

Guide to Reimbursing non-affiliates for expenses incurred at Columbia University

Purpose of this Guide

This guide was developed to clearly outline the required documents to facilitate rapid reimbursements for outside speakers and other non-affiliates (people who do not work for Columbia).

Required Documentation

Non-affiliate must provide Columbia Business School with:

- **Completed Tax form** available on IRS website
- **Original receipts** for all expenses incurred in conjunction with visit to Columbia
- **Proof of Payment** to demonstrate that the non-affiliate paid for the expense.

Documents to Request from the Non-affiliate

In communicating to the visitor, preferably in advance of the visit, please request the following:

- **Completed tax form:**
 - W-9 for US Citizens <http://www.irs.gov/pub/irs-pdf/fw9.pdf>
 - W-8 for non-US citizens <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
Note: For non-US citizens request the person's immigration/visa status to determine whether or not they can be reimbursed at all. Check the visa type against the chart available at: <http://www.columbia.edu/cu/isso/faculty/paymentchart.html>. Confirm that there is a YES in the expense reimbursement column of the chart for the specified visa type.
 - Please sign and date form.
 - If your permanent address on the form is different from where you would like a check sent, please let us know.
- **Original receipts:** of all expenses (Hotel, Meals, Air, Taxi, Other), please retain photo-copies for yourself.
- **Proof of Payment:** Columbia requires that we document that expenses incurred were paid by the person receiving reimbursement. We can show this with any of the following:
 - Original receipt that shows "Cash Tendered"
 - Original receipt that shows "Paid"
 - Original receipt that shows a zero balance due
 - If payments were made by credit card, please include a photocopy of your credit card, blacking out all but your name and the last 4 digits of the card number. This must match the last 4 digits on the original receipts.
 - If expense was paid by check, please submit a photocopy of both sides of the cancelled check.
 - Copies of credit card statements should not be submitted unless there is no other way to document that the item was paid for.
 - If there are no matching digits on the original receipt, then copies of statements would be required. In this case, please black out all non-critical information.

How to Provide Proof of Payment

Proof of payment must demonstrate that payment was tendered and must identify the means by which payment was tendered by the non-affiliate. This information is usually included on the original receipt. Examples of this may include notation of:

- “Cash Tendered”
- “Paid”
- A zero balance due
- Debit/Credit card payment (Match the card type, last four digits of card, name and/or signature)
- If expense was paid by check, please submit a photocopy of both sides of the cancelled check.

If no proof of payment is available in this form, a debit or credit card statement may be provided. Please black out any private or unrelated information. Normally, copies of credit card statements should not be requested unless original receipts are missing.

Columbia Business School’s Internal Processing Procedures

1. **Remember:** Expense reimbursements to non-affiliates are subject to the same rules and limits as all business school reimbursement. Refer to policies at the following links for further clarification:
 - http://www4.gsb.columbia.edu/null?&exclusive=filemgr.download&file_id=722717
 - http://www4.gsb.columbia.edu/null?&exclusive=filemgr.download&file_id=7213179
 - http://finance.columbia.edu/procurement/ap/travel-business_expenses/travel/travel.html
2. Compile original receipts and proof of payment provided by non-affiliate for each expense.
3. Tape them to letter size paper for back up. You may use the Non-Employee Expense Worksheet available at <http://finance.columbia.edu/procurement/ap/worksheets.html> to itemize the expenses.
4. For each expense, document the business purpose of the expense, remembering that the central administration may not have access to the context you have. Business Purpose should explain “What did you do, Where did you do it, and Why is it Columbia’s Business”, if applicable attach flyer, agenda, etc. Examples include: Presented at divisional seminar, served on external review committee, candidate being recruited to faculty etc.
5. Complete a Check Request form (available in 217 Uris)

DRAFT TEXT TO SEND in ADVANCE

EXPENSE REIMBURSEMENTS at COLUMBIA BUSINESS SCHOOL

Dear Colleague:

Thank you for your help to Columbia Business School.

Below we have outlined the items we will need to be able to reimburse you for expenses you incur while traveling to Columbia.

If you have questions or concerns, please feel free to call or e-mail.

The University requires the following documentation in order to comply with IRS and internal control rules and policies:

- **Completed tax form:**
 - For US Citizens: **W-9** <http://www.irs.gov/pub/irs-pdf/fw9.pdf>
 - Please sign and date form.
 - If your permanent address on the form is different from where you would like a check sent, please let us know.
 - For Non-US citizens: **W-8** <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
 - **Note:** If you are not a US citizen, please advise us of your immigration/visa status as soon as possible in advance of your visit so we can confirm that we will be able to reimburse you.
- **Original receipts:** of all expenses (Hotel, Meals, Air, Taxi, Other), please retain photo-copies for yourself.
- **Proof of Payment:** Columbia requires that we document that each expense incurred was paid by the person receiving reimbursement. We can show this with any of the following:
 - Original receipt that shows "Cash Tendered"
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 - Original receipt that shows A zero balance due
 - If payments were made by credit card, please include a photocopy of your credit card, blacking out all but your name and the last 4 digits of the card number. This must match the last 4 digits on the original receipts.
 - If expense was paid by check, please submit a photocopy of both sides of the cancelled check.
 - Copies of credit or debit card statements do not need to be submitted unless there is no other way to document that the item was paid for by you.
 - If there are no matching digits on the original receipt, then copies of statements would be required. In this case, please black out all non-critical information.

Please submit all documentation outlined above to: