



**UCF Global
Employment and Taxation Unit**

FOREIGN VENDORS GUIDE HANDBOOK



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UCF Global's Definition of a Foreign Vendor

- 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 vendor's U.S. Citizenship due to tax implications

UCF GLOBAL'S FOREIGN VENDOR 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

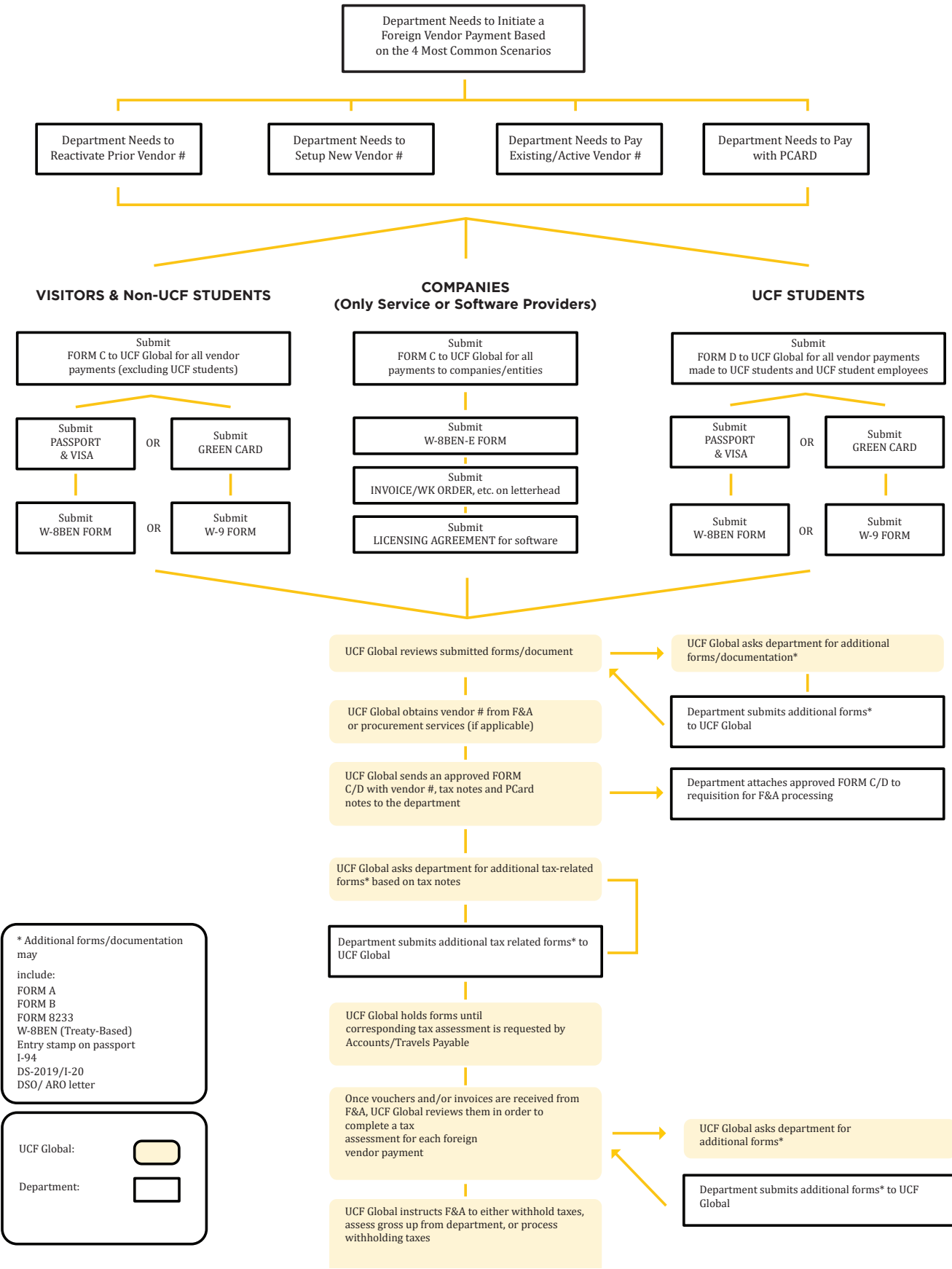
WHICH VENDOR REQUESTS SHOULD BE SUBMITTED TO UCF GLOBAL?

