



MISSING RECEIPT AFFIDAVIT

Pursuant to 26 CFR 1.162-1 a business expense is deductible from gross income when ordinary and necessary expenditures directly connected with or pertaining to the taxpayer's trade or business. When a receipt is lost or otherwise unavailable and all measures to obtain a copy have been exhausted, the Missing Receipt Affidavit should be completed. It should be signed by the employee and the employee's supervisor and submitted with the employee's credit card reconciliation report. The Employee shall retain a copy of the Missing Receipt Affidavit with any other receipts and documentation related to the transaction.

I am missing a receipt for a purchase in the amount of: \$_____

I incurred this expense at (vendor):_____

on the ____ **day of** _____, **20**____ **when using my employer Credit Card.**

The receipt was (check applicable):

☐ Lost ☐ Never Received ☐ Other _____

Ministry/Business Purpose of Transaction:

Person(s) involved (if expense is related to travel or entertainment):

I understand that a Missing Receipt Affidavit should be used on rare occasions and may not be used on a routine basis. I further understand that excessive use of a Missing Receipt Affidavit may revoke the privilege of access to an employer credit card.

I certify that the amount shown is the amount I actually paid; that I have not and will not submit a duplicate claim; and that I have not and will not seek a claim, for these expenses from any other source.

Employee Signature

Supervisor Signature

Employee Name (Printed)

Supervisor Name (Printed)

Date

Date