



**UCF Global
Employment and Taxation Unit**

FOREIGN SUPPLIERS GUIDE HANDBOOK



SCOPE AND AGENDA

What is a Non-Resident Alien (NRA)/Foreign Supplier	2
How UCF Global Classifies Foreign Suppliers	3
Which Supplier Requests Should be Submitted to UCF Global	3
Business Process/Process Flow	4
UCF Global's Foreign Supplier Forms	5
How to Complete Forms C & D	6
W-8BEN & W-8BENE	
Tax Assessments & How UCF Global Completes Them	19
Common Restriction & Limitations	19
Supplier Scenarios	22

UCF Global's Definition of a Foreign Supplier

- Any non-U.S. citizen who will be paid or reimbursed by a UCF college, school, or department (outside of payroll/wages).
- Permanent Residents (Green Card Holders) are not considered U.S. citizens
- A valid social security number should not be used to determine a supplier's U.S. Citizenship due to tax implications

UCF GLOBAL'S FOREIGN SUPPLIER CLASSIFICATIONS



Affiliated with UCF

- Employees: Non-U.S. Citizens
- Students: Non-U.S. Citizens
- UCF Student-Employees: Non-U.S. Citizens

Not Affiliated with UCF

- Visitors, Lecturers, Scholars, Consultants, Independent Contractors, Researchers, Non-UCF Students, Etc.: Non-U.S. Citizens
- Companies/Entities: Non-U.S. Company

WHICH SUPPLIER REQUESTS SHOULD BE SUBMITTED TO UCF GLOBAL?

UCF Global Needs to Review:

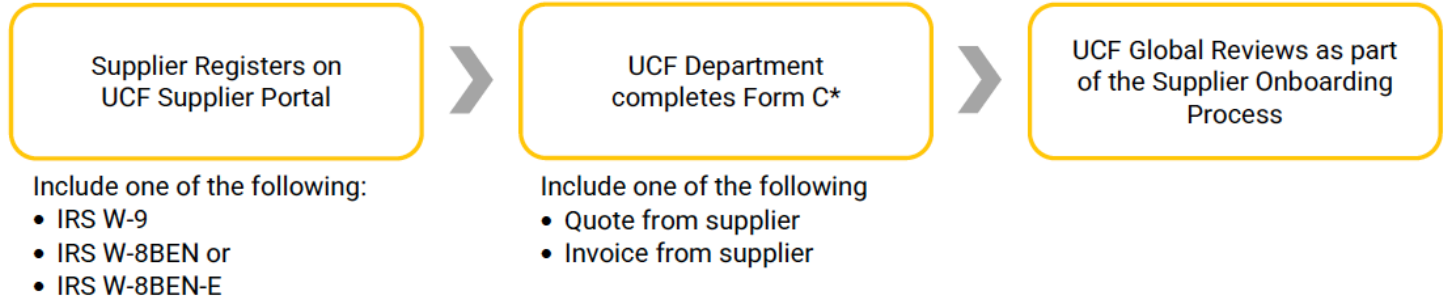
- Supplier setup/reactivation for **all foreign individuals** who will be reimbursed/paid by UCF such as: students, student-employees, contractors, visitors, etc.
- Supplier setup/reactivation for **all foreign companies/entities** that are providing services or software to UCF such as: software, technical support, training, installation.
- All payments/reimbursements made to (or on behalf of) foreign individuals or companies/entities such as: travel, stipends, honoraria, royalties, fees, etc.

UCF Global Does Not Review:

- Payments to non-student foreign employees (works at UCF only)
- Supplier setup or payments for foreign companies/entities that are only selling products or merchandise without services

