



Procedure 201-01 Travel

Sponsor: Business and Administrative Services

Purpose

The purpose of the Travel Procedure is to provide procedures and amounts for travel for a District purpose by a Board member, employee, student, or volunteer. Such procedures and amounts may authorize reimbursement for lodging, subsistence, and travel expenses. This travel procedure is designed to qualify as an accountable plan under regulations established by the Internal Revenue Service (IRS).

Definitions

Traveler – A Board member, employee, student, or volunteer traveling on behalf of the College

Travel Request – A Travel Request assures the Business Office that the traveler has done their due diligence to ensure there are funds for travel, the travel is for COLLEGE business purposes, and that the traveler's supervisor approves of the travel.

Blanket Travel Request – Used for in state travel for various events and meetings throughout the state; generally, these are frequent travelers who use their personal vehicle or rent a vehicle through the College's contracted rental car company agreement and have no other expenses. However, regular meetings that include lodging and per diem may be included on the Blanket Travel Request.

Travel Claim – A document that is filed with the Business Office with all supporting documentation of a traveler's trip, even if there is no reimbursement being claimed

Duty Post – The primary campus in which the individual reports to work daily; a remote worker's duty post is considered the same campus as their supervisors, and the College will not reimburse mileage or travel expenses when a remote worker is required to be on campus.

In State Travel – Includes travel within the borders of the State of Arizona and in adjoining states, provided such travel is within an area no more than 100 miles from the Arizona border. Travel within the state may be done using a private vehicle, rental, common carrier, or College owned vehicle.

Out of State – Includes travel within the parameters of the United States other than Arizona or beyond 100 miles of the border of an adjoining state.

Out of Country Travel – Out of Country travel includes travel outside the borders of the United States.

Procedure

Part 1: Introduction

Coconino Community College (referenced as the "College") has established the following procedure to govern travel for Board members, employees, students, and volunteers (travelers). ***Please note that all travel must be approved by the Budget Manager and other approvers prior to booking or traveling.***

The College follows IRS Lodging and Meal rates for reimbursement, which can be found here:

<https://www.gsa.gov/travel?topnav=travel#tab--perdiem-tab>

Part 2: Procedures and Allowable Expenses

A. General Overview

All official travel, whether in a personal vehicle or rented vehicle, is to be in strict conformance with the law. Violating the highway safety code could result in withholding College owned vehicles for travel purposes. Any citation incurred is the vehicle operator's responsibility unless it is determined that the citation resulted from a College or rental vehicle defect.

Considering the risks to individual employees and the College, all occupants of vehicles used on approved travel are expected to fasten their safety belts upon entering the vehicle and keep them fastened as long as the vehicle is in motion.

Any traveler who uses a College owned vehicle for College business must possess a valid Arizona driver's license. Student drivers must be 21, possess a valid Arizona driver's license, and be approved through the College travel procedures or occupy the same vehicle as a College staff member.

Prior to booking any travel, a traveler must first speak with their supervisor, budget manager and/or Vice President to discuss why they would like to travel, determine if the travel is beneficial to the College and the traveler, and that there is funding available.

B. Travel Not Requiring a Travel Request (mileage reimbursement Travel Claim)

A Travel Request is not needed when claiming mileage reimbursement required for routine College business between campuses or other locations. (For example, a one-day travel to Phoenix for a meeting with no other costs than mileage would not require a Travel Request; however, a one-day travel to Phoenix for a conference in which a conference fee applies, a Travel Request Form would be required.) A Travel Claim must be filed for all mileage reimbursement requests, with supporting documents (such as an agenda and Google Maps), signed by the traveler and appropriate managers, and submitted to the Business Office for reimbursement within 30 days of travel. The Travel Claim form can be found here:

<https://coconinocc.sharepoint.com/sites/business/SitePages/Travel.aspx>

It is recommended that travelers who travel throughout the state routinely submit a Blanket Travel Request, as it will lessen the paperwork for the traveler for that fiscal year. The general rule for mileage reimbursement is 50 or more miles round trip. Travelers may ask their Budget Manager and Vice President for an exception should this cause financial hardship to the traveler.

For same day travel, per diem may be used for meals when the traveler is conducting official business of the College for 12 or more hours in a single day. If the traveler works during all three meal periods for same day travel, the traveler will be reimbursed at 75% per diem. Per diem rates can be found on the IRS website here: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

For travel including an overnight stay, the traveler will be reimburse at 75% per diem for the travel day to and the return travel day.

