



**RULES GOVERNING
PAYMENT
PROCESSING FOR
FOREIGN
NATIONALS**

PAYMENT ELIGIBILITY

Eligibility to receive specific types of payments is determined by the foreign national's visa status

<https://www.obfs.uillinois.edu/obfshome.cfm?path=foreignsecure&xmlData=grid&Level=2>

PAYMENTS TO FOREIGN NATIONALS

The background of the slide is a faded image of the Leaning Tower of Pisa, showing its characteristic tilt and the surrounding area with a crowd of people and buildings in the distance.

The tax withholding and reporting rules on payments made to foreign nationals depends on:

1. Whether the individual is a RA or NRA
2. Source of Payment
3. Payment type

RESIDENT ALIEN / NONRESIDENT ALIEN

- An alien is any person present in the U. S. who is not a citizen of United States.
- Aliens are classified into two categories:

RA

A person present in the U.S. that is not a U.S. citizen and meets the “green card” test or the “substantial presence test” (SPT).

NRA

Person who is not a citizen of the U.S.; admitted for a temporary stay that will end when the purpose of that stay has been met and has not been issued a green card or passed SPT.

SPT TEST

SUBSTANTIAL PRESENCE TEST

The alien must be physically present in the U.S. for at least 31 days during the current calendar year; and 183 days during the three-year period that includes the current year and the two years preceding the current year. The 183-day computation is:

All days present in the U.S. during the
Current calendar year _____ x 1 _____ (A)

Days present in the U.S. during
1st preceding calendar year _____ x 1/3 _____ (B)

Days present in the U.S. during
2nd preceding calendar year _____ x 1/6 _____ (C)

Total number of days present
in the U.S. for tax purposes
[Sum of (A), (B) and (C) above]: _____ (D)

If the total in (D) is **less than 183 days**, the alien is a NRA for tax purposes.

If the total in (D) is **183 days or more**, the alien is a RA for tax purposes.

SOURCE OF PAYMENT

U.S. or Foreign Sourced

Type of Income	Source Determined by
Pay for personal services	Where services are performed
Royalties—Patents, copyrights, etc.	Where property is used
Royalties— Natural Resources	Where property is located
Scholarships and fellowship grants	Generally, residence of payor
Prize and Awards	Where activities are performed

PAYMENT TYPES

The background of the slide is a faded, artistic rendering of a Venetian canal scene. It features the Rialto Bridge, a multi-tiered stone bridge with arches, spanning across the water. Several gondolas are docked along the left side of the canal, and a few more are visible in the water. The buildings lining the canal are multi-story, with red-tiled roofs and arched windows. The overall tone is light and historical.

- Employment
- Scholarships/Fellowships
- Royalty
- Prizes/Awards
- Reimbursement
- Payments to Short Term Visitors

EMPLOYMENT PAYMENTS

Every employee is required to have a social security number (SSN). Due to the USCIS review process, foreign national SSN application requests may be delayed. For employment purposes only, the University of Illinois will assign a temporary control number (TCN) to individuals whose applications have been delayed. The foreign national is required to provide the SSN to his/her department and University Payroll when received.

EMPLOYMENT PAYMENTS

To accurately analyze and determine residency tax status and benefit eligibility, foreign nationals must complete an appointment with the University Payroll Customer Service Center.

Appointments will not be made until the foreign national has an active PEAEMPL record in Banner.

Foreign nationals will be taxed at the highest rate until an appointment has been completed and a valid SSN has been received by the Payroll Customer Service Center.

NRA EMPLOYMENT TAX WITHHOLDING

FEDERAL WITHHOLDING

All wages paid to a NRA are subject to graduated withholding unless exempted by tax treaty or other IRS regulations.

NRA employees have special withholding rules and requirements for completing their **Form W-4**.

Form W-4 (2007)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Because your tax situation may change, you may want to file a new Form W-4 each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the note on line 7. Your exemption for 2007 expires February 15, 2008. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exempt if you are withholding if your net pay exceeds \$200 a month or more than \$2,000 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on certain deductions, credits,

credits, adjustment to income, or two-earner/multi-employer status. Complete all worksheets that apply. However, you may claim fewer than always.

Head of household. Generally, you may claim head of household filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent relatives, including yourself, in 2007.

Tax credits. You may take progressive tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses or health care credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 519, How Do I Adjust My Tax Withholding, for information concerning your other creditable withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax if you are

paid on an annuity income, see Pub. 519 to find out if you should adjust your withholding on Form W-4 or 941.

