

NCF FOREIGN SOURCE INCOME STATEMENT

PART 1 General Information	
1	Name of individual or entity: _____
2	Country of tax residence: _____
3	Permanent Residence Address (street, apt, etc.) _____
4	City or Town, State or Province, Postal Code: _____
5	Country (do not abbreviate): _____
6	U.S. Taxpayer Identification Number, if available _____
7	Foreign Tax Identification Number _____
8	Type of owner: (Mark the appropriate box) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Government <input type="checkbox"/> International Organization <input type="checkbox"/> Tax-Exempt Organization <input type="checkbox"/> Foreign University or <input type="checkbox"/> Other (Please Describe) _____
9	Name of Vendor Contact: _____
10	E-mail address and phone of vendor contact: _____
PART 2 Foreign Source Statement for Payment for Services	
1	Check the box if the individual or entity is not a U.S. citizen, lawful Permanent Resident Alien of the U.S., or a U.S. person or resident for tax purposes. <input type="checkbox"/>
2	Check the box if the individual or entity performs services for New College of Florida. <input type="checkbox"/>
3	What percentage of the services was performed OUTSIDE the U.S.? (Indicate %)
4	Dates of service relating to this invoice: From (mm/dd/yy) _____ To (mm/dd/yy) _____
5	Period over which service contract is in effect: From (mm/dd/yy) _____ To (mm/dd/yy) _____
6	Address of location(s) OUTSIDE the U.S. where service performed: _____
PART 3 Foreign Source Statement for Non Service Scholarships / Fellowships	
1	Check the box if the individual is not a U.S. citizen, lawful Permanent Resident Alien of the U.S. or a U.S. person or resident for tax purposes. <input type="checkbox"/>
2	What percentage of the educational activity associated with this non-service scholarship or fellowship, was conducted OUTSIDE the U.S.? (Indicate %)
3	Period over which the educational activity relating to this invoice was conducted: From (mm/dd/yy) _____ To (mm/dd/yy) _____
4	Address of location(s) OUTSIDE the U.S. where educational activity conducted: _____
5	Name and address of the payer of the scholarship or fellowship: _____
PART 4 Payee Signature (check applicable box)	
<input type="checkbox"/>	Payee is an individual: I certify that the above information is true, correct and complete to the best of my knowledge.
<input type="checkbox"/>	Payee is an entity: I certify that I am authorized to sign this form on the entity's behalf and that the above information is true, correct and complete to the best of my knowledge.
Signature:	Date:
Print Name:	Title:

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TAX PURPOSE OF FORM AND IRS WITHHOLDING / REPORTING REQUIREMENTS

Under IRC Section 1441, payments to a non-U.S. person that constitute "U.S source" income are subject to withholding and reporting requirements. For payments determined to be "foreign source", no withholding or reporting is required. The purpose of this form is to provide substantiation as required by the IRS, for "foreign source" payments made by NCF.

Compensation payments are sourced based on where the services are provided. If a non-U.S. person receives compensation for services provided within the U.S., the compensation is considered "U.S. source", whereas if the services are provided outside the U.S., the compensation is considered "foreign source".

With respect to scholarship and fellowship grants, the sourcing rule is based on the location of the "true grantor" of the scholarship or fellowship. If a foreign student at NCF receives a grant funded by NCF, the grant is "U.S. source", whereas if the same student receives a grant funded by a non-U.S. entity (e.g. the German Government), the "true grantor" is the non-U.S. entity, and the grant will be considered "foreign source". There is however, an exception to this rule when the foreign student is studying overseas. In this case, even though the "true grantor" is a U.S. entity, the grant will be considered "foreign source".

Furnishing all information on this form is mandatory – failure to provide such information will delay or may even prevent completion of the action for which this form is being filled out.

Information furnished on this form may be used by various College departments for payroll and personnel administration, and will be transmitted to the federal government as required by law.

**NCF FOREIGN SOURCE INCOME STATEMENT (FSIS)
INSTRUCTIONS FOR VENDORS**

Part I

- Line 1** If you are an individual, enter your first and last name (family name). If not an individual, enter the name of the corporation or organization receiving payment.
- Line 2** If you are an individual, enter your Country of Residence. If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under whose laws you are created, organized or governed.
- Line 3** Enter your permanent residence address. If you are an individual, your permanent address is where you normally reside. If you are not an individual, your permanent address is normally where you maintain your principal office.
- Line 4** Enter your permanent residence City or Town, State or Province and include postal code where appropriate.
- Line 5** Enter your permanent residence Country (do not abbreviate).
- Line 6** Enter your U.S. Taxpayer Identification number if you have one, if not, leave blank. Usually an individual would enter a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If you are not an individual you may have an Employer Identification Number (EIN).
- Line 7** Enter the Tax Identification Number that has been assigned by your country on this line. It is mandatory that this line be completed.
- Line 8** Check the box that applies best to how your business is classified.
- Line 9** Please provide the vendor contact first and last name (family name) for any questions that NCF may have relating to the completion of this form.
- Line 10** Please provide the vendor contact email address and phone number.

Part II

- Line 1** Check this box if you are an individual or entity which is **not** a U.S. citizen, lawful Permanent Resident Alien of the U.S. or a U.S. person or resident for tax purposes.
- Line 2** Check the box if the individual or entity performs services for NCF. If not, leave blank and move to Part IV of the form.
- Line 3** Enter the percentage of the services that the individual or entity received payment from NCF for outside of the United States.
- Line 4** Enter the start and end dates in which services were performed in relation to the payment requested.
- Line 5** Enter the start and end dates that the contractual agreement for services provided to NCF is in effect.
- Line 6** Enter the address, City or Town, State or Province and Country where the services were performed.

Part III

- Line 1** Check this box if you are an individual or entity which is **not** a U.S. citizen, lawful Permanent Resident Alien of the U.S. or a U.S. person or resident for tax purposes.
- Line 2** Enter the percentage of the educational activity associated with this non-service scholarship or fellowship that was conducted OUTSIDE the U.S.
- Line 3** Enter the start and end dates in which the educational activities associated with the payment were conducted.
- Line 4** Enter the address, City or Town, State or Province and Country where the educational activities were conducted.
- Line 5** Enter the name and address of the payer of the scholarship or fellowship.

Part IV

If you are an individual who is receiving payment from NCF, check the first box. If you are an entity receiving payment from NCF check the last box.

Please mail, fax or email form to: New College of Florida, 5800 Bay Shore Rd., Sarasota, 34243-2109, Fax: 941-487-4486, email: business@ncf.edu.