

Foreign Travel Certification

Treasury Regulations § 1.274-4 requires that certain travel expenses be allocated between deductible expenses for the University and taxable income to the traveler unless you meet certain exemptions.

The Internal Revenue Service requires that you furnish this certification to avoid allocating the expenses if foreign travel is (1) greater than 7 days excluding the day of departure and counting the return day and (2) the non-business days exceed 25% of the total days spent on the trip. For the purpose of the 25% test, the departure and return days are considered business days. A day is considered a business day if the business activity required that you be at a specific foreign location on that day. Weekends and holidays are considered business days if the day before the weekend or holiday and the day after required that you be at a specific foreign location to conduct business activities on those days.

If the vacation (non-business) portion of the trip was a major consideration of the travel, the expenses reimbursed by the University will be reported as taxable income to the traveler.

For more information on the requirements please see the Treasury Regulations §1.274-4.

Name _____

Destination _____

Purpose of trip _____

Date of departure / /

Date of return / /

I hereby certify that the vacation (non-business) portion of this trip was was not a major consideration of making the trip. I understand that this certification is being furnished to Virginia Commonwealth University to document the business purpose of the trip under Treasury Regulation §1.274(f)(5)(ii).

Signed

Date