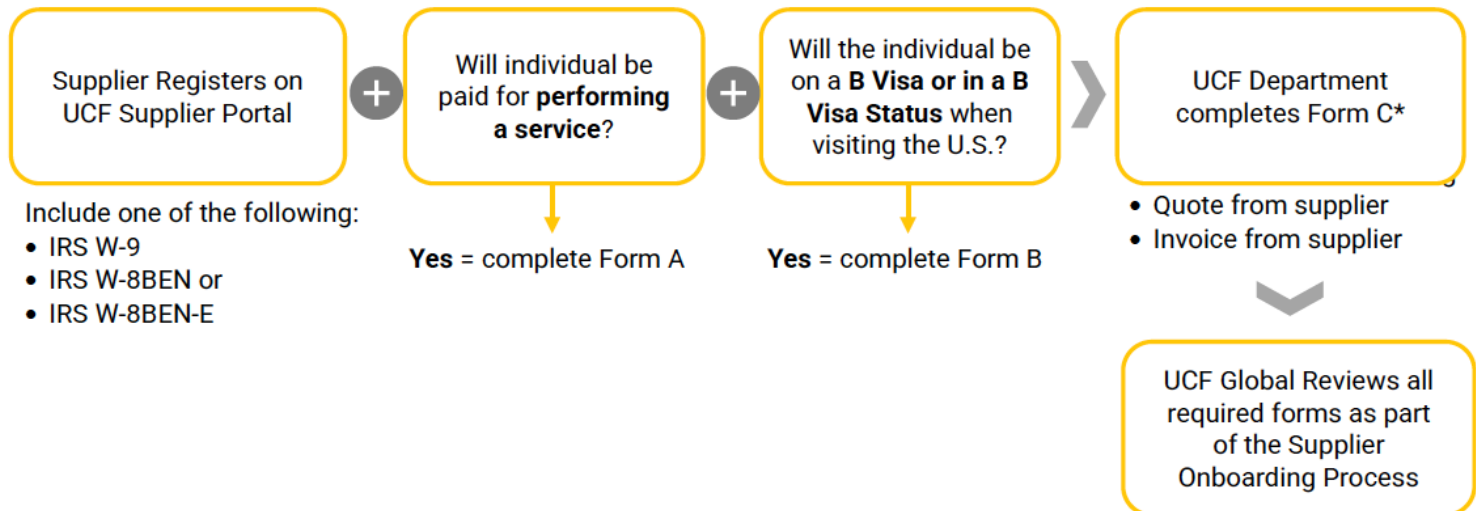
NEW SUPPLIER REQUESTS FROM FOREIGN COMPANIES

Process for completion typically takes three-five business days; failure to provide appropriate information can cause delays.



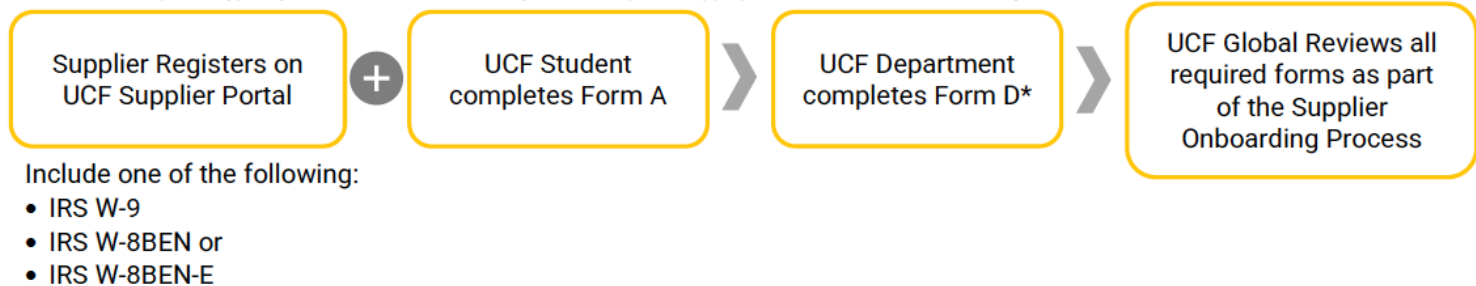
NEW SUPPLIER REQUESTS FROM VISITORS AND NON-UCF STUDENTS

Process for completion typically takes three-five business days; failure to provide appropriate information can cause delays.



NEW SUPPLIER REQUESTS FROM UCF STUDENTS

Process for completion typically takes three-five business days; failure to provide appropriate information can cause delays.



