

Step 1. Determine with questionnaire whether the reimbursement is taxable or not taxable.

Not taxable? Process with PeopleSoft travel authorization/expense report, attaching the questionnaire to document.

Taxable?? Step 2 is to look up student’s citizenship information in COIN, then:

US Citizen or Resident Alien	Non-resident alien
<ul style="list-style-type: none"> • Process manual travel authorization with signatures from budget approvers. • Process journal entry: complete journal entry form with signatures from budget approvers. Attach questionnaire and all receipts. • Send to Suzanne Audet to approve. • Send to (Controller.request) to process the journal entry. <p>(This process will generate tax document 1098-T.)</p> <p>Payments that create a surplus to the student account will result in a refund from the bursar.</p> <p>Note: Resident Alien means they hold a “green card.” This takes several years. It is very rare for a student to be a resident alien. We have to find out, because it does happen. But a lot of students, faculty, and us too, are confused by the term “resident alien.” Verify in COIN.</p>	<p>Contact UPST tax office to inquire as to whether there is a tax treaty. Send them the form:</p> <p>Example: “Attached is..from Jaye Ganapataye..He is a non-resident Alien from Brazil. Please advise if there is a tax treaty. Does tax have to be with held?”</p> <p>Tax office will advise whether tax (14%) will be withheld; this depends upon whether there is a tax treaty with the student’s home country. They will contact student to update in Glacier as needed.</p> <p>Next:</p> <ul style="list-style-type: none"> • Advise the student if tax is going to be withheld. • Enter student as a vendor and process payment in BuyWays, attaching the questionnaire, receipts, manual travel authorization... <p>Contact UPST Tax Office: Jianli (“Lily”)Yang jiang@umassp.edu 774-455-7120</p>

Tax terms you may hear referenced by the UPST/Controller’s office...:

<p>This process will generate transactions to be included in the tax document 1098-T</p>	<p>This process will generate transactions to be included in the tax document 1042-S.</p>
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