

**Certificate of Foreign Status of Beneficial Owner
 for United States Tax Withholding**

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual **W-9**
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States **W-8ECI**
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) **W-8ECI or 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 that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) **W-8ECI or W-8EXP**

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary **W-8IMY**

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization															
3 Type of beneficial owner: <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Simple trust</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> <td><input type="checkbox"/> International organization</td> </tr> <tr> <td><input type="checkbox"/> Central bank of issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Private foundation</td> <td colspan="2"></td> </tr> </table>		<input type="checkbox"/> Individual	<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"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> International organization	<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation		
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4 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 (do not abbreviate)															
5 Mailing address (if different from above)																
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)															
6 U.S. taxpayer identification number, if required (see instructions)	7 Foreign tax identifying number, if any (optional)															
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN																
8 Reference number(s) (see instructions)																

Part II Claim of Tax Treaty Benefits (if applicable)

9 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 If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, 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 (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for 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).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income):

Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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:

- 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- 2 The beneficial owner is not a U.S. person,
- 3 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- 4 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.

Sign Here ▶ _____
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____	
	<input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)																													
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.																													
	<table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;">Social security number</td></tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">-</td> <td colspan="3"></td> <td style="text-align: center;">-</td> <td colspan="2"></td> </tr> </table>	Social security number																					-				-		
Social security number																													
			-				-																						
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.																													
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Part II Certification			
Under penalties of perjury, I certify that:			
<ol style="list-style-type: none"> The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and I am a U.S. citizen or other U.S. person (defined below). 			
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.			
Sign Here	<table style="width: 100%;"> <tr> <td style="width: 60%;">Signature of U.S. person ▶</td> <td style="width: 40%;">Date ▶</td> </tr> </table>	Signature of U.S. person ▶	Date ▶
Signature of U.S. person ▶	Date ▶		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Summary of Reimbursable and Non-Reimbursable Expenses for UAB Guest Travel

NOTE: CHECK WITH YOUR DEPARTMENT ADMINISTRATOR TO DETERMINE IF YOUR UNIT'S OR SPONSOR'S REIMBURSEMENT LIMITS AND RECEIPT REQUIREMENTS ARE DIFFERENT THAN WHAT IS LISTED BELOW.

NOTE: Original Detailed Receipts are required for ALL expenses if the traveler is a UAB guest.

EXPENSE WHILE ON TRAVEL STATUS	REIMBURSABLE?	RECEIPT NEEDED?	RECEIPT DOCUMENTATION
Airfare, Bus, Rail	Yes (limited to Coach class only) Should always be most economical means of travel	Always The preferred method is for the airline ticket to be coordinated/purchased by the hosting department through Adventure Travel using an Airline Ticket Requisition	One of the following: Last page of airline/bus/rail ticket OR Email confirmation showing points of departure and arrival, departure date, arrival date, class of seat, and amount paid AND *Original cancelled check for airfare OR *Original credit card statement showing airfare payment <i>*We do not require credit card statement or cancelled check IF the receipt is detailed and shows the method of payment and amount paid.</i>
Alcohol	No		
Business Calls/Internet Access	Yes	Always	The original itemized paid receipt
Baggage Handling or Gratuities	Yes	No	<i>We will cover the cost of checking up to two bags. Anything over two bags must follow the excess baggage process outlined below.</i>
Currency Conversion Fees	Yes	Always	The original itemized paid receipt or credit card statement showing the fees
Foreign Visa and/or Inoculation Costs	Yes	Always	The original itemized paid receipt
<i>Including any associated expediting fees</i>			

