



NEW YORK UNIVERSITY

Expense Reimbursement

POLICY 1.8

Financial Management

Responsible Office: University Controller

Effective July 15, 2004

POLICY STATEMENT

New York University reimburses employees for necessary and reasonable expenses they incur in the conduct of University business.

REASON FOR POLICY

New York University employees incur various types of expenses as they perform tasks and duties that support the operations of the institution and further its missions. This policy is to ensure that employees who incur valid business expenses are reimbursed in a fair and equitable manner; that business expenses are reported, recorded, and reimbursed in a consistent manner throughout the University; and that the University complies with all applicable federal, state, and local rules and regulations.

WHO SHOULD READ THIS POLICY

All faculty and staff of New York University

ENTITIES AFFECTED BY THIS POLICY

All schools, departments, and units of New York University

WEB SITE FOR THIS POLICY

This policy and related materials are available at the Controller's Division Web site (www.nyu.edu/cdv).

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RELATED DOCUMENTS

University Policies

- Business Expenses Policy
- Petty Cash Fund (Imprest) Policy
- Purchasing Policies and Procedures Manual
- Record Retention Policy

Other Documents

- Applicable IRS Regulations and Guidelines
- Federal Acquisitions Regulations (FAR)
- OMB Circular A-21 (Cost Principles for Educational Institutions)
- OMB Circular A-110 (Uniform Requirements for Federal Grants and Agreements with Institutions of Higher Education, Hospitals, and other Nonprofit Organizations)
- Specific Sponsor Agency Guidelines

CONTACTS

Direct any general questions about the Expense Reimbursement Policy to your department's administrative office. If you need guidance or assistance on specific issues, contact the offices listed below:

Issues	Contact
Approval and Authorization	Accounts Payable Customer Service
Cash Advance	Controller's Division
Documentation Requirements	726 Broadway, 2 nd Floor
Missing or Lost Receipts	New York, NY 10003
Policy Clarification	Tel: 212-998-2990
Record Retention Requirements	Fax: 212-995-4586
Reimbursable Expenses	Email: cdv.apcs@nyu.edu
Reimbursement Process	
Timing	
Reimbursement in Cash	Office of the Bursar Tel: 212-998-2829
Reimbursement of Expenses Charged to Sponsored Programs	For School of Medicine: Sponsored Programs, Controller's Office Tel: 212-263-7006 Office of Grants Administration and Research Services Tel: 212-263-8822 For All Other Schools: Research and Restricted Accounting Services Tel: 212-998-2704 Office of Sponsored Programs Tel: 212-998-2121

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DEFINITIONS

These definitions apply to these terms as they are used in this policy.

Approver	The individual granted the authority to review and approve (or reject) transactions that require the use of University funds. The signature of the "Approver" on the reimbursement request form signifies that the "Approver" has verified the request for compliance to applicable University policies.
Business Expenses	Charges for goods and services that foster or support the missions of the University.
Business Meal	A meal attended by faculty, staff, or students that may or may not include individuals from outside the University community at which a substantive and bona fide business discussion takes place. Meal taken by an individual during a business trip.
Cash Advance	An amount issued to a regular employee of the University, or to the agency that administers the NYU Travel Card on behalf of the employee, in advance of a business trip or a business event.
Documentation, or Substantiation	Documents that describe and support a business expense or transaction, such as original receipts or other original vendor-generated documents that show type of expense, amount of expense, and date the expense was incurred.
Federal Allowable Cost	Costs identified in Section J of OMB Circular A-21 as reimbursable by the federal government.
Federal Unallowable Cost	Cost identified in Section J in the OMB Circular A-21 as non-reimbursable by the federal government. Certain expenses deemed unallowable by the federal government may be permitted and reimbursed by the University. Such expenses are segregated and charged to appropriate University accounts.
Fiduciary Responsibility	Responsibility to manage funds in a manner consistent with the University's missions and the conditions specified by external sources, when applicable.
Initiator	An individual who generates a business transaction, such as the individual who pays for a business expense with personal funds and asks the University for reimbursement of the costs.
OMB A-21	A federal circular (issued by the Office of Management and Budget) establishing cost principles applicable to grants, contracts, and other agreements with educational institutions.
Ordinary	Normal in the course of official University activities.
Reasonable	Not extreme or excessive. A cost may be considered reasonable if the nature of the goods and services reflects prudent action.
Reimbursement	Amount issued to employees of the University for business expenses they have incurred using personal funds.
Stewardship	The careful and responsible management and protection of the University's funds and resources, which includes ensuring that resources are used appropriately or used according to applicable policies of the University.
Travel Card, NYU	A charge card provided to eligible University employees that may be used for business expenses such as airline tickets for business travel. Charges to the NYU Travel Card are the personal liability of the cardholder.
Transaction	Any event that involves an exchange of funds, such as paying a bill to a vendor, collecting a fee from a student, or making an interdepartmental charge.
University Funds	All funds received from internal or external sources and owned by the University, which carry with them fiduciary responsibilities. These include, but are not limited to, discretionary funds, restricted gifts, tuition paid by students, and funds from other sources.
You	Any employee who requests reimbursement from the University, including student employees.

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OVERVIEW

Introduction to this Policy

New York University reimburses employees for necessary and reasonable expenses they incur in the conduct of University business. This document provides the guidelines that will assist consistent compliance to this policy throughout the University. It details the procedures and the requirements that those who request, approve, or process reimbursements need to know and understand for the following specific reasons:

- To facilitate quick return of personal funds used in the conduct of University business.
- To ensure that employees do not incur costs for which they cannot be reimbursed.
- To provide consistent methods for getting reimbursed throughout all schools, departments, and units of the University.
- To protect the fiscal integrity of the University by ensuring compliance to applicable rules and regulations concerning how expenses that are reimbursed using University funds should be recorded and reported.

Note: Individuals who request, approve or process reimbursements are advised to check applicable policies issued by their school, department, or unit, as they might be more restrictive than the University policy.

University Policies on Business Expenses and Purchasing

It is the responsibility of everyone involved in the expense reimbursement process, from the individual initiating a transaction to the individual approving or processing requests for reimbursement, to know and understand all applicable policies. See "Related Documents" for a list of relevant University policies and other documents.

