

(For Nonresident Aliens, Print Out and Submit this Form Manually to RCUH Disbursing; Do Not Approve Online)

<p>Refer to Policy 2.008, Tax Treatment of Business Expenses (Service-Related)</p> <p>Box (1) [check 1 box only]</p> <p>Guest Speaker</p> <p>Job Interviewee</p> <p>Volunteer (UH or RCUH)</p> <p>Other Service Provider</p> <p>Complete Sections B and C</p>	<p>Refer to Policy 2.006, Tax Treatment of Non-Service Financial Assistance (NSFA) for Individuals</p> <p>Box (2) [check 1 box only]</p> <p>Non-Qualified Scholarship/Fellowship</p> <p>Prize or Award</p> <p>Research Study Participant</p> <p>Complete only the payee's name and the ** boxes in Sections B and C</p>
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Last Name, First Name **		Document No.
Position Title	Employer	Project Contact & Phone **
Business Address (Street, City, State, Zip)		Home Address (Street, City, State, Zip) **

Itinerary	Airfare (attach original receipt)				
	Lodging (attach original receipt)				
	Meals & Incidental Expenses (city rate x # of days)	City			
		Rate	X Days	Total	
Dates of Service From (mm/dd/yy) To (mm/dd/yy)		Other Expenses	Description	Amount	
				Subtotal	
Departure Date (mm/dd/yy)	Time	Return Date (mm/dd/yy)	Time	Document Number	Less Paid
				Total Requested	

	Payment Summary of Total Expenditures **						*=required field
Business Purpose (Box 1 Payees)	Project #*	Sub-Project	B/C*	sub B/C	S/D	Amount*	
NSFA Details (Box 2 Payees) **							

Box (1) payee claimants:

- The expense claim may be excluded from income if it has a business purpose and IRS Accountable Plan Rules are met. If these requirements are met, the payment is not income to the payee, and is not subject to tax reporting or withholding.
- If a payment does not qualify as a business expense, it is income to the payee, and is subject to tax reporting, and possibly tax withholding.
- My signature below: (a) certifies that the information stated on this form is true and correct and that all expenses claimed in the "Total Requested" field above have been incurred with personal funds; and (b) indicates my acknowledgement and agreement to the above terms.

Box (2) payee claimants:

- A non-service payment is income. Accountable Plan Rules do not apply to non-service expenses.
- U.S. Citizens and Resident Aliens – Non-qualified scholarship/fellowship travel is income, but is not subject to tax reporting. All other non-service payments are income, but are only IRS reportable if the cumulative payments for a calendar year are \$600 or more.
- Nonresident Aliens – All non-service payments are subject to tax reporting, and may also be subject to tax withholding.
- My signature below indicates my acknowledgement and agreement to the above terms.

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Claimant

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Date

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Principal Investigator

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Date

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Fiscal Administrator

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Date