



Foreign Travel Certification

In accordance with VCU policy, the traveler must complete and sign this form in all instances where foreign business travel and annual/personal leave are combined. The traveler must submit the signed form with their TA (Travel Authorization).

Treasury Regulations § 1.274-4 requires that certain foreign travel expenses be allocated between nontaxable business expenses of the University and taxable income to the traveler, unless a specific exception is met.

The IRS requires this certification to avoid allocation of foreign travel expenses if:

- 1. The trip is greater than seven days in length (excluding the day of departure and counting the return day), AND
- 2. Twenty-five percent or more of the days spent on the trip are non-business days (both departure and return days are considered business days).

A day is considered a business day if the business activity requires you to 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 require you be at a specific foreign location to conduct business activities on those days.

If the personal (non-business) portion of the trip is a major consideration of the travel, 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 personal (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 VCU to document the business purpose of the trip under Treasury Regulation §1.274(f)(5)(ii).

Signed Date