The Business Expenses Policy of the University, in particular, should be consulted for guidance on which expenses are legitimate or valid and thus may be incurred using University funds. Individuals who use personal funds for expenses they will request the University to remunerate are advised to refer to the policy, **before** they incur any expenses, to avoid incurring costs that may not be reimbursed. Individuals who approve or process requests for reimbursement are required to know and understand the policy, to ensure that University funds are used appropriately and to assist compliance to applicable University and government requirements.

The University's Purchasing Policies and Procedures Manual should also be consulted for guidance on how certain types of purchases may be made. Certain expenses may be subject to specific procurement rules and requirements of the University and the government.

Sponsored Projects

Reimbursement requests for expenses charged to sponsored projects are subject to the guidelines provided in this policy, unless the funding agency imposes greater restrictions. The terms of a particular grant or contract should be referred to for guidance on what expenses are allowed.

For guidance on expenses that can or cannot be charged to projects that are funded by the federal government, refer to the Office of Management and Budget (OMB) Circular A-21. Examples of costs deemed unallowable by the federal government (as identified in Section J of the Circular) are listed in Appendix 1. The University however may deem certain federal unallowable costs permissible or reimbursable and identifies those costs in the Business Expenses Policy of the University. Refer to the Business Expenses Policy before incurring any expense as specific requirements apply on how those costs are incurred, recorded, and reported. This document provides guidance on how those costs, when appropriate and authorized, are reimbursed. See "Federal Requirement: Segregation of Costs" section in this document for more information.

Also, refer to the Federal Acquisitions Regulations (FAR) for guidance on laws that govern procurement of goods and services, and to applicable state and local regulations that may apply.

For questions related to a specific grant or contract in schools other than School of Medicine, contact Research and Restricted Accounting Services (RRAS) in the Controller's Division or the Office of Sponsored Programs. For questions related to sponsored projects at the School of Medicine, contact the Office of Grants Administration and Research Services or the Finance Sponsored Programs in the Controller's Office.

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PROCEDURES

General Reimbursement Guidelines

Reimbursements for expenses that employees incur in the conduct of University business are subject to various rules and requirements of both the University and the government. Individuals involved in the reimbursement processes need to know and understand those that apply in particular to allowability of expenses under federal guidelines, to permissibility of expenses as established in the Business Expenses Policy of the University, and to the reporting requirements of the Internal Revenue Service (IRS).

Federal Requirement: Segregation of Costs

New York University accepts funds from the federal government and is therefore required to comply with certain cost accounting policies established by the government. Those policies apply not just to the federal funds themselves but to all funds at the University.

The federal government mandates that certain costs must not be charged directly to a federal fund, or charged indirectly to a federal fund through the University's facility and administrative (indirect) cost rate. To help determine those costs that the federal government will or will not allow to be charged to federal funds, the Office of Management and Budget (OMB) has issued Circular A-21. See Appendix 1 for a list of common unallowable costs identified in the Circular.

A federal unallowable cost may be permissible under University guidelines. Flowers and alcoholic beverages are examples of costs that are "unallowable" for federal purposes. However, when deemed appropriate and legitimate under University guidelines, the University may allow such expenses. For specific guidance, refer to the Business Expenses Policy of the University – it reflects the principles established in OMB Circular A-21 and, wherever necessary, identifies those federal unallowable costs that can be incurred using University funds.

Federal regulations require that all unallowable costs be segregated in the University's general ledger so that they can be excluded from the University's indirect cost submissions. To ensure that an unallowable cost is not inadvertently charged directly or indirectly to federal funds, unallowable costs must be identified, segregated, and charged to appropriate NYU accounts.

Note: It is because of this federal rule on unallowable costs and particular IRS requirements that certain requirements in this policy are very specific -- such as the requirement that expenses be (1) justified to establish their business purpose, and (2) appropriately documented to clearly identify the nature of every expense. For details, see the "Documentation Requirements" section.

University Policy: Permissibility of Expenses

University funds may be used only for expenses that support the missions of the University. For detailed information and guidance on those expenses deemed permissible by the University, see the Business Expenses Policy.

When the nonpermissible expenses identified in the Business Expenses Policy of the University are submitted to the University for reimbursement or payment, they will be rejected. Accounts Payable will not process any reimbursement of nonpermissible expenses *unless* a memo justifying the expenses as necessary in carrying out a University task or function is attached. The memo should provide a clear explanation of why such an expense should be deemed a business expense, and should be submitted to the "Approver" (the individual responsible for funds being charged) for review and approval. To ensure that employees do not incur costs for which they cannot be reimbursed, it is advisable to confirm the permissibility of expenses before they are incurred.

Purchasing Policy: Expenses that cannot be reimbursed

Certain expenses deemed permissible by the University may not be reimbursable; such expenses cannot be paid using personal funds and submitted to the University for remuneration. Certain expenses may be incurred only through specific mechanisms such as a Purchase Order or the Payroll system. See the Business Expenses Policy and the Purchasing Policy of the University for guidelines on appropriate methods for incurring permissible expenses.

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PROCEDURES, *Continued*

Reporting Expenses and Requesting Reimbursement

General Procedures

Employees who incur expenses in the conduct of University business may request reimbursement through any of the following three methods (all are subject to exactly the same rules):

1. Reimbursement through Accounts Payable (By check or direct deposit)

Reimbursement of business expenses may be requested through Accounts Payable by submitting a fully completed, adequately documented, and appropriately approved Expense Reimbursement Form (EXP2000) and, when expenses involve travel or business meals, a properly completed Expense Breakdown Sheet (EXP2000T for travel or EXP2000M for non-travel meals). See "Forms" section.

Reimbursements are generally issued in check and mailed to the individual's home address. To facilitate quick and convenient reimbursements however, the options below may be requested by checking the appropriate box on the EXP2000 form:

- that reimbursements be sent directly to your bank account (available to those who have enrolled in the "Accounts Payable Direct Deposit" program. Contact Accounts Payable for questions related to the program; see "Forms" section of this document or the CDV Web site for the enrollment form);
- that total or partial amount of the reimbursement due you be issued to the credit card company administering the NYU Travel Card as payment on your behalf.