UCF Global Needs to Review:

- Vendor setup/reactivation for **all foreign individuals** who will be reimbursed/paid by UCF such as: students, student-employees, contractors, visitors, etc.
- Vendor 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)
- Vendor setup or payments for foreign companies/entities that are only selling products or merchandise without services



UCF GLOBAL'S FOREIGN VENDOR FORMS

Departments and vendors 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

Vendor Forms

- UCF Global's Form A:
 - For vendors' 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 vendors' 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.

Vendor 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 Vendor Information:

Check here if this is a blanket activity/request

Please complete this form for all Foreign National Vendors who are non-UCF employees and non-students. All applicable questions below must be answered. The form should be completed before a vendor number can be created. All information requested will allow for a timely and accurate withholding analysis by UCF Global's Employment and Taxation Unit. Note: The vendor may have to complete a separate Foreign National form that will be e-mailed directly to the vendor after UCF Global's review of the information below.

Vendor/Traveler Name: _____ Department: _____
Co. Name if Applies: _____ Dept. Contact: _____
Vendor E-mail Address: _____ Dept. Phone: _____
Vendor Phone: _____ Date(s) of Activity: _____
Foreign Address: _____ Visa/Waiver Type for Activity Dates: _____
Foreign City & State: _____ Est. Amount: _____
Vendor 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, please skip the remaining questions, sign and date form, and submit form to UCF Global with copy of payee's permanent resident card. If no, please proceed with the questions and instructions below.

Will payment be processed via Invoice Transmittal? Yes No If yes, please list UCF traveler _____

Will reimbursement be done with a PCARD? Yes No

Did the funds for the payment originate from a foreign source (grants only)? Yes No

ONLY FOR NON-U.S. CITIZENS: CHECK ALL THAT APPLY & SIGN FORM BEFORE FORWARDING

Table with 3 columns: Question, Yes, No, N/A. Contains 6 questions regarding vendor eligibility and payment details.



- 7. **Is the activity being performed entirely outside the U.S.?** Yes No N/A
If you answered Yes to both questions 6 and 7, please stop here, sign this form, and forward it to UCF Global.
- 8. **Is the contract with a Foreign National entity such as a corporation, instead of an individual?** Yes No N/A
If you answered Yes to question 8 above, please answer only these remaining questions 13, 14, 15 and 16.
- 9. **Will the individual vendor be applying a treaty from his or her country of residence?** Yes No N/A
- 10. **Does the individual vendor have a U.S. Social Security Number (SSN) or Individual Tax Identification Number (ITIN)?** Yes No N/A
If you answered No to either question 9 or 10 above, generally UCF will have to apply a 30% withholding amount to all payments in accordance with IRS regulations.
- 11. **Will the individual who will be performing the activity be someone other than the individual receiving the payment?** Yes No N/A
- 12. **Will the individual who will be performing the activity be someone other than who the agreement or contact is with?** Yes No N/A

ONLY FOR NON-U.S. ENTITIES (FOREIGN CORPORATIONS): CHECK ALL THAT APPLY

- | | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 13. Will the entity vendor be applying a treaty from its country of residence? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Does the entity vendor have a U.S. Employer Identification Number (EIN)?
If you answered <u>No</u> to either question 13 or 14 above, generally UCF will have to apply a 30% withholding amount to all payments in accordance with IRS regulations. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Does the entity vendor have a permanent establishment in the U.S. where income is generated? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Does the entity have any other individuals that could be chosen to perform the exact service you are requiring of this vendor? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Dept. Rep Name: _____ Date: _____

Signature: _____

FOR UCF GLOBAL STAFF ONLY

Completed Form Received From: _____ Date: _____

Reviewed by: _____ Date: _____

Vendor No: _____ PID No: _____

PCard Approved for Activity Yes No



This form is to be completed by a 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 number can be created and/or UCF Global can approve the form. The information requested will allow for a timely and accurate tax withholding analysis by UCF Global.

