

## 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.

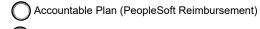
Student name:	Student ID:	Job Title:	
<b>1.</b> Explain the purpose of the travel:			
Conference participation for UMa	assD sponsored research	speed type	project number
Student led research-no UMassE	official capacity spe	ed type	
Attend training required for my j	obspeed type		
Participate in a competition 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 a	s part of your job responsibilities?	O Yes $O$ No	
5. If "yes," provide the job responsibil	ity to be performed:		
Supervisor: I certify the above stude	ent is traveling as part of their UM	assD job responsibilities:	
Supervisor Name	Signature	Date	
If <b>"no," o</b> btain sponsoring departme	ent'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.

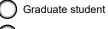
If the expense is a scholarship, it must be processed on the UMassD student account to be reported on the student 1098-T at the end of the year. A travel scholarship award is an unqualified scholarship and must be reported as income on the U.S. citizen and nonresident alien student's personal tax return.

## Page 2—Completion by Department

Federal Tax Evaluation:



Travel Scholarship (Journal entry/award) \_\_\_\_\_ Taxable travel cost



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 \_\_\_\_\_

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