Departure Time for Same Day Travel	Meal Reimbursed
8:00 am or before	Breakfast
After 8:00 am and before 11 am	Lunch
After 11:00 am and before 5:00 pm	None
5:00 pm or after	Dinner

C. Travel Requests – Required

A Travel Request is required for any non-mileage only travel (as stated above) and must be approved and submitted to the Business Office at least two weeks prior to leaving for any travel, if possible (in state and out of state). Each trip requires a separate Travel Request unless it falls under the Blanket Travel Request exception below. A brochure, agenda, or equivalent detailed documentation must accompany the Travel Request for conferences and workshops. The Travel Request form can be found on the intranet here:

<https://coconinocc.sharepoint.com/sites/business/SitePages/Travel.aspx>

D. In State Blanket Travel Requests

A traveler who frequently attends meetings, events, and other College activities within the state may submit a Blanket Travel Request for the current fiscal year. This allows the traveler to submit a single Travel Request for the fiscal year vs. a Travel Request for each in state trip. A Blanket Travel Request may also include trips within the state with a hotel, transportation, per diem, and other approved expenses, as long as they are factored into the original Blanket Travel Request costs. All Travel Claims for in state travel will fall under the approved Blanket Travel Request if the traveler is a frequent traveler; if not, travelers will fill out a Travel Request for each in state trip.

E. Zero Reimbursement Travel

Zero Reimbursement Travel refers to travel reimbursed by someone other than the College for College business. For example, if you attend a conference in Boston and the organization covers all your travel costs, you must complete a Zero Reimbursement Travel. This ensures that while away on College business you are covered by our insurance carrier. Failure to fill out a Travel Request will result in a forfeiture of insurance coverage while traveling.

F. Travel Request Signatures

- Budget Managers approve all **in state** Travel Requests (one signature)
- If the Budget Manager is the traveler, the traveler's Vice President approves their travel
- Budget Managers and the traveler's Vice President approve **out of state** travel. Only one signature is required if the Budget Manager is the Vice President or President.
- The Budget Manager, Vice President, **and** the President (or designee) approve all **out of country** travel. Additionally, all **out of country** travel must receive preauthorization from the College's insurance carrier. Direct all requests for out of country travel to the Executive Director of Accounting or Procurement Director.
- Signatures obtained on a Travel Request approve the purpose and total cost of the trip. All expenditures are still subject to College Travel Procedures and may be adjusted or denied.
- An electronic signature may be used to sign and approve travel related documents provided it is repudiable. That is to say, the method of inserting or affixing the electronic signature is such that the putative signer cannot credibly deny having signed the document.

G. Exceptions to College Travel Procedures

Requests for exceptions to the College travel procedures should be infrequent and include extenuating circumstances. Normally, a minimum of two weeks in advance is required for any exception. Travelers will complete the Travel Request, explaining the late request, and will require the signatures of the Budget Manager and the Vice President.

H. Business and Personal Travel Combined

The College may authorize a traveler's request to extend a business trip for personal reasons, with the understanding that normal vacation leave rules apply. The traveler will only be reimbursed for lodging and meal expenses for the days the traveler is doing business for the College, including up to one day to travel to the destination and up to one day to travel from the destination. The traveler's Vice President will review this on a case-by-case basis. The traveler will be reimbursed for

the most cost-effective mode of transportation. If transportation costs are more due to the personal extension of the trip, the traveler will be responsible for the difference.

I. Student Travel

When an employee travels with students, every effort must be made for the employee to cover the travel expenses for those students, using their College issued PCard (if available).

J. College Intent for Reimbursement

- It is the intent of the College to reimburse travelers for approved expenses incurred while traveling on official College business
- All travel arrangements should be fair and equitable but planned for the convenience of College using the most economical means when it comes to methods of travel, times of travel, rates, accommodations, and other personal preferences
- Employees who must travel from other College campuses/centers to attend sponsored College events may be reimbursed for mileage (Convocation, Employee Awards, Commencement, high school recruitment events, and required meetings)
- The College does not normally provide vehicles for full-time and adjunct faculty members to teach classes away from their primary campus; however, full-time and adjunct faculty will be reimbursed for mileage using their personal vehicle when the distance is 50 or more miles round trip from their primary campus. Roundtrip mileage is calculated from their primary campus to the teaching location.