EXPENSE WHILE ON TRAVEL STATUS	REIMBURSABLE?	RECEIPT NEEDED?	RECEIPT DOCUMENTATION
Lodging	Yes	<p>Always</p> <p>The preferred method is for the room to be secured by the hosting department through the Hotel Purchase Order process per the instructions below. http://uabfinancial.infomedia.com/content.asp?id=195417</p> <p>Note that incidentals related to the room are not covered by the purchase order. Those expenses must be paid by the guest and can be reimbursed with appropriate receipts.</p>	<p>One of the following if the guest pays for their room: Original itemized hotel bill showing a \$0 balance and method of payment OR *Original cancelled check for payment of hotel OR *Original credit card statement showing hotel payment <i>*We do not require credit card statement or cancelled check if the receipt is detailed and shows the method and amount paid.</i></p> <p>The original itemized receipt</p>
Meals	Yes	<p>Always</p> <p>The preferred method is for the guest to pay for their own meal and seek reimbursement for the expense.</p> <p>If a UAB employee pays for a guest's meal at a restaurant, the business purpose/agenda must be provided because the State considers all meals for UAB employees a form of entertainment. The UAB employee's meals can't be reimbursed unless a statement is provided indicating that it was the only time that the attending faculty members could meet with the guest.</p>	<p>Actual costs can be reimbursed minus alcohol and associated expenses such as tax and tip on the alcohol amounts.</p>
On-line packages that includes Airfare and Lodging	Yes	<p>Always</p>	<p>An itemized confirmation showing the destination, payment amount, a statement that the payment includes both lodging and airfare and travel dates. The traveler must break down the costs into separate categories per instructions at http://uabfinancial.infomedia.com/content.asp?id=208913</p>
Parking	Yes	<p>Always</p>	<p>The original itemized paid receipt</p>

EXPENSE WHILE ON TRAVEL STATUS	REIMBURSABLE?	RECEIPT NEEDED?	RECEIPT DOCUMENTATION
Personal Vehicle Mileage	Yes		<p>RECEIPT DOCUMENTATION</p> <p>A mileage log should be used for multiple trips</p> <p><i>We require documentation defining the business purpose and that it is the most cost efficient method of transportation. Reimbursement is based on the IRS mileage rate in place during the dates of travel</i></p>
Registration	Yes	Always	<p>The original itemized paid receipt</p> <p>Include conference brochures</p>
Rental Cars	Yes	Always	<p>The original itemized car rental receipt showing the rental dates and method of payment.</p> <p><i>We require documentation defining the business purpose for the rental and that it was the most cost efficient method of transportation.</i></p> <p><i>We do NOT allow reimbursement for navigation services and/or satellite radio.</i></p> <p><i>In determining whether it is the most cost efficient method of travel, UAB compares the cost of : Rental + Fuel + Hotel Parking vs. Traditional Coach Airfare + Airport Parking + Taxi to and from the airport.</i></p>
Rental Cars-Gasoline	Yes	Always	The original itemized paid receipt
Snacks	No		
Taxi/Shuttle	Yes	Only if greater than \$25	The original itemized paid receipt.
Tolls	Yes	Always	<p>** Must include the originating and destination points</p> <p>The original itemized paid receipt</p>

<u>EXPENSE WHILE ON TRAVEL STATUS</u>	<u>REIMBURSABLE?</u>	<u>RECEIPT NEEDED?</u>	<u>RECEIPT DOCUMENTATION</u>
Airfare Upgrades	No		
Books/Supplies	Not on travel voucher-must be reimbursed on supply template		
Child Care	No		
Clothing	No		
Evening wear purchase/rental	No		
Excess baggage or excess baggage weight	No (unless approved as exception)	If approved as an exception this would require a detailed receipt.	This is an exception that requires the submission of a signed exception memorandum approved by the Vice President, Dean or Chair, explaining why an exception is warranted. A compelling University business purpose is required for approval.
Gym Fees	No		
Hair cuts and personal grooming	No		
Laundry Service	No		
Lost baggage	No		
Luggage or briefcases	No		
Luggage Repair/Replacement	No		
Magazines, newspapers or personal reading materials	No		
Medical expenses while traveling	No		
Movies	No		
Passports	No		
Personal Aircraft Mileage	No		
Personal entertainment	No		
Personal Vehicle Maintenance	No		
Pet Care	No		
Recreational expenses	No		
Saunas or massages	No		
Shoe shines	No		
Sightseeing	No		
Souvenirs or personal gifts	No		

EXPENSE WHILE ON TRAVEL STATUS	REIMBURSABLE?	RECEIPT NEEDED?	RECEIPT DOCUMENTATION
Toiletory Articles	No		
Payments to individuals for lodging expense	No		International travel may be an exception to this. Traveler must provide an explanation of the requested exception for review by department and Purchasing Services prior to the trip.
Personal vehicle maintenance	No		
Traveler's Health Insurance	No		