

INSTRUCTIONS

Late Submission Form

Required for travel reimbursement requests that are submitted more than 60 days after the travel Return Date.
Reimbursement requests submitted more than 60 days after the travel Return Date may be taxable ("60-day rule").

Recipient Name:		Is the Recipient an Employee?		Y/N	
School/Division:		Department Name:			
Department Contact Name:		Email/Phone:			
Reimbursement Submission Date:		eTravel Expense Form Number:		Reimbursement Amount:	

Please select one of the following options:

I acknowledge that my submission is late and understand that my reimbursement will be reported to the IRS.

I am requesting an exception to the 60-day rule for the following reason(s)*:

***Attach applicable documentation to this request.**

Recipient Signature	Date

If an exception is requested, the following signatures are also required:

Department Head or Designee Signature (required only if requesting an exception)	Dean/VP or Designee Signature (required only if requesting an exception)
Department Head or Designee Name (printed)	Dean/VP or Designee Name (printed)
Date	Date

<input type="checkbox"/> APPROVED or <input type="checkbox"/> DENIED		COMMENTS:
University Controller (required only if requesting an exception)		
Date		

By signing this form the University Controller is approving or denying the 60-day rule exception request only, not whether the expenses are appropriate, allowable, or reimbursable. The expenses must still be reviewed and approved through the eTravel approval process, as required by policy and procedure.

Email completed form to DL-AFPPException@umaryland.edu if requesting an exception.

Late Submission Form Instructions

Required for travel reimbursement requests that are submitted more than 60 days after the travel Return Date.
Reimbursement requests submitted more than 60 days after the travel Return Date may be taxable ("60-day rule").

The IRS requires expense reimbursement requests to be submitted within 60 days of the travel return date in order to be excluded from income. After 60 days the submission is considered late and requires one of the following actions:

1. The recipient agrees to taxable status.
 - a. Complete the Late Submission Form.
 - b. Sign the Form.
 - c. Attach the Form to the eTravel Expense Form in the eTravel System.

 2. The recipient requests an exception to the 60-day rule.
 - a. Complete the Late Submission Form.
 - b. Sign the Form.
 - c. Obtain the additional signatures: Department Head and Dean/VP (or designees).
 - d. Email the completed Form to: DL-AFPPEXception@umaryland.edu
 - e. After the Form is returned to the recipient:
 - i. If the 60-day exception request is approved, attach the approved Form to the eTravel Expense Form in the eTravel System and continue with the reimbursement request.
 - ii. If the 60-day exception request is denied, but the recipient agrees to proceed with the reimbursement request as a taxable transaction, attach the Form to the eTravel Expense Form in the eTravel System and continue with the reimbursement request.
 - iii. If the 60-day exception request is denied and the recipient decides not to proceed with the reimbursement request, withdraw the eTravel Expense Form in the eTravel System.

 3. The recipient does not want to proceed with the reimbursement request and withdraws the eTravel Expense Form in the eTravel System.
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[UMB Policy VIII-11.00\(A\) on Business Travel for UMB Employees and Nonemployees](#)

[UMB Procedure on Business Travel for UMB Employees](#)

[UMB Procedure on Business Travel for Nonemployees](#)

Questions? Contact Debbie Tatum: dtatum@umaryland.edu or 410-706-6527.