K. In State Travel

Travel within the state may be done using a private vehicle, rental, common carrier, or College owned vehicle.

- **College vehicles** - may be used for in state travel, but availability is limited. Travel expenses will be charged to the appropriate travel budget at current rates determined by odometer readings. Please contact Facilities for additional information pertaining to the use of College owned vehicles.

Personal vehicles - may be used for College business. Personal vehicle travel will be reimbursed at the current IRS reimbursement rate per mile for the most direct, regularly traveled route. The traveler will provide Google Maps with their travel claim. Current IRS mileage rates can be found here: <https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/private-owned-vehicle-mileage-rates?gsaredirect=pov>

- **Rental Cars** – travelers who are traveling in state may use rental cars. Rental cars may be authorized in lieu of personal vehicles. Detailed receipts are required for reimbursement. The College will typically reimburse up to a standard/midsize vehicle. Insurance offered by rental car companies is unnecessary and, therefore, is **not reimbursable**. College employees are automatically covered under the College's insurance policy while on College business. **Most rental car companies offer prepaid fueling services; however, prepaid fuel/fees are generally more expensive and will not be reimbursed.** The College has a contract with the College's contracted rental car company, which provides discounts on rental cars and should be utilized when available. Written justification will be required when another rental car agency is utilized and is more expensive than the College's contracted rental car company. Justifications are subject to approval, and if no justification is submitted with the Travel Claim, the least expensive rental car rate will be used for reimbursement. Instructions for the College's contracted rental car company can be found at: <https://coconinocc.sharepoint.com/sites/business/SitePages/Travel.aspx>
- **Other forms of transportation** - Shuttles, taxis, subways, or buses may be used for in state travel in lieu of personal vehicles. Detailed receipts are required for reimbursement. The College will reimburse a reasonable (15-20%) and customary amount for tips provided for

such transportation. When a charge is under \$10 and a receipt is not available, the traveler will need to send email justification to the Executive Director of Finance and include the email with their travel claim.

- **Parking** – parking costs, if required, may be reimbursed up to \$15 per day. See <https://skyharbor.com/ParkingTransportation/Parking> for current rates at Phoenix Sky Harbor. If travelers book their parking online in advance of traveling, parking is less than the \$15 per day.

L. Out of state and Out of Country Travel

Travel out of state may be done using a private vehicle, rental, common carrier, or College owned vehicle. Out of country travel includes travel outside the borders of the United States.

- **College vehicles** - may be used for out of state travel, but availability is limited. Travel expenses will be charged to the appropriate travel budget at current rates determined by odometer readings. Please contact Facilities for additional information pertaining to the use of College owned vehicles.

Personal vehicles - may be used for College business. Personal vehicle travel will be reimbursed at the current IRS reimbursement rate per mile for the most direct, regularly traveled route. The traveler will provide Google Maps with their travel claim. Current IRS mileage rates can be found here: <https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/private-vehicle-mileage-rates?gsaredirect=pov>

- **Rental Cars** – travelers who are traveling out of state may use rental cars. Rental cars may be authorized in lieu of personal vehicles. Detailed receipts are required for reimbursement. The College will typically reimburse up to a standard/midsize vehicle. Insurance offered by rental car companies is unnecessary and, therefore, is **not reimbursable**. College employees are automatically covered under the College's insurance policy while on College business. **Most rental car companies offer prepaid fueling services; however, prepaid fuel/fees are generally more expensive and will not be reimbursed.** The College has a contract with the College's contracted rental car company, which provides discounts on rental cars and should be utilized when available. Written justification will be required when another rental car agency is utilized and is more expensive than the College's contracted rental car company agreement. Justifications are subject to approval, and if no justification is submitted with the Travel Claim, the least expensive rental car rate will be used for reimbursement. Instructions for the College's contracted rental car company can be found at: <https://coconinocc.sharepoint.com/sites/business/SitePages/Travel.aspx>
- **Other forms of transportation** - Shuttles, taxis, subways, or buses may be used for out of state travel in lieu of personal vehicles. Detailed receipts are required for reimbursement. The College will reimburse a reasonable and customary amount for tips provided for such transportation.
- **Parking** - parking costs, if required, may be reimbursed, at the maximum rate of \$15 per day.
- **Airlines** - All air travel is to occur at the main cabin rate and must be purchased directly from the airline.
 - The following fees associated with airline tickets are generally not reimbursable:
 - Early check-in fees
 - Change fees *
 - First Class or Business Class
 - Priority Seating or seat selection fees
 - Trip cancellation insurance
 - Optional travel or baggage insurance

*Change fees can be reimbursed if the change was due to circumstances or events outside the control of the traveler, or if the change enables the traveler to decrease the cost of the trip by returning earlier than originally planned. The purpose of the change fee must be clearly documented for it to be reimbursed.

