conference”
  - “trip to collaborate with Super Hero Peter Parker from Marvel Comics on impact of spider webs on street congestion” vs. “trip to meet with P. Parker”
  
- **When:**
  - Beginning and end dates of a trip
  - Date item was purchased
  
- **Where:**
  - Exact location of trip – if city is not easily recognizable, include state and/or country
  - For trips with multiple locations, list them all
  
- **Why:**
  - Why the expense was incurred and how it relates to the fund being charged
    - “Trip to collaborate with Super Hero Peter Parker from Marvel Comics on impact of spider webs on street congestion for DOT study on impact of traffic obstructions”
  - With regard to purchases, be specific!
    - “Books for Prof. Brown’s research on world cinema for National Endowment for the Humanities cinematography grant” rather than just “Books”