



EMPLOYER'S APPROVAL TO PAY TRAVEL & ENTERTAINMENT EXPENSES FOR FAMILY MEMBER OR OTHER GUEST

INSTRUCTIONS & PURPOSE

Internal Revenue Service regulations indicate that travel and entertainment expenses incurred by an employee's family member or unrelated person, which lack a substantial business purpose, are taxable income to the employee if paid or reimbursed by the employer.

The purpose of this form is to collect information about these transactions. Transactions incurred for a substantial business purpose will not be taxable. Transactions incurred at no-additional cost will not be taxable (Ex: Shared lodging or car pooling). Transportation on a university owned or chartered aircraft or bus will not be taxable if at least 50% of the other passengers are University employees and students.

You must complete this form if:

1. You are an employee of Florida State University, and
2. You are being reimbursed for or benefiting from the payment of travel and entertainment expenses of a family member or unrelated person, and
3. The travel and entertainment expenses will be paid for by the University or any of the University's direct support organizations (e.g. FSU Foundation).

If all three criteria are met, you must complete, sign, and attach this form to the disbursement request or travel reimbursement voucher when it is submitted to the University or Foundation fiscal office for payment. Upon payment, the University or Foundation fiscal office must submit this form and a copy of the disbursement voucher and supporting information to Payroll Services, UCA 5600, Mail Code 2392.

Employee Name: _____ Employee ID: _____ Guest's Name: _____

Primary purpose of expense:

If business, describe activity(s):

If business, describe the guest's participation in the above activity(s):

Employee's Certification & Date: _____

When the form is completed and signed, attach it to the disbursement or reimbursement request. Your signature indicates that the facts and circumstances of the travel activity are complete and accurate. You may include additional information relevant to establishing a business purpose as an attachment. If the IRS later determines that the travel activity was not for a substantial business purpose, you will be responsible for payment of the additional taxes. you may also be subject to assessments of penalties and interest.