Note: Accounts Payable will only issue to the credit card company any amount up to the total reported and authorized on the EXP2000 form as your appropriate reimbursement. Do not attach your credit card statements to your reimbursement request. Accounts Payable does not require your monthly card invoice or statement and does not require you to report what you have charged to your NYU Travel Card. As cardholder, you are directly responsible for all expenses that you have charged to your NYU Travel Card -- be they related to NYU business or not. Those expenses charged to the card that are related to NYU business are reimbursed by following the guidelines provided in this document.

2. Reimbursement through the Office of the Bursar (Cash)

If total expenses are \$150 or less and you want the reimbursement in cash, check the "Cash Reimbursement" box on the EXP2000 Form and take the form to the Office of the Bursar.

Note: If you have an outstanding cash advance (previously requested through Accounts Payable using form ADV3000), reimbursement of any amount should be processed through Accounts Payable. See "Clearing Cash Advances" section in this document.

3. Reimbursement through the departmental imprest petty cash fund (Cash)

Minor expenditures such as local cab fares, parking fees, tolls, or business meals may be reimbursed in cash through the department's locally maintained petty cash fund (imprest petty cash fund), provided each expenditure does not exceed \$150.

Note: See Petty Cash Fund (Imprest) Policy of the University for guidance on how to be reimbursed through the imprest petty cash fund. This document does not detail the requirements and procedures specific to reimbursements processed through the fund.

Initiator Responsibilities

All individuals reporting expenses for reimbursement are responsible for verifying that:

- expenses are valid (i.e., expenses comply with applicable University policies, specifically the University's policy on business expenses);

Expense Reimbursement

PROCEDURES, *Continued*

- chartfields are correct (i.e., that the expenses are charged to the correct funds, and that correct account codes are used for the type of expenses incurred);
- federal “unallowable costs” are segregated and charged to an appropriate NYU account; and,
- appropriate documentation is attached to support the validity of expenses (i.e., original receipts, final hotel folio, Missing or Inadequate Documentation Report wherever required, etc.; see “Documentation Requirements” section).

Documentation Requirements

Appropriate Documentation for Common Business Expenses

As noted in the “General Reimbursement Guidelines” section of this document, New York University is subject to certain rules of the federal government, specifically those rules that apply to how the University records and reports expenses.

The University accepts funds from the federal government and is therefore required to abide by its cost accounting policies. Those policies apply not just to the federal funds themselves but to all funds at the University.

The federal government mandates that certain costs must not be charged directly to a federal fund, or charged indirectly to a federal fund through the University’s facility and administrative (indirect) cost rate. See Appendix 1 for a list of common federal unallowable costs. For specific guidance on federal unallowable costs that the University may permit and reimburse, see the Business Expenses Policy of the University.

To ensure University compliance to the federal rule on “unallowable costs” and IRS guidelines, the University requires that expenses submitted for reimbursement be appropriately documented. The documentation that best satisfies federal requirements are the original vendor-generated receipts that identify each item purchased. In cases where original vendor-generated receipts are not available or possible, other appropriate documentation may be submitted.

Documentation, to be deemed appropriate or adequate, should show as much as possible the type of expenses incurred and should establish that federal “unallowable costs,” if part of the expenses, are identified and segregated. Table 1 below lists some documentation deemed appropriate for specific business expenses.

Note: The University prefers to get receipts for all expenses submitted for reimbursement. It will however reimburse approved non-meal expenses under \$25 without receipts. Expenses related to meals, regardless of the amount, require receipts to be reimbursed.

Table 1: *Appropriate Documentation for Common Business Expenses*

Airline/Rail	Paper Ticket: The original “passenger receipt coupon” from the airline that is usually issued to a passenger when a printed paper ticket has been purchased. Electronic Ticket: Passengers who are issued electronic tickets should request a “passenger receipt coupon,” or, when purchase is made online, attach a printout of the page confirming the purchase.
Car Rental	Car rental agreement or receipt for payment made.
Cell Phones	Monthly itemized bill
Conference/Seminar	Registration receipt, which should show name, date, venue, and registration cost for conference or seminar.
Foreign Currency	All expenses paid in foreign currency should be reported in U.S. dollars. The conversion rate as indicated by the University’s banking institution for the period in which the purchase was made should be included on the form. Any fee paid for currency conversion is reimbursable and should be supported by the receipt provided by the establishment that processed the conversion.

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PROCEDURES, *Continued*

Hotel/Lodging	<p>The final hotel folio or itemized bill for lodging and expenses charged to the room.</p> <p>When hotels do not include charges for a room in the hotel folio, as in cases when hotel accommodations were not arranged directly with the hotel but "purchased" online through Web sites guaranteeing low, flat rates, the printout of your online transaction should serve as appropriate documentation.</p>
Internet Connection	Vendor statement
Meals (Non-Travel)/ Catering Related to Business Meetings or Events	<p>1) Receipts</p> <p>Meals during business meetings and events are examples of occasions at which certain costs deemed unallowable by the federal government may ordinarily be incurred (e.g., alcoholic beverages; see Appendix 1, OMB Circular A-21, Section J-2). To avoid the inadvertent inclusion of such costs to direct or indirect charges to federal funds, federal guidelines require that such costs be identified and segregated in the University's general ledger.</p> <p>The best documentation therefore for expenses related to meals and catering are original, itemized receipts showing detailed list of food and beverages purchased. Itemized receipts establish that federal unallowable costs are either (a) not part of the expenses, or (b) part of the expenses but are identified, segregated, and charged to an appropriate NYU account.</p> <p>Restaurant tabs and credit card slips by themselves are not the best documentation for the reason that they cannot validate the types of expenses incurred. However, the University is cognizant of cases and circumstances where itemized receipts may not be available or obtainable. Some establishments may issue receipts that only provide a summary of expenses with the total charges; others issue only a customer's portion of a tab that indicates total charges. In such cases, the University will deem "appropriate" documentation those "summary receipts" and tabs; and in cases where receipts are not available at all, those credit card slips generated when payment was made using a credit card. However, the following conditions apply:</p> <ul style="list-style-type: none">a) the expense report should include a notation that no alcoholic beverages are included in the expenses incurred; or,b) when the expenses include alcoholic beverages, the report should specify the cost, segregate it from federal allowable costs, and charge it to an appropriate NYU account. <p>2) Business Purpose</p> <p>Also required for reimbursement of business meal expenses is the substantiation of the meal itself as having a business purpose. When reporting expenses, include the reason for the business meal, the names of individuals present, and their affiliations.</p>
Meals During Travel	<p>1) Receipts</p> <p>Individuals who travel on University business are reimbursed for meal expenses they incur in two ways: according to actual, substantiated costs, or at an established "per diem" rate. Travelers cannot switch between these two methods on one trip; the method travelers choose applies to all meal expenses incurred throughout a trip.</p> <ul style="list-style-type: none">a) Based on actual substantiated costs <p>When opting to be reimbursed based on actual costs of each meal, travelers are required to provide detailed receipts or other appropriate documentation for all meals taken throughout the trip. Gratuities for meals are deemed part of the meal cost and will be reimbursed by the University provided these are reasonable (that is, do not exceed 20% of total meal cost).</p>