Payee Name: _____ UCF ID: _____
Payee Phone: _____ Payee E-mail: _____
Date(s) of Activity: _____ UCF Department: _____
U.S Visa Type During Activity _____ UCF Dept. Phone: _____
Estimated Amount: _____ UCF Dept. Contact _____
Is the individual a UCF student? Yes No Will payment be done with a PCARD? Yes No
Business purpose for expense(s) (e.g research, presenting at conference, etc.) _____
Include a brief description of incurred expenses (e.g. hotel, meals, etc.) _____
Is the payee a permanent resident of the U.S. (Green Card holder)? Yes No
If yes, please skip the remaining questions, sign and date the form, then submit to UCF Global with copy of payee's permanent resident card and completed W-9. If no, please proceed with the questions and the instructions below.
Did the funds for the payment originate from a foreign source (grants only)? Yes No
Is the payment for group travel? Yes No Name of group leader (if applicable): _____

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

check all that apply and use 'N/A' when appropriate.

UCF Student Employees (if applicable)

Yes No N/A

1. Is the student a UCF employee (such as a GRA, GTA, GA or an OPS)?

Yes No N/A radio buttons

if the answer to question 1 is 'yes', please also answer questions 1A, 1B and 1C. If the answer is 'no' or 'N/A', skip questions and continue to question 2.

1A. How does this expense relate to the individual's employment duties and requirements?

if the expense is not justifiable for IRS audit purposes, the UCF sponsoring department will be responsible for any tax liability.

1B. 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?

Yes No N/A radio buttons

1C. If the student employee is not attending a conference, will the activity be related to their employment duties?

Yes No N/A radio buttons

UCF Non-Employee Students (if applicable)

2. If unemployed, is the student providing a service to the department (e.g. conducting surveys)?

Yes No N/A radio buttons

if the answer to question 2 is 'yes', please also answer question 2A. If the answer is 'no' or 'N/A', skip question 2A and continue to question 3.

2A. How does this expense relate to the service the individual is providing to the department?

if the expense is not justifiable for IRS audit purposes, the UCF sponsoring department will be responsible for any tax liability.



- | | Yes | No | N/A |
|--|-----------------------|-----------------------|-----------------------|
| 3. Is the student attending a conference to present material? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 4. Is the student attending a conference only to observe (not presenting material)? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 5. 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="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 6. If the student is not attending a conference, will the activity be related to a class or dissertation assignment? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

All UCF Students

- | | | | |
|--|-----------------------|-----------------------|-----------------------|
| 7. Is the reimbursement or payment exclusively for travel expenses? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 8. Is the payment for activities being performed entirely outside of the U.S.? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 9. Is the purpose of the student's expenses for personal reasons, such as a flight home? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Please **sign the form** and forward to UCF Global at VendorRequest@ucf.edu.

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

Department Representative Name: _____ Date: _____

Signature: _____

UCF GLOBAL STAFF ONLY

Completed Form Received From: _____ Date: _____

Reviewed by: _____ Date: _____

Supplier Number: _____ PCard Approved for Activity Yes No

Tax Explanation: _____

Form **W-8BEN**

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. July 2017)

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

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

▶ 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.

