Tax Reporting and Withholding Checklist for Foreign National Reimbursements

Please complete this form for all reimbursement requests for foreign nationals who are students and/or non-employees. If it appears no tax reporting and/or withholding is required, attach the completed form to the reimbursement request.

University Payroll will make the final determination regarding reporting, withholding, and/or taxability of the reimbursement.

<table>
<thead>
<tr>
<th>PAYEE’S NAME:</th>
<th>UNIVERSITY ID# (UIN), if applicable:</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPT.:</td>
<td>DEPT. CONTACT:</td>
</tr>
<tr>
<td>DEPT. PHONE:</td>
<td>DATE(S) EXPENSE(S) INCURRED:</td>
</tr>
</tbody>
</table>

### Section 1

**If the answer to either question in Section 1 is "YES", the reimbursement is considered foreign source income. The reimbursement is not reportable or taxable. Do not complete the rest of the form. Attach this form to the reimbursement request.**

1. Did the funds for the reimbursement (or advance) originate from a foreign source (such as research funds received from non-U.S. sources)? **See example.**

   - Yes
   - No

2. Was the service related to the reimbursement (or advance) performed entirely outside the U.S.?

   - Yes
   - No

### Section 2

For all reimbursements that are not considered foreign source income, answer the questions in this Section:

1. Does adequate substantiation, such as a receipt or other documentary evidence, exist indicating the amount, date, place, and business purpose of the expense? (Receipts are not required for per diem requests; however substantiation of date, place, and business purpose is required.)

   - Yes
   - No

2. Is the expense reimbursement being submitted within 60 days after the expense was incurred or is a Reasonable Exception Request attached?

   - Yes
   - No

3. If an advance was given, was any excess returned within 120 days after the expense was paid or incurred?

   - Yes
   - No
   - N/A

4. Was the expense an ordinary and necessary expenditure for the individual’s duties as a University representative, an independent contractor, or an individual providing a benefit to or on behalf of the University?

   - Yes
   - No

5. Did the University extend an invitation to the individual (such as an invitation to attend a conference or visit for another University-business related event or purpose)?

   - Yes
   - No
   - N/A

6. Did the primary purpose of the expense mostly benefit the University? (For examples, see Examples of Taxable and Non-Taxable Foreign National Reimbursements.)

   - Yes
   - No

If all answers to the questions in Section 2 are "YES" or "N/A", it appears no tax reporting or withholding is required. Attach this form to the reimbursement request.

### Section 3

For student reimbursements, also answer the questions in this Section:

1. Was the expense supported by the student's fellowship?

   - Yes
   - No
   - N/A

2. Was the expense supported by the student’s assistantship or by a sponsored project?

   - Yes
   - No
   - N/A

3. Was the expense required for the student to receive credit for a course or degree?

   - Yes
   - No

4. Did the travel, research, or other expense enhance the student's grade or meet the requirements of a degree?

   - Yes
   - No

5. Was the primary purpose of the expense to further the education and training of the student in his or her individual capacity, rather than to benefit the University?

   - Yes
   - No

6. Did the University obtain, at most, only an incidental benefit as a result of the expense?

   - Yes
   - No

7. Was the student required to submit progress reports related to the expense?

   - Yes
   - No

8. Did the student determine the activities required by the expense?

   - Yes
   - No
   - N/A

9. Was the student selected for travel, research or another activity for which the expense was incurred primarily to further his/her education?

   - Yes
   - No

If all answers to the questions in Section 3 are "YES" or "N/A", it appears the reimbursement qualifies as scholarship or fellowship assistance. Process through the student's account (Student Accounts Receivable, Financial Aid, or DAWS). These reimbursements may be subject to tax reporting and/or withholding. If any answers are “NO”, submit this form with the reimbursement request.