Expense Reimbursement

PROCEDURES, *Continued*

b) Based on "per diem" rate

The alternative to keeping receipts and other appropriate documentation for each meal during travel is the "per diem," or being reimbursed at an amount set as meal allowance for each day of travel. The per diem applies only when overnight travel is involved. The per diem rate is \$50.

For foreign per diem rates applicable to federally sponsored projects, refer to www.state.gov/travel.

2) Business Purpose

Meals taken by employees during business travel are deemed "business meals." The business purpose of the trip also serves as the business purpose for the meals.

Private Vehicles	Receipts for expenses related to the use of private vehicles for University business such as those issued by toll stations or parking facilities. Reimbursement request should include mileage calculation. For current rate, see the CDV Web site (www.nyu.edu/cdv/policies).
Telephone/Fax Charges	If made from home, the monthly bill detailing calls or fax transmissions made. If made at commercial establishments, the vendor-generated receipt showing amount, date, and type of expense. If charged to the hotel room, these charges should be included in the final hotel folio.
Office Supplies (Incidental Purchases)	Original receipt issued by the vendor Request for reimbursement must also include an explanation why office supplies were purchased outside of the University's regular procurement methods.
Online Purchases	Printout of the page confirming the purchase; or, a printout of the page summarizing the type of purchase made, the date, and the amount.

When reporting expenses that are not supported by original receipts or by other documentation deemed appropriate in Table 1 above, you are required to provide other proofs of purchase and/or other documentation to support the validity of your expense. See next section, "Missing or Inadequate Documentation."

Missing or Inadequate Documentation

When the original receipts of expenses that you are requesting reimbursement for have been lost or cannot be obtained, you need to provide other documentation that may support the validity of your expenses.

When submitting documentation in lieu of original receipts, complete a "Missing/Inadequate Documentation Report" (see Forms section). Explain on the Report why original receipts are not available, and indicate other documentation that you are providing to support your request to be reimbursed by the University for the expenses you are reporting. Check the policy of your school, department, or unit as it may require that the Report be signed by an individual designated specifically to review and approve the Report before the request is submitted to the "Approver." Attach this Report with your documentation to your request form

Note: The "Missing/Inadequate Documentation Report" is intended to respond to valid, unavoidable instances where original receipts or appropriate documentation (see Table 1) cannot be obtained or were lost. The Report is **not** required for the following:

- expenses under \$25 (except meal expenses that, regardless of amount, must be supported by receipts);
- business meal expenses incurred in establishments that do not issue itemized receipts, or for which original itemized receipts have been lost. As noted in Table 1 above, credit card slips or statements and restaurant tabs are deemed "appropriate" and acceptable when the expense report comes with the required notation that federal "unallowable costs" are not included or are segregated;

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PROCEDURES, *Continued*

- expenses related to individual's meals during business travel, when the traveler has opted for the "per diem" method of reimbursement (reimbursement is made at an established allowance for meals each day and therefore receipts are not required to establish actual costs incurred; see "Documentation Requirements" section above).

Note: Schools are advised to review habitual inability to provide original receipts and other appropriate documentation.

Appropriate Documentation for Other Expenses

Volunteer Travel

Travel expenses of individuals who volunteer for University functions or activities are reimbursed when travel itself has a valid business purpose and has been approved in writing by the appropriate University designee (see the Business Expenses Policy for more information). Necessary for reimbursement is the memo from the Approver showing the business purpose of the travel and explaining the involvement of the volunteer in the function or activity of the University.

When the volunteer happens to be a spouse who accompanies the University employee on business travel, additional requirements must be met as the expenses may be deemed personal expenses of the employee. The University will permit and reimburse expenses related to spousal travel when the spouse fits the definition of a volunteer and travel serves a legitimate business purpose, is appropriately substantiated, and is approved in advance by the school, department or unit responsible for the expenses. See the Business Expenses Policy of the University for details.

When expenses related to spousal travel are submitted to the University for reimbursement, a *memo* establishing all points below must be attached to the request for payment or reimbursement submitted to the University:

- that the spouse served or will serve as a volunteer whose duties or functions are necessary and essential, not just beneficial, to University business; and,
- that the attendance of the spouse is not primarily for vacation purposes.

Note: Accounts Payable will not process requests for payment or reimbursement unless the memo is attached.

Reimbursement of expenses related to spousal travel is based on actual substantiated costs. Due to federal rules on unallowable costs, every expense related to spousal travel must be identified and segregated. Itemized receipts are necessary to establish the type of expenses incurred. Also, due to IRS regulations on expense reimbursement, detailed records such as an expense log should be kept on the spouse's expenses as well as detailed vendor-generated receipts. When expenses of both travelers are reported on a single form, those of the spouse must be identified and segregated from those of the NYU employee.

Student Travel

The University may reimburse the travel expenses of students who are not NYU employees only when travel meets the criteria established in the Business Expenses Policy of the University.

Reimbursement for expenses incurred by students on approved travel are not reportable as income to the student, provided detailed receipts are provided along with documentation that establishes the business purpose of the expenses.

Independent Contractors and Consultants

Expenses incurred by independent contractors and consultants may be reimbursed when travel itself is legitimate and authorized, when expenses are deemed permissible by the Business Expenses Policy of the University, and expenses are not part of the service/contract fees.

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PROCEDURES, *Continued*

Necessary for reimbursement are original receipts. When no original receipts are provided, the reimbursement will be reported on IRS Form 1099.

Note: The Missing/Inadequate Documentation Report can be used **only** by University employees.

