

Declaration of Internet Usage for Research Grants

Memorial University's reimbursement of research expenses is not to include any personal use portions. A monthly internet plan is beneficial to an ASM for research, however, it is recognized that this same connection may also be used for personal purposes. Under Canada Revenue Agency (CRA) guidelines any reimbursement of an expense that results in a personal benefit to an employee is considered a taxable benefit to that employee. It is the ASM's responsibility to determine the portion of their basic monthly service plan that relates to research. Memorial will only reimburse a portion of the basic cost as determined by the declaration below.

I declare that I require a monthly internet service plan to undertake research. The allocation between personal use and research is as follows:

1. Total expense (basic cost only) receipts attached

\$

a) _____% research

b) _____% personal usage

2. Reimbursement requested 1 x 1 a)

\$

3. Research Fund #: _____ Agency: _____

Please explain the research and development use:

Reimbursement requested by:

Name: _____ **Faculty/Department:** _____

Signature: _____ **Date:** _____

Reimbursement approved by:

Name: _____ **Faculty/Department:** _____

Signature: _____ **Date:** _____

The provisions of the monthly internet reimbursement for the research program are subject to the relevant provisions of the Income Tax Act and any interpretations made by CRA. It is the ASM's responsibility to declare the appropriate personal use of this reimbursement. The ASM accepts responsibility or any subsequent adverse judgement by CRA concerning the taxability of the reimbursed amount.