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*Polish Legion of American Veterans, U.S.A.*

CHARTERED BY ACT OF CONGRESS

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*Unity with Heritage*

**BULLETIN FROM THE NATIONAL DEPARTMENT- # 2015-20**  
**REGARDING EXPENSES and RECEIPTS**

**TO: ALL NEC OFFICERS, POST COMMANDERS, AND MEMBERS**

**SUBJECT: RECIEPTS – ORIGINALS and COPIES**

1. A legal question recently posed to me is whether the submission of original receipts as opposed to copies of receipts for expenses, is legally required in order to be reimbursed. The answer is no. However, this requires further explanation and discussion.
2. In order to be reimbursed for expenses, submission needs to be made with receipts. All items purchased, to include hotel receipts, airline tickets, required stationary, postage stamps etc., should be accompanied by a receipt that the PLAV member retains. The easiest manner to retain such items is either manually filing them, or scanning them to a computer file which the member can easily access at any time. As with any such computer files, these should be backed up at least one a month to a separate USB or external drive in order to ensure they are not lost if the computer crashes.
3. When submitting receipts for payment, such receipts may be scanned, or photocopied and either emailed or mailed via USPS for payment. There is no requirement that the actual original receipt be submitted. In many cases a true “original” receipt is not generated by a vendor, such as a hotel or airline, rather, only an email of the receipt is provided to the purchaser. This is true with purchases made in The Army & Air Force Exchange Service (Exchange) or “AAFES.” which now emails to the member a “copy” of the receipt. Electronic receipts are legal and accepted by the IRS for tax and audit purposes as long as they can be accessed reliably, and in case of an audit, are legible. A short list of acceptable electronic documents is scanned or photographed images of original receipts, credit card receipts, and credit card statements that show the amount, date of payment, and the vendor or merchant.
4. The above concept is not new. Quoting from Government Accounting Office publication: Streamlining the Payment Process While Maintaining Effective Internal Control, dated May 2000, it reads: “electronic receipts are legal and accepted by the IRS for tax and audit purposes as long as they can be accessed reliably, in case of an audit, and are legible ([irs.gov](http://irs.gov)). A short list

of acceptable electronic documents is scanned or photographed images of original receipts, credit card receipts, and credit card statements that show the amount, date of payment, and the vendor or merchant.

5. See also IRS Publication 583 (January 2015) p.12: "Except in a few cases, the law does not require any specific kind of records. You can choose any recordkeeping system suited to your business that clearly shows your income and expenses." ...Electronic records. All requirements that apply to hard copy books and records also apply to electronic storage systems that maintain tax books and records. When you replace hard copy books and records, you must maintain the electronic storage systems for as long as they are material to the administration of tax law." Clearly the IRS does not require hard copy original records, rather electronic records are suitable even for audit purposes, as long as they would be independently verifiable. That is, the electronic reproduction is clear as to the expense, time and place, and the ability to contact the vendor if a question arises as to the validity of the copy / facsimile of the receipt.

6. Receipts / mileage is a bit more problematic, but by no means an insurmountable problem. The Department of Defense uses mileage charts for reimbursement as opposed to an individual reporting their odometer reading. In that regard, a legally acceptable way to compute driving mileage is to use starting and ending points as entered into a recognized on line site, i.e. Google, Yahoo etc. This too can be printed out and submitted with the travel voucher as legally acceptable mileage. By using this method, it saves the individual member the trouble of noting the to and from mileage, and allows the National Treasurer (NT) or paying officer to quickly verify the mileage from the print out submitted with the invoice for payment.

7. The responsibility of the NT remains the same. Receiving vouchers submitted for payment, and ensuring that they are proper items for reimbursement. As with any organization, the assumption of office carries with it the expectation that time, and to a *limited* extent, personal money will be spent in fulfillment of one's duties. In that regard, no member should expect reimbursement for every letter / postage stamp utilized in conducting PLAV business. Each member should also strive to lessen expenses by using email versus USPS etc. in communicating within and outside the PLAV in order to reduce costs both to the individual PLAV member and the PLAV as an organization.

8. The Government publications cited in this bulletin are available to all officers and members on the internet. All Departments and Posts should maintain copies of these memos as well as all other pertinent information for reference. If there are any questions regarding this memo, they may be addressed to me.

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