Requests for reimbursement to an independent contractor or consultant must be made on the Payment to Individual Form (IND4000) and indicated as not part of the individual's service fee. The Expense Breakdown Sheet for Travel (EXP200T) must be attached, reporting every expense incurred by the individual. Approval of the appropriate University designee is necessary.

All other conditions and requirements established for reimbursements issued to University employees also apply to reimbursements issued to independent contractors and consultants. When the independent contractors or consultants are not citizens or residents of the United States, additional requirements may apply. See the IRS guidelines on the CDV Web site (www.nyu.edu/cdv/policies).

Timing

Expenses incurred in the conduct of University business generally should be accounted for within 30 days after the date of expenditure, completion of event, or (when expenses are related to overnight travel) return from a trip. All cash advances should be cleared within 30 days from the "end date" indicated on the Request for Advance Form (see "Clearing Cash Advances" section below).

Reimbursement requests submitted late may jeopardize the University's ability to satisfy the IRS "accountable plan" requirements.

Approval/Authorization

The University has designated certain individuals with the authority to approve financial transactions in specific areas, or to approve the charging of expenses to specific funds/accounts. Their names and samples of their signatures are maintained in Accounts Payable. All requests for reimbursements must bear the signature of the appropriate "Approver."

Note: In no case should any individual request a subordinate to approve his/her request for reimbursement. Also, in no case should the Approver and the Payee be the same individual.

Rubber stamp signatures and proxy signatures are not acceptable. Proxy signatures are usually executed by "unofficial" designees, who write an Approver's name then affix their own initials to indicate that the signature is executed on behalf or in the absence of the Approver.

Approver Responsibilities

The "Approver" is responsible for verifying the following:

- that the expense is permitted under the Business Expenses Policy of the University, and that no non-reimbursable expenses are included (see "General Reimbursement Guidelines" section for examples of non-reimbursable expenses);
- that funds to which the expense is charged are sufficient;
- that documentation is adequate and correct (In case of inadequate or missing documentation, the approver's signature signifies that he/she is aware of the fact, has verified the explanation, and deems the expense valid for reimbursement);
- that any exception to policy has been noted and found appropriate.

Clearing Cash Advances

Cash advances are amounts issued upon authorized request to regular employees who are about to travel for University business, or are making arrangements for a future business event. Also deemed cash advances are those payments made by Accounts Payable to the agency administering the NYU Travel Card, on behalf of regular employees, for authorized expenses related to a future business event or travel.

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PROCEDURES, *Continued*

Cash advances should be cleared within 30 days from the "end date" specified on the Cash Advance Request form (see "Timing" section in this document).

Unused portions of a cash advance should be returned to the University within the prescribed time period. To return unused cash advances, submit to Accounts Payable a completed Form EXP2000 with a check payable to NYU attached. Checks or cash intended to clear outstanding cash advances should not be deposited at the Office of the Bursar.

Cancelled Trips/Events

Employees and students who have purchased tickets for trips that are subsequently cancelled should inquire about using the same ticket for future travel. Unused tickets or flight coupons have a cash value and must not be discarded or destroyed. A copy of the unused ticket must be attached to Form EXP2000; the ticket itself must be kept by schools, departments, or units for future use of the employee. Indicate on the form that these tickets have been submitted to the area's administrative office.

If the event or trip that was cancelled involved expenses that were earlier paid using personal funds, it is the responsibility of the employee to request a refund or to recover the advance payment wherever possible.

Note: The University will only reimburse those expenses related to a cancelled trip or event if the cancellation was due to circumstances beyond an employee's control. A memo explaining the cancellation should be attached to Form EXP2000.

Other expenses related to events or trips that are cancelled or moved to later dates due to unavoidable or work-related reasons will be reimbursed. Such expenses include charges made by airlines for ticket modifications or by hotels for cancelled reservations.

If a cash advance was received for an event or trip that was subsequently cancelled, submit a completed and approved Expense Reimbursement Form (Form EXP2000) to Accounts Payable indicating "Event Cancelled." Attach a check payable to NYU in the amount of cash advance you received from the University.

Tax Issues

The University is exempt from state and local sales taxes. Wherever possible, the University's tax exemption certificate should be presented to the vendor in order for sales tax to be excluded from total charges on legitimate purchases of goods. This certificate is available in the administrative office of each school, department or unit, as well as from Accounts Payable in the Controller's Division and from Purchasing Services (see "Contacts"). Sales tax on goods that exceed \$150, the University's administrative definition of a petty cash transaction, will not be reimbursed.

Record Retention

The University and the federal government require that records related to the reimbursement of business expenses incurred by University employees must be retained for a prescribed length of time. In case of audit, these records provide the materials that support the tax reports made by the University. The Controller's Division is responsible for maintaining and retaining such records as those listed below for the period of time required by law, and for making them readily available for audit. Other records related to expense reimbursement that are not submitted to the Controller's Division should be retained by individuals or originating units. For further guidance, see the Record Retention Policy of the University.

Records related to expense reimbursement that are retained by the Controller's Division include:

- original receipts or other documentation that support the validity of the expenses being reported for reimbursement;
- request for reimbursement forms;
- attachments such as the Expense Breakdown Sheet and the Missing/Inadequate Documentation Affidavit;
- any memo that may have been necessary to support the request for reimbursement.

Expense Reimbursement

RESPONSIBILITIES

The responsibilities of offices and individuals involved in the expense reimbursement processes discussed in this document include, but are not limited to, the following:

