



Domestic Student Travel—Tax Questionnaire

Who should complete this form? Any domestic 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 the Traveler's Department to initiate the process of preapproval.
2. The Traveler's Department determines if the travel is considered a reimbursement or a travel scholarship (See Student Payments Reimbursement and Scholarship Guidelines for additional information.).
3. The student is notified by the Traveler's Department how the payment will be processed.
4. **No approval or travel** can be done until the questionnaire is processed.

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

1. Explain the purpose of the travel:

- Conference participation for UMassD sponsored research _____ speed type _____ project number
- Student led research-no UMassD official capacity _____ speed type
- Attend training required for my job _____ speed type
- Participate in a competition as a representative of UMassD _____ speed type
- Conduct my project or research for further education or training _____ speed type
- Conduct UMassD's research _____ speed type
- Other (provide description): _____ speed type

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

"Yes" or "No" student signature required	Student Signature	Date

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 970, IRS notice 87-31). 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 is required to withhold taxes from the travel scholarship.

If the expense is a scholarship, it must be processed on the UMassD student account to be reported on the student 1098-T at the end of the year.
A travel scholarship award is an unqualified scholarship and must be reported as income on the U.S. citizen and nonresident alien student's personal tax return.

Page 2—Completion by Department

Federal Tax Evaluation:

- Accountable Plan (PeopleSoft Reimbursement)
- Travel Scholarship (Journal entry/award) _____ Taxable travel cost
- Graduate student
- Undergraduate student

External approval required for travel scholarships/awards—undergraduate students only.

The signature below verifies student eligibility for the award amount:

Financial Aid

Student Notified Date _____