Baggage fees may be reimbursed up to 1 bag per traveler. Exceptions can be made by the traveler's Vice President on a case-by-case basis, depending on extenuating circumstances.

All travel should be booked directly with the airline, hotel, or rental car company. *Discount travel websites should not be used unless given prior approval from the Traveler's Vice President.*

M. Long-Term Travel

When on long-term travel status, regular meal reimbursement rates do not apply. Long-term travel status applies to sabbatical leave but is not necessarily restricted to only sabbatical leave.

The traveler's Vice President must authorize long-term travel status with a letter of explanation detailing the lodging arrangements, requested/approved meal reimbursement, and other pertinent information. The following guidelines apply:

- Maximum reimbursable amounts must be determined in advance by the Traveler's Vice President on a case-by-case basis.
- Reimbursement associated with long-term travel status over one year is taxable income to the employee and will be reported on the employee's W-2 form.
- **Sponsored Project Grant and Contract accounts:** If the grant or contract provides specific meal reimbursement or per diem rates for foreign or domestic travel, these rates will be honored but must be supported by a copy of the relevant page of the grant or contract.

N. Qualified Travel Expenditures

- Mileage will be paid based on actual odometer readings or Google Maps. Fuel will not be reimbursed when mileage is requested; *documentation is required*
- Lodging will be reimbursed at the state or conference rate, at a commercial establishment; *receipts are required*
- Transportation - Taxi, shuttle, or ride share itemized receipt needed, including tip, and will be reported as transportation, not part of meals and incidentals per diem; *receipts are required*
- Per diem will be paid without receipts for meals while traveling only if a traveler does not use a College PCard. If a traveler chooses to use a College PCard for meals, the traveler must adhere to per diem rates and will not be reimbursed for a meal costing less than the per diem amount. Travelers who spend over per diem on their PCard will be required to reimburse the College for the amount over per diem.
- For a business meeting where the traveler paid on behalf of other individuals for College business purposes, meal reimbursement rates would not be utilized, and actual costs reimbursed. An itemized receipt is required for all business meeting meals.
- IRS meal reimbursement rates can be found here: <https://www.gsa.gov/travel/plan-book/per-diem-rates>
- On the day of departure and the day of return, reimbursement of travel expenses is limited to those expenses incurred while traveling on College business; receipts for meals are not necessary unless a College PCard is used (see below)
- If a College PCard is used for any expense, the receipt must be added to the Travel Claim and uploaded to the Wells Fargo credit card portal

- If a traveler chooses to use a College PCard for a meal, the traveler will not receive reimbursement between the cost of the meal and the per diem rate, should the per diem rate be higher
- Conference fees for conferences that have been approved by the travelers supervisor and Vice President

O. Non-Reimbursable Expenditures

- Personal grooming (hairdressers, barbers, manicurists, masseurs, lavatory attendants, etc.)
- Toiletries of any kind (deodorants, toothpaste, soap, toothbrushes, combs, etc.)
- Health club, spa, gym, swimming pool fees, green fees, etc.
- Passport and visa fees
- Airline and other travel clubs
- Flight or travel insurance
- Traffic citations or parking tickets
- Childcare, babysitting, pet sitting, and kennel charges
- Special seating assignments or other special accommodations on common carriers (unless a medical or physical necessity)
- Alcohol
- Mini bar charges
- Hotel movies, movie theaters or other entertainment venues

If the traveler has a question about whether an expense is reimbursable, they should discuss it with their budget manager and Vice President. An assumption of reimbursement does not constitute an automatic approval of reimbursement.

Part 3: Travel Claim Procedures

Travelers must have a fully approved travel request before incurring travel charges. A fully approved travel request is defined as a request that has all the required signatures and has been assigned a travel request number from the Business Office.