Office/Individual	Responsibility
Controller's Division (Accounts Payable)	<p>To review and process requests for reimbursement in a manner that is prompt and complies with all applicable policies, rules, and regulations.</p> <p>To ensure the following:</p> <ul style="list-style-type: none">▪ That expenses reported for reimbursement are authorized, charged to appropriate accounts, and are supported by adequate documentation.▪ That federal "unallowable costs" are segregated and charged to appropriate NYU accounts.▪ Compliance to University policies and verify any request for reimbursement that may involve "exceptions" as appropriate and authorized.
Approver (or the Department Head)	<p>To ensure the following:</p> <ul style="list-style-type: none">▪ That expense reported are permitted under the Business Expenses Policy of the University and that no non-reimbursable expenses are included.▪ That funds charged are sufficient.▪ That expenses submitted for reimbursement are adequately documented. (In case of incorrect, inadequate, or missing documentation, the approver's signature signifies that he/she is aware of the fact, has verified the explanation, and deems the expense valid for reimbursement).▪ Compliance to other applicable University policies.
Office of the Bursar	<p>To review and process requests for reimbursement in a manner that is prompt and complies with all applicable policies, rules, and regulations.</p> <p>To ensure the following:</p> <ul style="list-style-type: none">▪ That expenses reported for reimbursement are authorized, charged to appropriate accounts, and are supported by adequate documentation.▪ That federal "unallowable costs" are segregated and charged to appropriate NYU accounts.▪ Compliance to University policies and verify any request for reimbursement that may involve "exceptions" as appropriate and authorized.
Initiator	<p>To ensure the following:</p> <ul style="list-style-type: none">▪ That expenses incurred comply with the University's policy on business expenses and are authorized.▪ That expenses reported for reimbursement are supported by appropriate documentation.▪ That chartfields are correct (i.e., that the expenses are charged to the correct funds, and that correct codes are used for the type of expenses incurred).▪ That requests for reimbursement meet that the IRS criteria for an "accountable plan."▪ That federal "unallowable costs" are segregated and charged to appropriate NYU accounts.

Expense Reimbursement

FORMS

The forms necessary to process expense reimbursements are listed below. They are available at the administrative office of a school, department, or unit, as well as on the Controller's Division's Web site (www.nyu.edu/cdv/forms).

Form	Use
Expense Reimbursement Form (EXP2000)	To request reimbursement for business expenses and/or to clear cash advances received from the University.
Expense Breakdown Sheet - Travel (EXP2000T)	To report expenses related to business travel (including meals during business travel) for which reimbursement is requested. This form must be attached to Form EXP2000.
Expense Breakdown Sheet - Meals (EXP2000M)	To report expenses related to meals taken during business meetings or events for which reimbursement is requested. This form must be attached to Form EXP2000.
Payment to Individuals (IND4000)	To request reimbursement to volunteers, prospective employees/students and independent contractors/consultants.
Missing/Inadequate Documentation Report	To be attached to Form EXP2000 when expenses are not supported by original receipts or other appropriate documentation. This form should include an explanation, and should indicate what other forms of documentation are being provided to support the validity of expenses being reported for reimbursement. This form can be used only by NYU employees.
Direct Deposit Enrollment Form	This form is used to request enrollment to the direct deposit program of the University for reimbursements.

Expense Reimbursement

APPENDIX

Below is a list of some common federal unallowable costs detailed in OMB Circular A-21(Cost Principles for Educational Institutions). The Circular provides the guidelines for determining costs that the federal government will or will not allow to be charged directly to a federal fund, or charged indirectly to a federal fund through the University's facility and administrative (indirect) cost rate. All members of the NYU community are urged to be diligent in identifying federal unallowable costs. Such costs CANNOT be recovered from the federal government, either as a direct charge to a federally funded account or through the application of an indirect cost rate. Wherever necessary, appropriate, and authorized, these costs may be incurred and charged to appropriate University funds.

Note: This list is not exhaustive; it includes only select categories that are presented in summary form. Under *specific* conditions, the federal government may allow certain costs that in general may be deemed as unallowable. Wherever possible, these conditions are identified below.

Appendix 1

Federal Unallowable Costs

Section Number and Title	Regulation
J-1: Advertising and Public Relations	"Costs of advertising and public relations designed solely to promote the institution are unallowable. Costs of promotional items and memorabilia, including models, gifts, and souvenirs are unallowable."
J-2: Alcoholic Beverages	"Costs of alcoholic beverages are unallowable."
J-3: Alumni Activities	"Costs incurred for, or in support of, alumni activities and similar services are unallowable."
J-4: Bad Debts	"Any losses, whether actual or estimated, arising from uncollectible accounts and other claims, related collections costs, and related legal costs are unallowable."
J-6: Commencement and Convocation Costs	"Costs incurred for commencement and convocations are unallowable."
J-11: Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, and Patent Infringements	"Costs incurred in connection with any criminal, civil or administrative proceeding (including filing of false certification) commenced by the Federal Government, or a State, local or foreign government, are unallowable if the proceeding (a) relates to a violation of, or failure to comply with, a Federal, State, local, or foreign statute or regulation, by the institution (including its agents and employees); and (b) results in: <ul style="list-style-type: none"> - A conviction - A determination of institutional liability - The imposition of a monetary penalty - A final decision by an appropriate Federal official to debar or suspend the institution to rescind or void an award - A disposition by consent or compromise, if the action could have resulted in any of the dispositions described above"
J-13: Donations and Contributions	"Donations or contributions made by the institution, regardless of the recipient, are unallowable."
J-14: Employees Morale, Health, and Welfare Costs and Credits	Unallowable items in this category include, but are not limited to, gifts to departing employees, flowers, cards, and other such items. However , those costs incurred in <i>University-wide activities</i> related to NYU's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance are allowable.
J-15: Entertainment	"Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable."

Expense Reimbursement

APPENDIX, *Continued*

Section Number and Title	Regulation
	This category also includes meals for which there is no clearly documented business purpose.
J-18: Fine and Penalties	"Costs resulting from violations of, or failure of the institution to comply with Federal, State, local, and foreign laws and regulations are unallowable."
J-19: Goods or Services for Personal Use	"Costs of goods and services for personal use of the institution's employees are unallowable regardless of whether the cost is reported as taxable income to the employees."
J-20: Housing and Personal Living Expenses	"Costs of housing, housing allowances and personal living expenses for/of the institution's officers are unallowable regardless of whether the cost is reported as taxable income to the employees."
J-21: Insurance and Indemnification	"Actual losses which could have been covered by permissible insurance (whether through purchased insurance or self-insurance) are unallowable. Costs of insurance with respect to any costs incurred to correct defects in the institution's materials or workmanship are unallowable."
J-22: Interest, Fund Raising, and Investment Management Costs	"Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contribution, are unallowable."
J-24: Lobbying	With limited exception , costs of lobbying activities to influence the outcomes of any Federal, State, or local government action are unallowable.
J-28: Membership, Subscriptions, and Professional Activity Costs	"Costs of membership in any civic or community organization are unallowable. Costs of membership in any country club or social or dining club or organization are unallowable." However , costs of the institution's memberships in business, technical, and professional organizations are allowable.
J-37: Recruiting Costs	Costs related to recruitment of students are unallowable. However , staff recruiting costs are allowable but subject to restrictions. Recruitment advertising may be allowable, but cost in excess of black and white, is unallowable. Also, relocation expenses of recruited employees may be allowable, but if the employee resigns for reasons under his or her control within twelve (12) months, any relocation costs are unallowable.). Additionally, if the employee resigns for reasons under his or her control within twelve (12) months, any relocation costs are unallowable. Costs related to recruitment of students are unallowable.
J-42: Selling and Marketing	"Costs of selling, marketing, and promoting any products or services of the institution are unallowable."
J-45: Student Activity Costs	"Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the sponsored agreements."
J-48: Travel: Airfare	Airfare costs in excess of the lowest available commercial coach rate are normally unallowable. Exceptions can be granted if unreasonable travel arrangements would result when traveling coach, the upgrade would decrease the cost, or it is required to meet the medical needs of the traveler.