Do NOT use this form if:

Instead, use Form:

- 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 U.S. (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

Note: If you are resident in a FATCA partner jurisdiction (i.e., 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)	6 Foreign tax identifying number (see instructions)
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 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,
- The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- 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 ▶

Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)
Print name of signer	Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 7-2017)

Form **W-8BEN-E**
(Rev. July 2017)
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/FormW8BENE 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 U.S. (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
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3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Government
<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	

If 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.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.
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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
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7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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8 U.S. taxpayer identification number (TIN), if required	9a GIIN	b Foreign TIN
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10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

Form **W-8BEN-E** (Rev. 7-2017)

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):
- | | |
|--|---|
| <input type="checkbox"/> Government | <input type="checkbox"/> Company that meets the ownership and base erosion test |
| <input type="checkbox"/> Tax exempt pension trust or pension fund | <input type="checkbox"/> Company that meets the derivative benefits test |
| <input type="checkbox"/> Other tax exempt organization | <input type="checkbox"/> Company with an item of income that meets active trade or business test |
| <input type="checkbox"/> Publicly traded corporation | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> 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 Bank18 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 Accounts19 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 Entity22 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 Accounts23 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

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.

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 vendor 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 requisition
3. A final NRA tax assessment is completed when UCF Global receives the request from F & A accounts payable or travel payable along with the invoice voucher or reimbursement
 - 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 vendor
 - 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 vendor's proposed activity, payment or reimbursement:

- 9/5/6 Rule: Vendors 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 vendor's U.S. citizenship due to tax implications
- Please refer to UCF Global's foreign travel and vendor guidelines

Type of Foreign Vendor	Payment Category	UGBL Review	FORMS Needed	NRA Tax Withholding	Tax Exempt/Exclusion
Employees: Non-U.S. Citizen Entities/Companies: Non-U.S.	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	
	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
UCF Student-Employees: Non-U.S. Citizen	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	
	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

Type of Foreign Vendor	Payment Category	UGBL Review	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 Vendor) 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	

VENDOR SCENARIOS

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

- Generally, the foreign vendor should enter the U.S. under a B1/B2 or Waiver Visa or short-term J-1 visa (sponsored by UCF).
 - When the activity is for **less than 9 days**, a B-1/B-2 or Waiver Visa is recommended.
 - When the activity is for **more than 9 days**, the short-term J-1 visa is recommended.
 - Associated travel expenses are reimbursable for activity within the 9 days.
- The honorarium amount will be taxable at 30% unless the foreign vendor 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:
 - IRS Form W-8BEN
 - UCF Global's Form C (to be completed by the requesting UCF Department)
 - UCF Global's Form B
 - UCF Global's Form A, listing all entries/exits and any immigration status changes made within the U.S.
 - Copy of the visitor's passport
 - Copy of the visitor's intended visa when entering the U.S. (does not apply if intending to enter under Waiver Visa)
 - 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 vendor should enter the U.S. under a short-term J -1 visa (sponsored by UCF).
 - When the activity is for **more than 9 days** but less than 6 months, the shot-term J - 1 visa is recommended.
 - A vendor 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).
 - Associated travel expenses are reimbursable for activity.
- The honorarium or salary amount will be taxable at 30% unless the foreign vendor 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:
 - IRS Form W-8BEN
 - UCF Global's Form C (to be completed by the requesting UCF Department)
 - UCF Global's Form B
 - UCF Global's Form A, listing all entries/exits and any immigration status changes made within the U.S.
 - Copy of the visitor's passport
 - Copy of the visitor's intended visa when entering the U.S. (does not apply if intending to enter under Waiver Visa)
 - 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:
 - IRS Form W-8BEN
 - UCF Global's Form C (to be completed by the requesting UCF Department)
 - Copy of the visitor's passport
 - Copy of the visitor's visa

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

- Generally, a verification of the vendor'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.
 - 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:
 - IRS Form W-8BEN
 - UCF Global's Form C (to be completed by the requesting UCF Department)
 - 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 vendor activities at vendorrequest@ucf.edu