If travel expenses are incurred prior to the fully approved travel request authorizing travel being completed, the employee may be liable for these expenses should the travel be denied.

A. Travel Requests

- Travel Request Forms are available here:
<https://coconinocc.sharepoint.com/sites/business/SitePages/Travel.aspx>
- Once a Travel Request has been completed, the traveler will route it for the required signatures and then to the Business Office for processing. Travel Requests must include a conference agenda, if applicable, and should include any other documentation used to estimate travel costs.
- The traveler's Vice President will review Travel Requests and the included documentation for compliance with College travel procedures; the Business Office will assign a number to the Travel Request, and route the completed Travel Request to the traveler and their supervisor. Once a Travel Request number has been assigned, travelers may book their accommodations and transportation.
- If the traveler uses a College vehicle, the Travel Request will be routed to facilities.
- Group travel - students traveling together for a common event or purpose with at least one College employee require only one Travel Request to be completed. A list of employees and students participating in the trip must accompany the group Travel Request.

B. Travel Claims must include:

- A completed and signed Travel Claim form with the Travel Request number

<https://coconinocc.sharepoint.com/sites/business/Travel%20Documents/Forms/AllItems.aspx?id=%2Fsites%2Fbusiness%2FTravel%20Documents%2FTravel%20Request%20Form%20%2D%20Fillable%2Epdf&parent=%2Fsites%2Fbusiness%2FTravel%20Documents>

- Documentation of:
 - Mileage – if the traveler is claiming mileage, please provide round-trip Google Map directions from your duty post to your destination, using the most direct route
 - Airfare – itemized receipt required
 - Lodging – itemized receipt required
 - Rental car – itemized receipt required
 - Fuel receipts – for rental cars or travelers who are claiming gas, not mileage, in their personal vehicles
 - PCard receipts for any travel transactions (airfare, transportation, fuel, rental car, and meals, should the traveler choose to forfeit per diem)
 - Chartered and rented aircraft - itemized receipt needed for all expenses, including rental and fuel
 - Taxi, shuttle, or ride share itemized receipt needed, including tip, and will be reported as transportation, not part of meals and incidentals per diem
 - Airport parking - itemized receipt required
 - Conference program or meeting agenda

Mileage, Lodging, and Meals require further clarification:

- **Mileage Reimbursement**

Reimbursement for uses of a traveler's personal vehicle will be made based on the current IRS mileage reimbursement rate for the most direct, regularly traveled route to and from the destination point. Mileage is calculated using the mileage chart on the Travel Claim or Google Maps. Some travelers have monthly recurring travel, which may be submitted monthly as long as there are no other expenses to report (such as PCard charges related to the trip, parking, meals), log the date, time, purpose of the trip, and the number of miles for each trip on the Travel and include supporting documentation of each travel such as itineraries and agendas.

Commute miles - Travel from a traveler's home to the College campus that is considered the traveler's main campus, are commute miles (regular commute). Commute miles are not reimbursable expenses, including commuting on weekends, holidays, or other non-working days. Therefore, when a traveler uses their personal vehicle to travel from their home to a secondary temporary duty post or other off-site location, the travelers 'regular' commute miles are to be deducted from their total mileage claimed.

For an employee with multiple duty posts or not a fixed duty post, all travel related to the applicable duty posts are considered commute miles and are not reimbursable.

- **Lodging Reimbursement**

When an employee has been on overnight travel, reimbursement may be claimed for the actual cost of the room not to exceed the stated lodging per diem rate found here:

<https://www.gsa.gov/travel/plan-book/per-diem-rates>

A traveler is eligible for lodging when traveling more than 50 miles from their campus and the traveler must stay overnight.

The lowest hotel rates should always be requested for rooms. The government rate or other discounts such as AAA or AARP are often less than the standard or conference/event rate and should be requested if eligible.

Detailed receipts showing the daily room and incidental charges are required. All mandatory fees, such as required resort fees, are reimbursable. ***Optional fees, such as movies and minibars, are not reimbursable.*** Generally, credit card receipts do not contain detailed daily charges and therefore are unacceptable for reimbursement.

Reimbursement for lodging expenses other than a commercial establishment is not allowed.

When lodging is shared with an individual(s) not on College business (such as a spouse), reimbursement shall not exceed the single room rate.