Two earners/Multiple jobs. If you have 2 earning jobs or are an employee plus the owner of a business, you are subject to a limit on all allowances claimed on only one Form W-4. Your withholding usually will be based on the whole allowances are claimed on the Form W-4 for the highest paying job and annual unearned income of the other.

Nonresident alien. If you are a nonresident alien, see the instructions for Form 2559 before you filing this form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 519 to see how the tax to withhold you are having withheld on income in your projected final tax for 2007. See Pub. 519, especially in the examples on page 4 (180,000) for 110,000 (married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job, or • You are married, have only one job, and your spouse does not work, or • Your wages from a second job or your spouse's wages (if the total of both) are \$1,000 or less. 	B
C	Enter "1" for your spouse. But you may choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.)	C
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E
F	Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit. (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F
G	Child Tax Credit (including additional child tax credit). See Pub. 872, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$57,000 (\$85,000 if married), enter "2" for each eligible child. • If your total income will be between \$57,000 and \$94,000 (\$85,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have 4 or more eligible children. 	G
H	Add lines A through G & enter total here. (Note. This may be different from number of exemptions you claim on your tax return.)	H
<p>For accuracy, complete all worksheets that apply.</p> <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married & you & your spouse both work & comb. earnings from all jobs exceed \$40,000 (\$50,000 if married); see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 		

Finance F-1 30-May-2006 ENDTA NRA
 Cut here and give Form W-4 to your employer. Keep the top part for your records.
 Student/Trainee covered by Article 21 of tax treaty with India

Form W-4		Employee's Withholding Allowance Certificate		OMB No. 1545-0047
Department of Treasury Internal Revenue Service		Whether you are entitled to claim certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2007
1 Your or print your first name and middle initial. Last name		2 Your social security number		
3 Home address (number and street or rural route), city or town, state, and ZIP code 2110 Orchard St, No 204 Urbana, IL 61801		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card.		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		6 \$ 1		
7 I claim exemption from withholding for 2007, and I certify that I meet both of the following conditions for exemption: • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here.		8 NRA		
9 Employer's name and address (Employer complete lines 9 and 10 and then forward to the IRS.) University of Illinois 809 South Marshfield Ave. Chicago, IL 60612-7205		10 Employer identification no. (EIN) 37-6000511		

NRA EMPLOYMENT TAX WITHHOLDING (CONT.)

FEDERAL INSURANCE CONTRIBUTION ACT (FICA) –Social Security (OASDI) / Medicare

- FICA tax is applicable to payments made to NRA employees, unless exempt under section 3121(b)(19) of the IRS code.
- An individual will not qualify for the above exemption, if the employee is a RA for tax purposes under either the “green card” or “substantial presence” test.

SCHOLARSHIPS/FELLOWSHIPS

A background image showing a coastal town with a large, prominent mountain in the background. The town features several multi-story buildings and a harbor area with boats. The mountain is rugged and partially covered in greenery. The sky is clear and blue.

QUALIFIED SCHOLARSHIPS/FELLOWSHIPS

Qualified scholarship/fellowship payments to NRAs are not taxable, or reportable to the IRS.

SCHOLARSHIPS/FELLOWSHIPS

NON-QUALIFIED SCHOLARSHIPS/FELLOWSHIPS

- Non-qualified scholarship/fellowship payments for indirect educational expenses (i.e. cash, living expenses, travel) to NRAs are taxable and are reportable to the IRS.
- 30% federal withholding and 3% state withholding unless the payment is exempt from withholding based on a U.S. tax treaty.
- F, J or M visa reduced federal withholding at a rate of 14%.
- NRA scholarship/fellowship recipient claiming exemption under an U.S. tax treaty must complete Form W8 BEN

ROYALTY PAYMENTS

- NRA royalty payments are subject to 30% federal and 3% state withholding unless there is a tax treaty tax exemption, lower tax treaty rate, or is foreign source income.
- Royalty payments are reportable on Forms 1042 and 1042S. NRA must file Form W8 BEN to claim the tax treaty exemption or lower tax treaty rate.

PRIZES AND AWARDS

Prize and award payments are subject to 30% federal and 3% state withholding unless exempted by tax treaty, or if all the following conditions are met:

- The recipient was selected without any action on his/her part to enter the contest or proceeding, *and*
- The recipient is not required to render substantial future services as a condition to receive the prize or award, *and*
- The prize or award is transferred by the payer to a governmental unit or tax-exempt charitable organization as designated by the recipient.

REIMBURSEMENTS – Employees

Reimbursements to employees for business related expenses fall under the accountable plan, and should be submitted to Accounts Payable.