UCF GLOBAL'S FOREIGN SUPPLIER FORMS

Departments and suppliers will be required to complete and submit various forms to UCF Global:

Department Forms

- UCF Global's FORM C: For non-UCF students
- UCF Global's FORM D: For UCF students

Supplier Forms

- UCF Global's Form A:
 - For suppliers' visa history and substantial presence test. Generally used to determine alien tax status and required when payment is deemed taxable.
- UCF Global's Form B:
 - For suppliers' B visa history and the 9/5/6 Rule
- IRS W-8BEN:
 - For foreign individuals and treaty exemptions, when applicable
- IRS W-8EXP:
 - For foreign governments or non-profits
- IRS W-8ECI:
 - For foreign companies with a U.S. establishment
- IRS W-9:
 - For resident aliens or U.S. citizens
- IRS Form 8233:
 - For an individual's treaty exemption. Typically generated by UCF Global.
- IRS W-8BEN-E:
 - For foreign companies/entities and treaty exemptions, when applicable.

Supplier Documents

- Passport
- Permanent Residency Card/Green Card
- VISA
- I-20/DS-2019/I797A
- Visa Entry Stamp or I-94
- Invoice, Quote and/or contract/Agreement



FOREIGN SUPPLIER INFORMATION

Check here if this is a blanket activity/request
(cannot exceed more than one year)

Please complete this form for all Foreign National Suppliers who are non-UCF employees and non-UCF students. All applicable questions below must be answered. All information requested will allow for a timely and accurate withholding analysis by UCF Global's Employment and Taxation Unit.

Supplier/Traveler Name:

Department:

Company Name:

Dept Contact:

Supplier Email:

Dept Phone:

Supplier Phone:

Dates of Activity: to

Foreign Address:

Visa/Waiver Type:

Est Amount:

Foreign Country:

Business purpose of the expense, such as interview, lecturing, consulting, research etc.

Is the payee a permanent resident of the U.S. (green card holder)?

☐ Yes☐ No

- If yes, skip the remaining questions, sign and date the form, and submit them to UCF Global with copy of payee's permanent resident card (both front & back).
- If no, please proceed with the questions and instructions below.

Will payment be processed via Supplier Invoice?

☐ Yes☐ No

Will reimbursement be made with a UCF credit card?

☐ Yes☐ No

Grants Only: Did the funds for the payment originate from a foreign source:

☐ Yes☐ No

FOR NON-U.S. CITIZENS OR NON-U.S. ENTITIES (FOREIGN CORPORATIONS):

	Yes	No	N/A
1. Will the supplier have either an H1-B, B1, B2, WB, WT, TN, F1, or J1 Visa to be eligible to receive payment for activities performed in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Will the payment be exclusively for travel or lodging reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Will the payment be exclusively for travel or lodging reimbursement for a job interview at UCF?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Will payment be for royalties or licensing agreements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Will the payment be for an Honorarium? (9/5/6 rules apply & verification)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Will the supplier be physically in the U.S. for less than 31 days during the entire current calendar year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the activity being performed entirely outside the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is the contract with a Foreign National entity such as a corporation, instead of an individual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Will the individual supplier be applying a treaty from their country of residence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Does the individual supplier have a U.S. Social Security Number (SSN) or Individual Tax Identification Number (ITIN)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Will the individual who will be performing the activity be someone other than the individual receiving the payment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Will the individual who will be performing the activity be someone other than who the agreement or contract is with?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



FOR NON-U.S. ENTITIES (FOREIGN CORPORATIONS):

Yes No N/A

1. Will the entity be applying a treaty from its country of residence?
Must list Foreign Tax Identification Number (TIN) or U.S. EIN on W-8BEN-E.
2. Does the entity have a U.S. Employer Identification Number (EIN)?
3. Does the entity have a permanent establishment in the U.S. where income is generated?
4. Does the entity have any other individuals that could be chosen to perform the exact service you require of this supplier?

DEPARTMENT ACKNOWLEDGEMENT:

NOTE: Payments to Non-Resident Aliens may be subject to a 30% or 14% tax withholding in accordance with IRS regulations.

