



Foreign Student Certification for Business Related Reimbursement

To Be Completed by Student:

Student Name:	
Student ID Number:	Destination:
Travel Dates (if applicable):	
Business Purpose:	

To Be Completed By University Faculty Member/ PI/MSU Employee:

<p>I certify that this student’s expense:</p> <p><input type="checkbox"/> Is official University business (international student must be current employee of department that is reimbursing travel to qualify for tax exemption—if this is NOT true, DO NOT COMPLETE THIS FORM) INSTEAD→ <i>This means the international student must complete paperwork (see below) and will be taxed 14% on all expense paid to and/ on behalf of for to travel to the conference/event. It is the responsibility of the MSU employee to notify the international student of this cost and to obtain all required forms, which must be attached to any vouchers for reimbursements.</i></p> <p>(MSU is requiring this graduate/undergraduate student to travel to the conference in their capacity as an employee to attend) (<i>IRC Section 62 Accountable Plan and its regulations</i>)</p> <p>*Please attach verification documents (proof of current employment /payroll verification, etc.)</p>	
University Employee Printed Name:	
University Employee Signature:	Date:

The travel needs to benefit the University **MORE** than it benefits the student to be considered not taxable. Any reimbursement to an undergraduate or graduate student, which does not meet the above criteria for University business, is considered to be taxable scholarship income according to IRS regulations. U.S. Citizens, Permanent Residents, and Residents for Tax are not required to have any tax withholding, nor will a tax form be issued. However, any scholarship payments should be reported as income.

Nonresidents for tax are required to have a federal withholding of 14% and a 1042S for will be issued at calendar yearend. All taxable payments to nonresidents must complete additional paperwork prior to travel reimbursements and tax will be withheld from their reimbursement.

(Documents required Foreign National Information Form, Form W-8BEN, Copy U.S. SSN or Form W-7, Copy of I-94, Copy of I-20, Copy of passport)