REIMBURSEMENTS - Students

- Business related reimbursements to foreign national students fall under the accountable plan and should be submitted along with the *Tax Reporting and Withholding Checklist for Foreign National Reimbursements* to Accounts Payable.
- Non-business related reimbursements are considered scholarships and are submitted to Student Accounts Receivable and may be subject to withholding and reporting to the IRS.



SHORT TERM VISITORS

INDEPENDENT PERSONAL SERVICES

REIMBURSEMENTS

SHORT TERM VISITORS

- Payments made directly to, or on behalf of the NRA, for independent personal services and/or qualified travel expenses under the accountable plan, must be submitted to University Payroll Customer Service Center.
- Payments made to foreign nationals who do not have a valid SSN or ITIN, will be subject to the maximum withholding rate allowed. Tax treaty exemptions are not permitted without valid tax identification numbers.

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

- An ITIN is a taxpayer identification number issued by the Internal Revenue Service to be used for tax reporting and filing purposes ONLY.
- If the foreign national does not have an SSN, and is ineligible to receive one, the foreign national is requested to obtain an ITIN.
- Form W-7, Application for IRS Individual Taxpayer Identification Number must be completed and submitted to the IRS or to a Certified Acceptance Agent accompanied by the required documentation, *see OBFS website*, to substantiate the individual's foreign status and identity to obtain an ITIN

SHORT TERM VISITORS

SCHOLARSHIPS/FELLOWSHIPS

ROYALTY PAYMENTS

PRIZES AND AWARDS



SUBMITTING PAYMENT REQUESTS

- Foreign National Payment Form (*Appendix B*)
- Copies of visitor's documents (*See website*)
- Foreign National Tax Information form (*Appendix D*)
- Compliance Statement for B1, B2, WB and WT (*Appendix C*)

RESOURCES



ASSISTANCE

The Office of International Services and the University Payroll are available to provide necessary forms, procedural information and assistance in the processing of necessary documents when the foreign national arrives. Please contact the following offices early to make sure all appropriate procedures are followed and the necessary forms are properly completed.

Immigration information e.g. documents required to enter the U.S., process and procedures to remain in the U.S.	UIC	Office of International Services
	UIUC	Office of International Student Affairs
	UIS	Human Resources
NRA pay related information e.g. taxes, tax treaty eligibility, NRA independent contractors, Individual Tax Payer Identification Number (ITIN)	ALL	University Payroll (866) 476-3586 (217) 265-6363 payinq@uillinois.edu

WEBSITE INFORMATION

- You can find detailed information regarding NRA Independent Contractors, NRA visa type categories and a printable copy of the NRA Compliance Statement at:

<http://www.obfs.uillinois.edu>

- OBA Business and Financial Policies and Procedures Manual:

<http://www.obfs.uillinois.edu/manual/index.html>

Section 17 - Consultants, Independent Contractors and Honoraria

Section 18.2 – NRA

- IRS service locations outside US

<http://www.irs.gov/localcontacts/article/0,,id=101292,00.html>

- US Embassies

<http://usembassy.state.gov>

IRS PUBLICATIONS

The Internal Revenue Service has issued the following publications for the benefit of the foreign visitor to the U.S.:

Publication 513

Tax Information for Visitors to the U.S.

Publication 515

Withholding of Tax on Nonresident
Aliens and Foreign Corporations

Publication 519

U.S. Tax Guide for Aliens

Publication 901

U.S. Tax Treaties

The above publications may be obtained by calling the toll free number
1-800-TAX-FORM (1-800-829-3676).

You can get many forms and publications electronically from the IRS webpage:

<http://www.irs.gov/formspubs/lists/0,,id=97819,00.html>

Appendix A

SUMMARY OF TAX WITHHOLDING RATES FOR NRA AT THE UNIVERSITY OF ILLINOIS

TYPE OF INCOME	FEDERAL TAX RATE	STATE TAX RATE
Employee wages	Standard graduated rates	3%
Independent Contractors	30%	3%
Non qualified Scholarships/Fellowships (F-1, J-1 and M-1 visa holders)	14%	3%
Non qualified Scholarships/Fellowships (All other visa holders)	30%	3%
Royalties	30%	3%
Prize and Awards	30%	3%