Signature: _____

Date: _____

Name: _____

FOR UCF GLOBAL STAFF ONLY

Completed form received from: _____ Date: _____

Reviewed by: _____

UCF Credit Card Approved for Activity: Yes No

Tax Analysis: _____



This form should be completed by a UCF department representative requesting payment or reimbursement for a UCF Foreign National Student or UCF Foreign National Student Employee. All applicable questions below must be answered before a supplier request is approved. The information requested will allow for a timely and accurate tax withholding analysis by UCF Global.

Payee Name: _____ UCF ID: _____
Payee Phone: _____ Payee Email: _____
Dates of Activity: _____ to _____ UCF Department: _____
U.S. Visa Type During Activity: _____ UCF Dept Contact: _____
Est Amount: _____ UCF Dept Phone: _____

Is the individual a UCF student? ☐ Yes ☐ No
Is the payment for group travel? ☐ Yes ☐ No Name of group leader: _____
Will reimbursement be made with a UCF credit card? ☐ Yes ☐ No
Business purpose of the expense, such as interview, lecturing, consulting, research etc.
Brief description of expenses incurred, such as hotel, meals, etc.
Is the payee a permanent resident of the U.S. (green card holder)? ☐ Yes ☐ No

- If yes, skip the remaining questions, sign and date the form, and submit them to UCF Global with copy of payee's permanent resident card (both front & back).
- If no, please proceed with the questions and instructions below.

Grants Only: Did the funds for the payment originate from a foreign source: ☐ Yes ☐ No

FOR NON-U.S. CITIZENS AND NON-RESIDENTS ONLY

UCF STUDENT EMPLOYEES, if applicable

	Yes	No	N/A
1. Is the student a UCF employee (GRA, GTA, GA, or OPS)? <i>If yes, answer a, b, & c below</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. How does this expense relate to the individual's employment duties and requirements?			
b. If the student employee is attending or presenting at a conference, did their employment supervisor require that they attend this conference to aid in their employment duties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. If the student employee is not attending a conference, will the activity be related to their employment duties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is the reimbursement or payment exclusively for travel expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the payment for activities being performed entirely outside of the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is the purpose of the students' expenses for personal reasons, such as flight home?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



UCF NON-STUDENT EMPLOYEES, if applicable

	Yes	No	N/A
1. If unemployed, is the student providing a service to the department (e.g., conducting surveys)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If yes, how does this expense relate to the service the individual is providing to the department*?			
<div></div>			
<i>If the expense is not justifiable for IRS audit purposes, the UCF sponsoring department will be responsible for any tax liability.</i>			
2. Is the student attending a conference to present material?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the student attending a conference only to observe (not presenting material)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If the student is attending or presenting at a conference, did their program advisor, PI, or course professor suggest they attend this conference to aid in their studies and coursework as a student?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. If the student is not attending a conference, will the activity be related to a class or dissertation assignment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is the reimbursement or payment exclusively for travel expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the payment for activities being performed entirely outside of the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is the purpose of the students' expenses for personal reasons, such as flight home?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DEPARTMENT ACKNOWLEDGEMENT:

NOTE: Payments to Non-Resident Aliens may be subject to a 30% or 14% tax withholding in accordance with IRS regulations.

Signature: _____

Date: _____

Name: _____

FOR UCF GLOBAL STAFF ONLY

Completed form received from: _____ Date: _____

Reviewed by: _____

UCF Credit Card Approved for Activity: ☐ Yes ☐ No

Tax Analysis: _____

Form **W-8BEN**

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

► For use by individuals. Entities must use Form W-8BEN-E.

► Go to www.irs.gov/FormW8BEN for instructions and the latest information.

► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-8IMY

Instead, use Form:**Note:** If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.**Part I Identification of Beneficial Owner (see instructions)**

1 Name of individual who is the beneficial owner	2 Country of citizenship
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country
4 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

- 9** I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
- 10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____
- Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.****Sign Here**☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 10-2021)

Form **W-8BEN-E**

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
 ► Go to www.irs.gov/FormW8BEN for instructions and the latest information.
 ► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:**Part I Identification of Beneficial Owner****1** Name of organization that is the beneficial owner**2** Country of incorporation or organization**3** Name of disregarded entity receiving the payment (if applicable, see instructions)**4** Chapter 3 Status (entity type) (Must check one box only):☐ Simple trust☐ Tax-exempt organization☐ Corporation☐ Complex trust☐ Partnership☐ Central Bank of Issue☐ Private foundation☐ Estate☐ Foreign Government - Controlled Entity☐ Grantor trust☐ Disregarded entity☐ International organization☐ Foreign Government - Integral PartIf you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).☐ Nonreporting IGA FFI. Complete Part XII.☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.☐ Participating FFI.☐ International organization. Complete Part XIV.☐ Reporting Model 1 FFI.☐ Exempt retirement plans. Complete Part XV.☐ Reporting Model 2 FFI.☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.☐ Territory financial institution. Complete Part XVII.☐ Excepted nonfinancial group entity. Complete Part XVIII.☐ Sponsored FFI. Complete Part IV.☐ Excepted nonfinancial start-up company. Complete Part XIX.☐ Certified deemed-compliant nonregistering local bank. Complete Part V.☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.☐ 501(c) organization. Complete Part XXI.☐ Nonprofit organization. Complete Part XXII.☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.☐ Excepted territory NFFE. Complete Part XXIV.☐ Active NFFE. Complete Part XXV.☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.☐ Passive NFFE. Complete Part XXVI.☐ Excepted inter-affiliate FFI. Complete Part XXVII.☐ Owner-documented FFI. Complete Part X.☐ Direct reporting NFFE.☐ Sponsored direct reporting NFFE. Complete Part XXVIII.☐ Restricted distributor. Complete Part XI.☐ Account that is not a financial account.**6** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

Form **W-8BEN-E** (Rev. 10-2021)

Part I Identification of Beneficial Owner *(continued)***8** U.S. taxpayer identification number (TIN), if required _____**9a** GIIN _____**b** Foreign TIN _____**c** Check if FTIN not legally required. ☐**10** Reference number(s) (see instructions) _____**Note:** Please complete remainder of the form including signing the form in Part XXX.**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment☐ Branch treated as nonparticipating FFI.☐ Reporting Model 1 FFI.☐ U.S. Branch.☐ Participating FFI.☐ Reporting Model 2 FFI.**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address). _____

City or town, state or province. Include postal code where appropriate. _____

Country _____

13 GIIN (if any) _____**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)**14** I certify that (check all that apply):**a** ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.**b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):☐ Government☐ Company that meets the ownership and base erosion test☐ Tax-exempt pension trust or pension fund☐ Company that meets the derivative benefits test☐ Other tax-exempt organization☐ Company with an item of income that meets active trade or business test☐ Publicly traded corporation☐ Favorable discretionary determination by the U.S. competent authority received☐ Subsidiary of a publicly traded corporation☐ No LOB article in treaty☐ Other (specify Article and paragraph): _____**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).**15** **Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph _____

of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part IV Sponsored FFI**16** Name of sponsoring entity: _____**17** **Check whichever box applies.**☐ I certify that the entity identified in Part I:

• Is an investment entity;

• Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**

• Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

• Is a controlled foreign corporation as defined in section 957(a);

• Is not a QI, WP, or WT;

• Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**

• Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part V Certified Deemed-Compliant Nonregistering Local Bank

18 ☐ I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts

19 ☐ I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20 Name of sponsoring entity: _____

21 ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity

22 ☐ I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts

23 ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

Part X Owner-Documented FFI

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

Part X Owner-Documented FFI (continued)**Check box 24b or 24c, whichever applies.**

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
 - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

- d** ☐ I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

Part XI Restricted Distributor

- 25a** ☐ (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
 - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
 - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
 - Does not solicit customers outside its country of incorporation or organization;
 - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
 - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
 - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XII Nonreporting IGA FFI

- 26 ☐ I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
 - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____ . The trustee is: ☐ U.S. ☐ Foreign

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

- 27 ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XIV International Organization

Check box 28a or 28b, whichever applies.

