**PART I: ACCOUNTABLE PLAN**  
[Company Name] desires to establish an expense reimbursement policy pursuant to Reg. 1.62-2, based on the following terms and conditions:

1. **Reimbursement of Expenses**  
   Except as otherwise noted in Part II below, any person now or hereafter employed by [Company Name] shall be reimbursed for any ordinary and necessary business and professional expenses incurred on behalf of [Company Name] only if the expenses are adequately substantiated.
2. **No Reimbursement for Unsubstantiated Expenses**  
   Under no circumstances will [Company Name] reimburse employees for business or professional expenses incurred on behalf of the Company that are not properly substantiated. Both [Company Name] and its employees understand that this requirement is necessary to maintain the classification of this expense reimbursement plan as an “accountable plan.”
3. **Reasonable Period of Time for Substantiation**  
   All expenses must be substantiated within a reasonable period of time.
4. **Substantiation of Credit Card Charges**  
   All charges made to company credit cards must be substantiated in the same manner as other expense reimbursements mentioned above.
5. **Repayment of Advances**  
   Any advances that are not substantiated within a reasonable period must be returned (paid back) to the Company within a reasonable period.

**PART II: EXCEPTIONS TO ACCOUNTABLE PLAN**  
Notwithstanding any term or condition in Part I of this document, the following persons, expenses, or arrangements are not considered to be covered under this accountable plan. These exceptions are subject to the terms and conditions outlined in a separate expense reimbursement policy:

1. [Specify Exception]
2. [Specify Exception]
3. [Specify Exception]

**Authorized by:**  
[Company Officer Name]  
[Title]  
[Date]