



Foreign Student Travel—Tax Questionnaire

Who should complete this form? Any foreign student who is traveling and requires a reimbursement of expenses shall complete this form. The form's purpose is to determine if the travel is a travel scholarship or award.

Instructions:

- 1. Student forwards the completed, signed questionnaire to their Department Administrator/Department Sponsor to initiate the process for preapproval PRE-TRAVEL.
2. The Department Administrator/Department Sponsor determines if the travel is considered a reimbursement or a travel scholarship...
3. The student is notified by the Department Administrator/Department Sponsor on how the payment will be processed.
4. No authorization for travel can be approved until the questionnaire is processed.
5. The Department Administrator/Department Sponsor must ensure all portions of the form are complete and then forward the form to the Financial Aid Office.
6. If this is an Accountable Plan reimbursement, Department Administrator/Department Sponsor will process Travel Authorization and will follow standard procedure.
7. If this is a Travel Scholarship, follow the document flow and the Department Administrator/Department Sponsor will send form to the Financial Aid Office...

Completed by Student

Student Name: Student ID: Job Title:

1. Explain the purpose of the travel:

Conference participation for UMassD sponsored research speed type project

Student led research-no UMassD official capacity

Attend training required for my job

Participate in a competition as a representative of UMassD

Conduct my project or research for further education or training

Conduct UMassD research

Other (provide description):

2. Dates of travel

3. Destination:

4. Are you an employee, and traveling as part of your job responsibilities? Yes No

5. If 'yes,' provide the job responsibility to be performed:

Supervisor: I certify the above student is traveling as part of their UMassD job responsibilities:

Supervisor Name

Signature

Date

If 'no,' obtain sponsoring department's certification signature:

Department Head Name

Signature

Date

Student Name

Signature

Date

**Send this form to your Department Administrator**

**Taxation Concepts:** The Internal Revenue Service regulations about travel expenses cover two scenarios: 1) an employee, student or contractor is being reimbursed for the business expense they incurred (IRS Pub 463); 2) a student is awarded a taxable travel scholarship for their educational purposes (IRS Pub 519). Since students often hold two roles at UMassD (part-time employee and student) they must document whether the travel is for University business. The questions above are designed to allow the costs to be classified as a business expense reimbursement or a travel scholarship. For Nonresident Aliens, UMassD maybe required to withhold taxes from the travel scholarship. (IRS Pub 515) depending on students' tax treaty.

If the expense is a scholarship, it must be processed on Buyways to be reported on the student 1042 at the end of the year.

**A travel scholarship award is an unqualified scholarship and must be reported as income on the nonresident alien student's personal tax return.**

If this travel directly and primarily supports the faculty's' research and the University is the primary beneficiary, the Faculty Sponsor needs to complete the Affidavit of Research Support. (Please contact the Controller's Office for assistance)

**Completed by Department Administrator**

**Department Administrator Name:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Federal Tax Evaluation:**

Accountable Plan (PeopleSoft Reimbursement – see explanation 1 above): \$ \_\_\_\_\_ - **Does not need to go FA; process Travel Authorization**

Travel Scholarship - Taxable travel cost \$ \_\_\_\_\_ - **Does need to go to FA Office; update Glacier record to add a non-service record.**

Graduate student

Undergraduate student

**Department Administrator/Department Sponsor**

If Travel Scholarship: Department will work with UPST to add new student record to Buyways as a Foreign Supplier once updated in Glacier.

**Department Administrator/Department Sponsor**

If Accountable Plan: Create Travel Authorization in PeopleSoft and verify receipt of expense report post travel

Student Notified of Approval \_\_\_\_\_ Received Expense Report/verified date: \_\_\_\_\_

If Travel Scholarship: Complete paper Travel Authorization and retain until trip completed; collect and submit this form along with travel receipts and Travel Authorization and process payment via BuyWays.

Student Notified of Approval \_\_\_\_\_ Received Expense Report/verified date: \_\_\_\_\_

Sent to Controller's Office date: (If applicable) \_\_\_\_\_