- 28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b ☐ I certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
 - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
 - The benefit of the entity's income does not inure to any private person; **and**
 - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, whichever applies.

- 29a ☐ I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
 - Is operated principally to administer or provide pension or retirement benefits; **and**
 - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b ☐ I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - No single beneficiary has a right to more than 5% of the FFI's assets;
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
 - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
 - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
 - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c ☐ I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - Has fewer than 50 participants;
 - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
 - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

Part XV Exempt Retirement Plans *(continued)*

- d** ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e** ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f** ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

- 30** ☐ I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
 - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII Territory Financial Institution

- 31** ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

Part XVIII Excepted Nonfinancial Group Entity

- 32** ☐ I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIX Excepted Nonfinancial Start-Up Company

- 33** ☐ I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
 - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34** ☐ I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;
 - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

Part XXI 501(c) Organization

35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Nonprofit Organization

36 ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
- The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE

38 ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business;
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

- b ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Part XXVII Excepted Inter-Affiliate FFI

- 41** ☐ I certify that the entity identified in Part I:
- Is a member of an expanded affiliated group;
 - Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
 - Does not make withholdable payments to any person other than to members of its expanded affiliated group;
 - Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
 - Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

- 42** Name of sponsoring entity: _____
- 43** ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:


- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☐ **I certify that I have the capacity to sign for the entity identified on line 1 of this form.**

Sign Here

 _____ _____ _____
Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

UCF GLOBAL'S NRA TAX PROCESS

As laid out in the process flow:

1. UCF Global completes a preliminary non-resident alien (NRA) tax review/assessment for each supplier upon receiving a completed Form C or D from the requesting department
2. UCF Global documents NRA tax notes on the approved Form C or D and returns it to the department to attach to their supplier invoice
3. A final NRA tax assessment is completed when UCF Global receives the supplier invoice request through their Workday task
 - Generally, any payments made to NRAs for fees, honoraria, or performance of service will be taxed at 30%, unless a treaty applies and is claimed on an appropriate tax form
 - Generally, any payments to student NRAs for non-service grants such as travel for education will be taxed at 14%, unless a treaty applies and is claimed on an appropriate tax form
 - Generally, any payment for travel related to services or employment is excluded from NRA taxation
 - Treaties are only applicable with a valid SSN or EIN from the supplier
 - Gross-up payments are allowable and may be required for PCard purchases

RESTRICTIONS AND LIMITATIONS

Departments should be aware of many common restrictions that may affect a foreign supplier's proposed activity, payment or reimbursement:

- 9/5/6 Rule: Suppliers on B-Visas or from visa waiver countries are limited to 9 days of services at 5 institutions within a 6 month period including expense reimbursements
- B Visa holders are not permitted to work in the U.S.
- H-1B Visa holders are not allowed to perform services independent of their H-1B approved employer
- J-1 Visa holders should have UCF listed as a worksite on their DS-2019, or a letter will be required from the visa holder's sponsor (ARO)
- A valid Social Security Number should not be used to determine a supplier's U.S. citizenship due to tax implications
- Please refer to UCF Global's foreign travel and supplier guidelines