Expense Reimbursement

APPENDIX, *Continued*

Section Number and Title	Regulation
	"In order for airfare costs in excess of the customary standard commercial airfare to be allowable the institution must justify and document on a case-by-case basis the applicable condition(s)."
J-50: Trustees	"Travel and subsistence costs of trustees (or directors) are allowable. The costs are subject to restrictions regarding lodging, subsistence and air travel costs provided in J-48."

Expense Reimbursement

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NEW YORK UNIVERSITY

EXPENSE REIMBURSEMENT FORM

(LAST REVISED AUGUST 2003)

Form EXP2000
For Accounts Payable Use Only

This form is to be used only by NYU employees (including student employees) to request reimbursement for business expenses or to clear outstanding cash advances. NYU will not process requests for expenses that are deemed nonpermissible/nonreimbursable by the University. For guidance, refer to the Business Expenses Policy and Expense Reimbursement Policy of the University.

If reimbursement is for travel, attach Form EXP2000T (reimbursement request for each trip must be submitted on a separate Form EXP2000T). If reimbursement is for meals during business meetings or events, attach Form EXP2000M. Otherwise, complete Box 12.

CASH REIMBURSEMENT. Mark box if total expenses are \$150.00 or less and you want reimbursement in cash. For cash reimbursement, take the form to the Bursar's Office. However, if an advance has been issued to you (line 9b), reimbursement of any amount should be processed through Accounts Payable.

PAYEE INFORMATION

1. PAYEE'S FULL NAME (FIRST NAME, MIDDLE INITIAL, LAST NAME)		For Accounts Payable Use Only	
2. HOME ADDRESS		VENDOR NUMBER:	
		6. SOCIAL SECURITY NUMBER: — —	
3. ALTERNATE MAILING ADDRESS (IF APPLICABLE)		7. HOLD FOR PICK-UP? (For extraordinary circumstances only. Print name and tel. number.) <input type="checkbox"/> YES	
4. DEPARTMENT TO BE CHARGED	5. CONTACT PERSON (IF OTHER THAN PAYEE) AND TEL. NUMBER		

EXPENSE/ACCOUNT DETAILS

8. EXPENSE TYPE	9. AMOUNT	10. CHARTFIELD					TAX CODE
		ACCOUNT	FUND	ORG/DEPT	PROGRAM	PROJECT	
	\$						
TOTAL EXPENSES: 9a	\$	<i>If amount in 9c is less than zero, please attach a check payable to NYU.</i>			PAY TO NYU EMPLOYEE/STUDENT: 9d	\$	
LESS NYU ADVANCE: * 9b	\$	<i>If amount in 9c is greater than zero, 9c must equal 9f.</i>			PAY TO AMERICAN EXPRESS: (ATTACH COPY OF AMEX PAYMENT SLIP) 9e	\$	
EXPENSES NET OF ADVANCES: (9a - 9b = 9c) 9c	\$	<i>*NYU Advance: Refers only to any cash advance requested using ADV3000.</i>			TOTAL REIMBURSEMENT (9d + 9e = 9f) 9f	\$	
11. TOTAL AMOUNT OF REIMBURSEMENT (IN WORDS)							
12. DESCRIPTION AND BUSINESS PURPOSE OF EXPENSE/S							

13. SIGNATURES/APPROVALS: I, the Payee, certify that the charges reported here are correct and that I am not claiming reimbursement from other sources for the same.

SIGNATURE OF PAYEE	EMAIL ADDRESS OF PAYEE	TEL. NUMBER	DATE
NAME OF APPROVER	SIGNATURE OF APPROVER	TEL. NUMBER	DATE
PAYEE AUTHORIZING ANOTHER PERSON TO PICK UP PETTY CASH (PAYEE'S SIGNATURE)	NAME OF PERSON TO PICK UP PETTY CASH		SIGNATURE OF PERSON TO PICK UP PETTY CASH (To be signed in the presence of the teller or department petty cash fund custodian at time of pick-up.)

EXPENSE BREAKDOWN SHEET (TRAVEL)

(WHEN NEEDED PLEASE ATTACH TO FORM EXP2000)

Form EXP2000T <small>(LAST REVISED AUGUST 2003)</small>

PAYEE'S FULL NAME (FIRST, MIDDLE INITIAL, LAST)	SCHOOL/DEPARTMENT	TELEPHONE NUMBER
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Use this form to report and request reimbursement for expenses incurred during business travel. All travel expenses must conform to the University's policy on business expenses. In the case of grants or contracts, Sponsor's regulations or contract terms must also be followed. For guidance, refer to the Business Expenses Policy and the Expense Reimbursement Policy of the University. For per diem amount applicable to foreign travel charged to grants or contracts, refer to the government web site (www.state.gov/travel).

INCLUSIVE DATES OF TRAVEL	BUSINESS PURPOSE OF TRAVEL
DEPARTURE:	
RETURN:	

EXPENSE DETAILS

DATE	HOTEL	AIR/BUS/RAIL	PERSONAL CAR*/TOLLS	CAR RENTAL	PARKING	CAR SERVICE/ TAXI	TELEPHONE/ FAX/INTERNET	SUBTOTAL
								\$
SUBTOTAL (GENERAL EXPENSES)								\$ (A)

MEALS DURING TRAVEL AND OTHER EXPENSES: Use the section below for meal expenses incurred during travel. Meal expenses not related to travel should be reported on Form EMP2000M.

