

## Credit Card/General Purchasing Reminders

- 1) Avoid paying sales tax. If you don't have an Indiana State Sales Tax Exemption Certificate, please pick one up in the Business Office. Use it whenever you purchase goods on behalf of the University. (Not valid for restaurants or hotels.)
- 2) Purchase office supplies through Office Max. Please avoid Wal-Mart, Office Depot, Miller Huggins, Quill, or any other retailer on a regular basis. We have an agreement with Office Max Enterprise (formerly known as Boise Cascade) for volume-based pricing. It is in the University's financial best interest to use them for almost literally all of our office supply needs. Ordering is simple: on-line at <http://www.officemaxsolutions.com>, with next day delivery. Plus, they won't charge us sales tax since they have our tax exempt certificate on file. Need to buy a special item? Contact Joyce Pike in PPD. She will check with Office Max/Boise for special or competitive pricing.
- 3) Don't use your University MasterCard in the AU bookstore for departmental purchases. Please charge departmental purchases to your budget rather than using your card. Again, this avoids sales tax.
- 4) Charge food services purchases to your budget rather than to your AU credit card. Although this is not a tax issue, it will help us to keep credit card fees down.
- 5) On-line purchases still need receipts. When purchasing goods on-line, before leaving the website be sure to print a copy of your receipt. Almost all e-retailers enable you to print a copy of your receipt, or will e-mail a receipt to you. On-line purchasing is not an excuse for not getting a receipt.
- 6) Document business purpose and attendees for all meals. This may be the single-most overlooked item on all credit card receipts/statements. We must have this in order to be in compliance with IRS regulations.
- 7) Get detailed meal receipts. The second-most overlooked item. Please get the detailed meal receipt, not just the total. You may have to ask your server for it. It will validate number of persons entertained, what was purchased, etc.
- 8) Gas vs. mileage. Persons with University vehicles should charge all gas to their University credit card and report personal mileage. Persons driving their own vehicles may be reimbursed for mileage or for gas purchases, whichever is less. Purpose, destination, and mileage must be documented regardless of reimbursement method selected.
- 9) Personal purchases on credit cards are not allowed. If the University card is used in error for a personal purchase, please attach a check for the amount of the personal purchase when returning your expense report and receipts. Or, you may indicate on the MasterCard expense report that reimbursement or a deposit has already been made to your budget and on a specific date. Regular use of your University credit card for personal purchases will result in cancellation of the card.
- 10) University travel should be clearly documented. Please attach a travel form to your MasterCard expense report or indicate the business purpose of your travel (airfare receipts, registrations, etc.) directly on the expense report.
- 11) Printings/mailings should be done on campus in our print shop and mail center. Any printing or mailing unable to be done on campus due to special needs or requirements should be outsourced by Printing Services or the Mail Center. Again, no tax should be paid.
- 12) Entertaining guests is at the discretion of the department. However, purchases of items for general office consumption rather than guests (coffee, candy, etc.) should be done from personal resources rather than institutional budgets.
- 13) Gifts for students or colleagues are to be paid for by personal funds. Christmas, birthday, graduation, appreciation, or other gifts desired to be given by offices to students or colleagues should be paid personally by individuals and not out of operating or restricted budgets.