Type of Foreign Supplier	Payment Category	UGBL Review Needed	FORMS Needed	NRA Tax Withholding	Tax Exempt/Exclusion
Employees: Non-U.S. Citizen	Any & all UCF activity	NO	N/A	N/A	N/A
	Purchase of non-service items such as products or merchandise	NO	N/A	N/A	N/A
	*PCARD PURCHASES For products, merchandise, or without services	NO	N/A	N/A	N/A
UCF Students: Non-U.S. Citizen	TRAVEL for EDUCATION Any travel activity including lodging, air fare, meals, per diem, etc.	YES	FORM D (From Department) W-8BEN (From Student) PASSPORT VISA/I-94 I-20/DS-2019 (If applicable) FORM A (When needed) W9 (When needed)	TAXABLE @ 14% (F-1/J-1 Students) TAXABLE @ 30% (All other NRA Students)	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded
	NON-SERVICE PAYMENTS For payments such as stipends	YES	SAME AS ABOVE	TAXABLE @ 14% (F-1/J-1 Students) TAXABLE @ 30% (All other NRA Students)	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded Reduced to 14% related to education/research
	PERSONAL SERVICES Any payment for work or services outside of payroll	YES	SAME AS ABOVE	TAXABLE @ 30%	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded
	TRAVEL for WORK Any travel activity including lodging, air fare, meals, per diem, etc.	YES	SAME AS ABOVE	NOT TAXABLE	
	*PCARD PURCHASES	YES	SAME AS ABOVE	SAME AS ABOVE *Gross up may be required	
UCF Student-Employees: Non-U.S. Citizen	TRAVEL for EDUCATION Any travel activity including lodging, air fare, meals, per diem, etc.	YES	FORM D (From Department) W-8BEN (From Student) PASSPORT VISA/I-94 I-20/DS-2019 (If applicable) FORM A (When needed) W9 (When needed)	TAXABLE @ 14% (F-1/J-1 Students) TAXABLE @ 30% (All other NRA Students)	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded
	NON-SERVICE PAYMENTS For payments such as stipends	YES	SAME AS ABOVE	TAXABLE @ 14% (F-1/J-1 Students) TAXABLE @ 30% (All other NRA Students)	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded Reduced to 14% related to education/research
	PERSONAL SERVICES Any payment for work or services outside of payroll	YES	SAME AS ABOVE	TAXABLE @ 30%	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded
	TRAVEL for WORK Any travel activity including lodging, air fare, meals, per diem, etc.	YES	SAME AS ABOVE	NOT TAXABLE	
	*PCARD PURCHASES	YES	SAME AS ABOVE	SAME AS ABOVE *Gross up may be required	

Type of Foreign Supplier	Payment Category	UGBL Review Needed	FORMS Needed	NRA Tax Withholding	Tax Exempt/Exclusion
Visitors, Lectures, Scholars, Researchers, Non-UCF Students, Etc.: Non-U.S. Citizen	PERSONAL SERVICES Honoraria payment, speaking fees, consulting fees, etc.	YES	FORM C (From Department) W-8BEN (From Supplier) PASSPORT VISA/I-94 Visa Entry Stamp I-20/DS-2019 (If Applicable) FORM A (When Needed) Form B (When Needed)	TAXABLE @ 30%	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded
	TRAVEL for WORK Any travel activity including lodging, air fare, meals, per diem, etc.	YES	SAME AS ABOVE	NOT TAXABLE	
	NON-SERVICE PAYMENTS For payments such as stipends	YES	SAME AS ABOVE	TAXABLE @ 14% (J-1 Researchers) TAXABLE @ 30% (All other NRAs)	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded Reduced to 14% related to education/research
	TRAVEL without SERVICES Any travel activity including lodging, air fare, meals, per diem, etc.	YES	SAME AS ABOVE	TAXABLE @ 14% (J-1 Researchers) TAXABLE @ 30% (All other NRAs)	Exempt by treaty with SSN Foreign source excluded Outside U.S. excluded Reduced to 14% related to education/research
	*PCARD PURCHASES	YES	SAME AS ABOVE	SAME AS ABOVE *Gross up may be required	
Entities/Companies: Non-U.S.	SERVICES Purchase of any service such as product support, training, hotel accommodations, speakers, performers, etc.	YES	FORM C (From Department) W-8BEN-E (From Company) Invoice, Quote, or Work Order (On Company Letterhead)	TAXABLE @ 30%	Exempt by treaty with EIN Foreign source excluded Outside U.S. excluded
	SOFTWARE Purchase of any software	YES	SAME AS ABOVE + Licensing Agreement	TAXABLE @ 30%	Reduced rate or Exempt by treaty with EIN Foreign source excluded Outside U.S. excluded
	*PCARD PURCHASES such as software, hotel accommodations, etc. (Do not include non-service items such as merchandise and products)	YES	SAME AS ABOVE	SAME AS ABOVE *Gross up may be required	