Appendix B

Foreign National Payment Form

UNIVERSITY OF ILLINOIS FOREIGN NATIONAL PAYMENT FORM Chicago/Springfield/Urbana-Champaign Submit this form and supporting documentation to your campus Payroll Service Center											
Name:		Dept. Name:		PAYROLL Use Only			UPAY Use Only				
Banner ID:		Dept. Contact:		Deduction Code		Status	Banner Document #				
Remittance Address (insert on lines below):		Phone:					Address Sequence:				
		Special Handling:					Address Code:				
		Click For Options					Check Print Location:				
							1099? Yes No				
							Encl? Yes No				
							OBFS Approval:				
				ECLS:							
				CITIZENSHIP CODE:							
COMPLETE DESCRIPTION OF ARTICLES OR SERVICES RENDERED (attach supporting documentation)											
Date of Service	Description of Payment								AMOUNT		
Grand Total								\$	-		
SUPPORTING DOCUMENTATION ATTACHED (check only what applies to the type of payment you are requesting)				FOAPAL (*Required Fields)							
<input type="checkbox"/>	1. Passport pages including: (a) Photo identification and passport number (b) Entry visa			Chart*	Fund*	Orgn*	Acct*	Program*	Activity	Location	Amount
<input type="checkbox"/>	2. I-94 card (copy both sides)			ACCOUNT TITLE:							
<input type="checkbox"/>	3. Copy of SSN Card, ITIN or Certification of Application			ACCOUNT TITLE:							
<input type="checkbox"/>	4. Form I-20			ACCOUNT TITLE:							
<input type="checkbox"/>	5. Form DS-2019			ACCOUNT TITLE:							
<input type="checkbox"/>	6. EAD card			ACCOUNT TITLE:							
<input type="checkbox"/>	7. Social Security card			ACCOUNT TITLE:							
<input type="checkbox"/>	8. Foreign National Tax Information Form			ACCOUNT TITLE:							
<input type="checkbox"/>	9. Form I-797			ACCOUNT TITLE:							
<input type="checkbox"/>	10. Honorarium Agreement			ACCOUNT TITLE:							
<input type="checkbox"/>	11. W-8BEN			ACCOUNT TITLE:							
<input type="checkbox"/>	12. Description of Royalty Type			ACCOUNT TITLE:							
<input type="checkbox"/>	13. Award Letter			ACCOUNT TITLE:							
<input type="checkbox"/>	14. Memorandum of Understanding			ACCOUNT TITLE:							
<input type="checkbox"/>	15. Expense Receipts			ACCOUNT TITLE:							
Yes / No	16. The funding for this payment is Foreign Sources (Circle One)			ACCOUNT TITLE:							
Department Authorized Signature:				Date:							
Additional Approval:				Date:							

Appendix C

Foreign National Compliance Statement for payments to NRA visitors in B-1, B-2, WB, or WT visa status if compensation payment is involved.

Nonresident Alien 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 days or less, and (b) the visitor has not been paid or reimbursed by more than five other United States institutions or organizations during the past six 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	
Briefly describe activity	
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 days or less, and that I have not been paid or reimbursed by more than five other United States institutions/organizations during the past six 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 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.	
<i>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.</i>	

Appendix D

Foreign National Tax Information Form

UNIVERSITY OF ILLINOIS
COLLEGE OF ENGINEERING, URBANA, CHAMPAIGN

Foreign National Tax Information Form

New Renewal Update Transferred

The information on this form is used to determine how much tax to withhold from payments to Foreign Nationals. Complete this form according to the instructions on the previous page. Attach a copy of all requested documents (see Foreign National Documentation Chart).

Personal Information

Last or Family Name:

First/Given Name:

Middle:

Check One: Male Female

Date of Birth:

MM/DD/YYYY

Employee/Student/Faculty Identification Number:

Number described above:

University Department:

Occupation: (Describe in general the service you will perform.)

Email Address:

Marital Status: Single Married

Home Telephone Number:

Day Telephone Number:

Area Code

First Date in USA on current status:

MM/DD/YYYY

US Local Street Address:

Area Code

Start Date of Employment in USA:

MM/DD/YYYY

Foreign Residence Address:

City:

State:

Zip Code:

Country of Residence:

Country that originally issued Passport:

Passport expiration date:

MM/DD/YYYY

City:

Province/Region:

Regional Postal Code:

Country of Citizenship:

Passport Number:

Tax Residence: (Enter the last Country you resided in. You did not have to work there or pay taxes. Do not include the USA.)

Name (Last)

(First)

University ID Number

Appendix E

Tax Reporting and Withholding Checklist for Foreign National Reimbursements

UNIVERSITY OF ILLINOIS

Chicago • Springfield • Urbana-Champaign

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# (UCN), 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 OHRS 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
(2c)	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>		



Questions?