DATE	BREAKFAST	LUNCH	DINNER	SUBTOTAL	OTHER (DESCRIPTION)	OTHER (AMOUNT)
				\$		\$
SUBTOTAL (MEALS)				\$ (B)	SUBTOTAL (OTHER EXPENSES INCURRED DURING TRAVEL)	\$ (C)

*See CDV web site (www.nyu.edu/cdv) for current mileage rate.

TOTAL OF TRAVEL EXPENSES (A + B + C)	➔	\$
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NEW YORK UNIVERSITY

MISSING/INADEQUATE DOCUMENTATION REPORT

Use this form when you are requesting reimbursement from the University for expenses that are not supported by original receipts or other documentation deemed appropriate by the Expense Reimbursement Policy of the University.

This form is not required for miscellaneous expenses under \$25. When expenses are for meals, however, receipts are required even when the amount is under \$25. Use this form when requesting reimbursement for meals with missing or inadequate documentation, even when amount is under \$25.

Attach completed form to your reimbursement request form, along with other documentation you are providing in lieu of original receipts/other appropriate documentation.

For guidance on reimbursement of expenses, refer to the Expense Reimbursement Policy of the University.

DATE

NAME	SCHOOL/DEPARTMENT/UNIT	TELEPHONE NUMBER
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DOCUMENTATION MISSING (Check one only. Use one form for each expense with missing or inadequate documentation.)		
<input type="checkbox"/> AIRLINE/RAIL TICKET	<input type="checkbox"/> GROUND TRANSPORTATION	<input type="checkbox"/> OTHER (SPECIFY): <hr/> <hr/>
<input type="checkbox"/> BUSINESS MEALS (TRAVEL)	<input type="checkbox"/> PARKING, TOLL, ETC.	
<input type="checkbox"/> BUSINESS MEALS (NONTRAVEL)	<input type="checkbox"/> CAR RENTAL AGREEMENT	

SUPPORTING DOCUMENTATION PROVIDED IN LIEU OF MISSING RECEIPT OR APPROPRIATE DOCUMENTATION:
<hr/> <hr/> <hr/> <hr/>

STATEMENT:
<p>I, the Payee, certify that the original receipt/s for the expense/s reported on the Expense Reimbursement Form and/or Expense Breakdown Sheet was/were lost and a copy could not be obtained from the vendor. I certify that these expenses for which I am seeking reimbursement from NYU will not be submitted for reimbursement to any other organization or agency. I also certify that the expenses do not include federal "unallowable costs" except as noted.</p>
<hr style="width: 30%; margin-left: auto;"/> <p>PAYEE SIGNATURE</p>



NEW YORK UNIVERSITY

PAYMENT TO INDIVIDUALS

(LAST REVISED APRIL 2004)

Form IND4000

For Accounts Payable Use Only

Use this form to arrange for payment to individuals with Social Security Number (or ITIN if non-resident aliens) who are not NYU employees or students, and to NYU employees or students for minor payments not related to employment.

PAYEE INFORMATION

1. RESIDENCY STATUS Is the Payee or beneficiary of this payment a U.S. Citizen or Permanent Resident? <input type="checkbox"/> YES <input type="checkbox"/> NO If NO , you must attach an Alien Information Collection Form and other required tax forms. Refer to the Manual on Payments Made to Nonresident Aliens for more information. This manual can be obtained from the Controller's Division Web site (www.nyu.edu/cdv). Note: If payment is to a nonresident whose country of origin has no tax treaty with the U.S., NYU will withhold applicable taxes from the amount.	For Accounts Payable Use Only		
	COUNTRY	COUNTRY CODE	INCOME CODE

2. TYPE OF PAYMENT (Check appropriate box and see instructions for types of payments that can be processed using this form. Most payments to NYU employees should be processed through Payroll.)

(a) Minor services with total payments (exclusive of reimbursement of incidental expenses) up to \$600.00 in calendar year

(b) Royalties

(c) Honorariums or awards (can include incidental expenses)

(d) Reimbursement to volunteer, prospective employee/student

(e) Professional Services (can include incidental expenses)

i. Total payments up to \$3,000.00 in calendar year

ii. Total payments over \$3,000.00 in calendar year (**If this box is marked, Form IND4000A must be completed and attached.**)

iii. Reimbursement for travel expenses (Travel must be in accordance with contract and only when **not** part of service fees. **If this box is marked, Form EXP2000T must be completed and attached.**)

3. PAYEE'S SOCIAL SECURITY NUMBER OR ITIN	For Accounts Payable Use Only
	VENDOR NUMBER:
4. PAYEE'S FULL NAME (FIRST, MIDDLE INITIAL, LAST)	
5. HOME ADDRESS (REQUIRED)	8. ENCLOSURE TO BE MAILED WITH CHECK <input type="checkbox"/> YES (Extra copy must be attached)
6. ALTERNATE MAILING ADDRESS (IF APPLICABLE)	9. HOLD FOR PICK-UP? <input type="checkbox"/> YES (For extraordinary circumstances only. Print name and telephone number.)
7. DEPARTMENT TO BE CHARGED	

EXPENSE/ACCOUNT DETAILS

10. INVOICE NUMBER OR DESCRIPTION (Up to 12 characters)	11. INVOICE DATE OR DEPT PROCESS DATE	12. AMOUNT	13. CHARTFIELD					For Accounts Payable Use Only			
			ACCOUNT	FUND	ORG/DEPT	PROGRAM	PROJECT	Tax Rate	Net Amount	1099/1042S	
		\$									
TOTAL AMOUNT		\$	14. TOTAL AMOUNT REQUESTED (IN WORDS)								

15. DESCRIBE FULLY THE NATURE OF THE PAYMENT (Description will not appear on the check)

16. SIGNATURES/APPROVALS: By my signature I certify that the information provided on this form, and on the Independent Contractor Questionnaire when applicable, is true and correct to the best of my knowledge, and that I have verified it.

CONTACT PERSON	EMAIL OF CONTACT PERSON	TEL. NUMBER	DATE
NAME OF APPROVER	SIGNATURE OF APPROVER	TEL. NUMBER	DATE