SUPPLIER SCENARIOS

1. Foreign National expert invited to speak, lecture, or consult at the university for an honorarium

- Generally, the foreign supplier should enter the U.S. under a B1/B2 or Waiver Visa or short-term J-1 visa (sponsored by UCF).
 - o When the activity is for **less than 9 days**, a B-1/B-2 or Waiver Visa is recommended.
 - o When the activity is for **more than 9 days**, the short-term J-1 visa is recommended.
 - o Associated travel expenses are reimbursable for activity within the 9 days.
- The honorarium amount will be taxable at 30% unless the foreign supplier is claiming an applicable tax treaty from his/her home country; if so, then an SSN or ITIN will be needed along with a completed/signed IRS Form 8233 and a treaty letter which will be generated by UCF Global once the individual has submitted UCF Global's Form A and a substantial presence test has been ran.
- UCF Global will need the following documents before the activity takes place:
 - o IRS Form W-8BEN
 - o UCF Global's Form C (to be completed by the requesting UCF Department)
 - o UCF Global's Form B
 - o UCF Global's Form A, listing all entries/exits and any immigration status changes made within the U.S.
 - o Copy of the visitor's passport
 - o Copy of the visitor's intended visa when entering the U.S. (does not apply if intending to enter under Waiver Visa)
 - o I-94 (to be provided once the visitor has entered the U.S. for the intended activity)

2. Foreign National researcher invited to perform paid research services for the benefit of the university

- Generally, the foreign supplier should enter the U.S. under a short-term J -1 visa (sponsored by UCF).
 - o When the activity is for **more than 9 days** but less than 6 months, the short-term J - 1 visa is recommended.
 - o A supplier payment must meet HR department's qualification for independent contractor status versus employee (independent contractor status is not recommended for UCF sponsored J-1 professionals; it may conflict with immigration regulation).
 - o Associated travel expenses are reimbursable for activity.
- The honorarium or salary amount will be taxable at 30% unless the foreign supplier is claiming an applicable tax treaty from his/her home country; if so, then an SSN or ITIN will be needed along with a completed IRS Form 8233 and a treaty letter which will be generated by UCF Global once the individual has completed and submitted UCF Global's Form A and a substantial presence test has been ran.

- UCF Global will need the following documents before the activity takes place:
 - o IRS Form W-8BEN
 - o UCF Global's Form C (to be completed by the requesting UCF Department)
 - o UCF Global's Form B
 - o UCF Global's Form A, listing all entries/exits and any immigration status changes made within the U.S.
 - o Copy of the visitor's passport
 - o Copy of the visitor's intended visa when entering the U.S. (does not apply if intending to enter under Waiver Visa)
 - o I-94 (to be provided once the visitor has entered the U.S. for the intended activity)

3. Foreign National individual is reimbursed travel and incidental expenses associated with a candidacy for employment at the UCF

- Generally, a foreign national candidate traveling from abroad for a job interview may come under a B-1/B-2 Visa or Waiver Visa, but the candidate must return home where he should obtain the proper work visa if offered U.S. employment.
- The reimbursement is non-taxable if it meets the IRS Interview Rules and the Away-From-Home Rules; if not, a 30% tax withholding may be applicable.
- UCF Global will need the following documents before the activity takes place:
 - o IRS Form W-8BEN
 - o UCF Global's Form C (to be completed by the requesting UCF Department)
 - o Copy of the visitor's passport
 - o Copy of the visitor's visa

4. Foreign National supplier perform services for UCF entirely outside of the U.S.

- Generally, a verification of the supplier's residency status is needed, which includes items such as a passport.
- Under IRS regulations, the payment is non-taxable since the income is deemed foreign-sourced.
 - o The invoice must include a service location statement which identifies the service and where the service(s) were completed (Example: Consulting services were conducted in Germany)
- UCF Global will need the following documents before the activity takes place:
 - o IRS Form W-8BEN
 - o UCF Global's Form C (to be completed by the requesting UCF Department)
 - o Copy of the visitor's passport or country issued identification card

Note: The list of proposed activities contains only a limited amount of examples. Please e-mail the UCF Global Employment & Taxation Unit for updated requirements on supplier activities at supplierrequest@ucf.edu