

University of Illinois, Department of Physics

Visitors on Waivers for Business or Tourism

(no longer than 9 days and no more than 5 payments within 6 months)

Documents needed for reimbursement

1. I-94 Card (photocopy of both sides, even if the back is blank).
2. Passport pages, copies showing:
 - a. Photo and Identification stamps
 - b. All U.S. Entry stamps
 - c. Entry Visa
3. Foreign National Compliance Statement
4. Tax Reporting and Withholding Checklist
 - a. Section 1: in most cases answers are NO
 - b. Section 2 answers: a. Yes; b. Yes; c. N/A; last three all Yes
 - c. If you are a U of I student traveling as an employee, section 3 does not apply
5. Original receipts

Foreign National Compliance Statement

Eligibility for Payments: Visitors in business or tourist status (B-1, B-2, WB, and WT) may be paid honoraria and reimbursed for associated travel expenses if (a) the visitor is engaged in the activity being compensated for any portion of nine (9) days or less, and (b) the visitor has not been paid or reimbursed by more than five (5) other United States institutions or organizations during the past six (6) months.

Please complete as stated on Social Security card or Individual Taxpayer Identification Number (ITIN) documents.

Last or Family Name

First

Middle

Individual Taxpayer Identification Number /
United States Social Security Number

Visa status

Dates of activity for which visitor is being paid

Brief activity description

If you are Canadian, check here if you did not receive Form I-94 (Departure Record): _____

Statement of Visitor

I attest that I have been engaged in the activities described above for the benefit of the University of Illinois for any portion of nine (9) days or less, and that I have not been paid or reimbursed by more than five (5) other United States institutions/organizations during the past six (6) months.

Signature _____

Date _____

Statement of Department Head

As sponsor of the above individual, I attest that the individual has been engaged in the activities described above for the benefit of the University of Illinois for any portion of nine (9) days or less, and that the activities for which the individual is paid or reimbursed are within the broad realm of customary academic activities associated with teaching, research, public service, or academic administration or operations.

Signature _____

Date _____

THIS STATEMENT MUST ACCOMPANY ALL PAYMENT REQUEST DOCUMENTS.

Note: Honoraria may be paid to visitors in B-1, B-2, WB, and WT status only under the above requirements. Travel reimbursements may be made to any B-1, B-2, WB, and WT visitors. All payments are subject to standard University policies and procedures.

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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.

PAYEE'S NAME: _____ UNIVERSITY ID# (UIN), if applicable: _____

DEPT.: _____ DEPT. CONTACT: _____

DEPT. PHONE: _____ DATE(S) EXPENSE(S) INCURRED: _____

(1)	Answer the questions in this Section only if the reimbursement is for a nonresident alien (as defined in OBFS Manual 18.2) :	Circle one
(1a)	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
(1b)	Was the service related to the reimbursement (or advance) performed entirely outside the U.S.?	Yes No
<i>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.</i>		
(2)	For all reimbursements that are not considered foreign source income, answer the questions in this Section:	Circle one
(2a)	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
(2b)	Is the expense reimbursement being submitted within 60 days after the expense was incurred or is a Reasonable Exception Request attached?)	Yes No
(2c)	If an advance was given, was any excess returned within 120 days after the expense was paid or incurred?	Yes No N/A
(2d)	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
(2e)	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
(2f)	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
<i>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.</i>		
(3)	For student reimbursements , also answer the questions in this Section:	Circle one
(3a)	Was the expense supported by the student's fellowship?	Yes No N/A
(3b)	Was the expense supported by the student's assistantship or by a sponsored project?	Yes No N/A
(3c)	Was the expense required for the student to receive credit for a course or degree?	Yes No
(3d)	Did the travel, research, or other expense enhance the student's grade or meet the requirements of a degree?	Yes No
(3e)	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
(3f)	Did the University obtain, at most, only an incidental benefit as a result of the expense?	Yes No
(3g)	Was the student required to submit progress reports related to the expense?	Yes No
(3h)	Did the student determine the activities required by the expense?	Yes No N/A
(3i)	Was the student selected for travel, research or another activity for which the expense was incurred primarily to further his/her education?	Yes No
<i>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.</i>		