



Expense Reimbursement Instructions (Version 6, December 2024)

WHAT YOU WILL NEED:

1. Digital forms – get most current version at www.simplymobilizing.us/downloads
2. Digital receipts – including paper receipts scanned or imaged with good legibility
3. A computer to prepare and submit the Expense Reimbursement Request and receipts

WHAT YOU MUST DO TO PREPARE:

1. Download current forms and use “unzip” (Extract all) into 3 separate files.
2. Read and follow the Instructions carefully.
3. Rename the “SMUSA Reimb Form.xlsx” file, replacing “SMUSA” with your Lastname and Date in yyyy-mm-dd format. Example: “**Smith 2024-02-08** Reimb Form.xlsx”.
4. Open & edit the Reimb Form spreadsheet and complete the form. Please **do not use Cut/Paste** when doing so. Use a separate row in the spreadsheet for each expense / receipt. Place an “X” in the checkmark column *if the expense has a receipt*. When complete, type “/s/” followed by your name, type the name of the Requestor (usually the same person as signing), and the mailing address for the reimbursement. Note that only US addresses are acceptable.
5. It is the Requestor’s duty to assembly all receipts in a usable manner. **Do not submit individual receipts as separate files**. The most common methods are to combine images into either a Word document or a PDF document. The Zip file contains a Word document but you can create your own. Use Cut/Paste to add images beginning on the 1st page. Add pages as needed. Make sure images are readable and do not overlap. The Word or PDF document must match have the same prefix (example: “**Smith 2024-02-08** Reimb Receipts.docx”) as the Request form.
6. Conduct a final review and comparison of the spreadsheet with the receipts, and confirm that the total amount of reimbursement is correct.

If you do not have a receipt for an item, type an explanation in a blank area of the Receipts document providing date, who was paid, purpose, amount, and a brief explanation as to why there is no receipt.

HOW TO SUBMIT YOUR REQUEST

1. Prepare an email with a Subject of “SMUSA Reimbursement {name} {yyyy-mm-dd}”. Example: SMUSA Reimbursement **Smith 2024-02-08**
2. Attach the two files (Reimb Form.xlsx and Reimb Receipts.docx/.pdf) you prepared above.
3. Send the email to CFO@simplymobilizing.us.

SMUSA Accountable Reimbursement Policy

Purpose

The purpose of this policy is to ensure compliance with IRS regulations 1.162-17 and 1.274-5 provide for reporting and substantiation of business expenses.

Policy Statement

Any expenses to be reimbursed to those listed above must meet the following conditions:

1. The expenses must be reasonable and customary in amount.
2. The expenses should be paid for and the products or services received by the requestor. Exceptions may be made at the discretion of the SMUSA Treasurer or a designated approver.
3. The person incurring the expense must document the amount, time and place, business purpose, and business relationship of each such expense with the same kinds of documentary evidence as would be required to support a deduction of the expense on the person's federal income tax return.
4. The person shall document such expenses by providing the SMUSA Treasurer with an accounting of such expenses in a timely manner. In no event will an expense be reimbursed if substantiated more than 60 days after the expense is paid or incurred.
5. Any excess reimbursement must be returned to SMUSA within 120 days, along with supporting documentation. This includes travel expenses reimbursed prior to the travel which were not used or only partially used.

Under no circumstances will SMUSA reimburse anyone for business expenses incurred on behalf of SMUSA that are not properly substantiated according to this policy. Directors and staff understand that this requirement is necessary to prevent any reimbursement plan from being classified as a "non-accountable" plan.