- **Meal and Incidentals Reimbursement**

Meal reimbursements are a specific amount of money limited to College travelers to cover meals and incidentals while traveling on College business. The rates are established by the IRS and designed to reduce the administrative burden on travelers to eliminate collecting receipts per meal. These rates are not designed to cover the entire meal cost but to cover the difference between the costs of a meal of which the traveler might otherwise partake when not traveling for the College. IRS meal reimbursement rates can be found here: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Whenever meals are provided at no additional cost to the traveler, regardless of the menu or whether the traveler participated in the meal (including meals at conferences or hotels), the traveler shall not be entitled to any per diem for those particular meals. A conference brochure (or equivalent detailed document) must be provided to document meals included in conference or hotel registration.

Special dietary requirements will be reimbursed according to the per diem rate.

Certain meal expenses may require actual detailed receipts to be submitted, and reimbursement will be made based on actual receipts rather than per diem. These meals are typically group meals held for meetings.

On the day of departure and the day of return, the traveler is entitled to seventy-five percent (75%) of the full-day meal reimbursement rate based on the traveler's destination, regardless of when the traveler departed or returned. A single location's reimbursement rate is used for an entire day, even if the employee travels to more than one location.

Travel days involving an overnight stay that are not the day of departure nor the day of return may be reimbursed for the Full-Day Meal reimbursement rate for the applicable date and location.

Part 4: Travel Advances

In general, the issuance of travel advances should be avoided and, under certain circumstances, may not be issued. Please allow the Business Office two weeks, if possible, to process a traveler's Travel Advance Request.

- Travel advances will not be issued to travelers who have a College PCard
- Travel advances will be considered only when the traveler is anticipated to be in travel status for three (3) or more consecutive days.
- The amount of an advance, if approved, is limited to the sum of eighty percent (80%) of estimated lodging and meals.
- Travel advances will not be considered for mileage-only Travel Claims

Part 5: Filing Deadlines

Travelers must complete a Travel Claim within 30 days of their return; claims filed after 30 days are considered delinquent and may not be reimbursed.

Part 6: Accident Procedure and User Responsibility for College Vehicles

Information in the Travel Packet outlines the procedure to be followed in case of an accident. The individual is responsible for reporting damage to College vehicles that may occur while the vehicle is assigned to them, whether or not a formal accident report is required.

Part 7: College Automobile Insurance Coverage

College employees are covered for liability under all circumstances within the scope of the employee's duties for both College, rented, and leased vehicles while on approved travel status. A College employee's personal insurance is unnecessary when using rented or leased vehicles while on approved travel status. However, if employees use a personal vehicle, their insurance is primary, not the College's.

Any driver who operates a College vehicle, or passengers in College vehicles with permission from the College, is protected against bodily injury and property damage unless they are in violation of state law or for the reason of gross negligence.

An employee driver who operates College vehicles with permission is covered under workers' compensation in accordance with Arizona Statutory Limitations for medical and percentage of salary loss.

Students and volunteers, either as drivers or passengers in College vehicles, are covered by College insurance, as described above.

Part 8: Insurance on Personal Vehicles

Travelers must have a legally limited amount of vehicle insurance as prescribed by state law. When an employee is on College business in their own personal vehicle, their personal insurance is primary, and the College's insurance is secondary.

College insurance will not pay the individual for damage to the personal vehicle or provide liability coverage for such vehicle. The traveler must have their own vehicle insurance to cover these risks per ARS 28-4009. Individuals who use Personal vehicles on College business do so at their own risk and are entitled to expense reimbursement at IRS mileage reimbursement rates, found here:

<https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/privately-owned-vehicle-mileage-rates?gsaredirect=pov>

Employees driving Personal vehicles on College business are covered by workers' compensation provided the travel is authorized and occurs during the times when individuals are specifically on College business (to and from work does not qualify).

References

IRS Website

Procedure History

07/2000	New
07/2003	Revised
05/12/2010	Revised
01/03/2018	Revised and Adopted by COLLEGE Council
05/07/2018	Revised (edited to match changes to the State of Arizona Accounting Manual)
06/20/2023	Revised and sent to the College community for review
07/17/2023	Revised by the President's Cabinet
07/18/2023	Sent to the College community for final review
07/24/2023	Revised and Adopted by President's Cabinet

Legal Review

None