



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 the taxability of the travel cost.

Instructions:

1. Student attaches the completed, signed questionnaire to the travel request form that is sent to the Travel Department.
2. After the trip, the Travel department routes the reimbursement voucher and the questionnaire to the Federal Tax Compliance manager for analysis.
3. The student is notified by the Federal Tax Compliance manager via email of the tax impact.

Student name: _____ **Banner ID:** _____ **Job Title:** _____

1. Explain the purpose of the travel:
 - Conference participation for NMT-sponsored research
 - Other Conference participation
 - Attend training required for my job
 - Participate in a competition as a representative of the university
 - Conduct my project or research
 - Conduct NMT's research
 - Other (fill in a description): _____

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

- a. If 'yes', provide the name of your supervisor: _____
- b. Obtain a certification signature from your supervisor.

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

Supervisor's Signature

Date

Department

Student Signature: _____

Date: _____

Taxation Concepts: The Internal Revenue Service regulations about travel expenses covers 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 970, IRS notice 87-31). Since students often hold two roles at NMT (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 non-resident aliens, NMT is required to withhold taxes from the travel scholarship.

If the expense is a scholarship, any available withholding allowance will be applied (Rev.Proc. 88-24) and tax will be deducted from the reimbursement. Tax is withheld at the 14% rate for non-resident aliens holding an F, J, M or Q visa and the 30% rate for other visa types. A travel scholarship award is an unqualified scholarship and must be reported as income on the US citizen and nonresident alien student's personal tax return.

Federal Tax Compliance Evaluation:

- Accountable Plan Travel Scholarship
- Non-resident alien for tax purposes _____ Taxable travel cost _____ Tax rate _____ Tax withheld
- Personal Exemption applied Tax Treaty applied _____ Travel Doc ID

Student notified

Tax Manager Signature

Date