

Northwestern University
Payment Packet for Non-Resident Prizes and Awards
Revised 5/09

The following forms and documents need to be submitted to Northwestern University for payment.

Please make sure all of the forms are completely filled out.

- **Passport/I-94/Visa** – Please attach a copy of your passport and I-94 arrival/departure record. Also attach a copy of your visa and immigration document, if applicable. As long as no services are required for your receipt of the prize or award, any type of immigration status is eligible for payment.
- **W-8BEN Form - Certificate of Foreign Status** - Please see instructions and treaty codes in the packet. You can only claim the tax treaty if you have a valid taxpayer identification number.
- **Alien Tax Status Form**- Tax residency form and substantial presence test information
- **Prize/Award Form for Non Residents** – Fill out the top section down to the signature. The department official will complete the rest.

If you have questions about.....	Contact
Payment, when you will receive a check how to fill in paperwork, missing paperwork, or taxation	Angela Gwinn Tax Compliance Supervisor Payroll Division 720 University Place Evanston, IL 60208-1143 (847) 491-7204

FORM W-8BEN

Certificate of Foreign Status

Enclosed is a copy of Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding. All nonresident alien prize or award recipients must provide the University with a Social Security or Individual Taxpayer Identification number and certify foreign status by submitting a Form W-8BEN to the withholding agent. This form is also used to claim tax treaty benefits for Prize and Award payments, if applicable.

Listed below are the step by step instructions on how to complete the W-8BEN Form.

Please make sure to provide complete information to the fields listed below.

If you require complete instructions, please visit the IRS website <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

- 1- Name: Enter the name of the individual receiving the royalty payment.
- 2- Country of Incorporation or Organization: Country you are a tax resident of.
- 3- Type of Beneficial Owner: Check off Individual.
- 4- Permanent Address: Enter the permanent foreign address.
- 5- Current Mailing Address: Enter a U.S. or current mailing address (if same as foreign address put same).
- 6- U.S. Taxpayer Identification Number: Enter the Social Security or Individual Taxpayer Identification Number.
- 9- a Check box A and enter country of tax residency.
- 10- Put the treaty article number from the chart below. Enter Other Income under "specific type of income."

Signature and Date: The nonresident alien must sign and date the form.

Prizes/Awards Tax Treaty Chart

Residents of the following countries are eligible for exemption from United States and Illinois income taxes if they are receiving Prize or Award payments from Northwestern University. Tax treaties can only be applied after an individual has their U.S. taxpayer identification number (SSN or ITIN).

Treaty Articles are listed next to each country for inclusion on Form W8-BEN.

Austria- 21	Belgium- 20	Bulgaria - 20	Czech Republic- 22	Denmark - 21
Finland – 21	France – 21	Germany – 21	Hungary - 19	Iceland – 20
Ireland – 22	Italy – 22	Japan - 21	Latvia - 21	Lithuania - 21
Luxembourg – 21	Netherlands – 23	Russia – 19	Slovak Republic – 22	Slovenia – 21
So Africa – 21	Spain – 23	Sweden - 22	Switzerland – 21	Tunisia - 21
Turkey – 21	Ukraine – 21	United Kingdom - 22		

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

Instead, use Form:

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: <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	
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) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
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



**NORTHWESTERN UNIVERSITY
ALIEN TAX STATUS FOR PRIZES & AWARDS**

Part A

Name:	U.S. SSN or ITIN:
Country of Citizenship:	Country of Tax Residence:

Part B (Residency Status)

An alien will be considered a United States resident for tax purposes if the individual is a lawful permanent resident of the United States at any time during the current calendar year, or meets the requirements of the Substantial Presence Test (see below) as specified by the Internal Revenue Service regulations.

Please make sure to fill in this section completely (even if you think you are a non-resident alien). Incomplete information in this section will result in a delay in payment.

I hereby certify under the penalties of perjury that I am a resident of the United States because I meet the Substantial Presence Test for residency as follows: Do not count days for which you were present in the United States on an F or J visa.

Number of days of actual physical presence in the U.S. in		
Number of days of actual physical presence in the U.S. during		÷ 3 =
Number of days of actual physical presence in the U.S. during		÷ 6 =
Total number of days present in the U.S.		

Part C - Type of Services

	I am receiving a Prize or Award from Northwestern University
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Part D- Treaty Benefits

	Yes	No
To claim a tax treaty exemption, please answer the following questions:		
1- If your prize/award is covered by a treaty agreement between the United States and your home country, do you wish to claim exemption from United States and Illinois tax based on the treaty agreement? (Please complete Form W8-BEN)		
2- Have you previously been exempt from U.S. income tax because of the treaty agreement during your current visit to the United States?		
3- If you answered "yes" to question 2 above, what was the period of time that you were exempt from U.S. taxes From _____ To _____		

I hereby certify under the penalties of perjury that all of the above information is true and correct. I understand that I must submit a new Alien Tax Status form if my status changes from that indicated on this form.

Signature of Alien	Date
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IMPORTANT: If you wish to claim exemption from U.S. income taxes because your country of permanent residence has a tax treaty with the United States, please complete the attached IRS Form W8-BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding).

Prize/Award Form for Non-Residents



NORTHWESTERN
UNIVERSITY

Requestor Information

Department:
 Department Code:
 Check Address Code:
 Requestor:
 Phone:
 Email: @northwestern.edu

This form must be completed for each request for a prize or award.

Prize/Award recipient information

Name:	Amount of Prize or Award:
U.S. address or use hotel or lodging information	
No & Street:	
Apartment:	
City, State Zip:	
Description of Prize or Award:	

Acknowledgement

I understand that this payment is for a prize or award from Northwestern University. No services were completed in exchange for this money.

Signature: _____ Date: _____

University Payment Request

Expense Item	Fund	Dept	Project	Act	Program	Acct	Amount
Prize/Award						75011	
Addl. Chart String						75011	
Total Payment							

University Approvals

I approve the payment for the prize or award noted above. The cost was incurred in conformance with the current policies and procedures of Northwestern University. If charged to a Sponsored Project account, it is understood and agreed that these expenditures are subject to review and audit and if found to be unallowable, they will be transferred to a non-sponsored departmental account. The payment requested includes only the payment associated with this prize or award and is not in payment for services, and is not in avoidance of immigration restrictions, Affirmative Action requirements, payment of fringe benefits, statutory taxes, fees, insurance premiums or any other applicable statutory employment regulation.

Approver	Name (print)	Signature	Date
Principal Investigator or Hiring Representative			
School or Center			
OSR or Controller			

OTHER PERTINENT INFORMATION

FILING OF TAX RETURNS

If you are a resident alien and earn taxable income, you must file Form 1040, a Form 1040EZ, or a Form 1040A with the Internal Revenue Service. These forms must be filed for each calendar year in which you have taxable earnings.

If you are a nonresident alien and earn taxable income, you must file either a Form 1040NR or a 1040NR-EZ with the Internal Revenue Service. Northwestern University will issue you a 1042-S no later than March 15th of the following year to assist in preparing your tax return.

The deadline for filing tax return Forms 1040, 1040EZ, 1040NR, 1040NR-EZ, and 1040A is April 15 for the previous calendar year ending on December 31. If all of your income was exempt under a tax treaty, you have until June 15th.

You may obtain tax forms on-line at the IRS website. www.irs.gov

If you need help in filing your federal income tax return, you may go to an office of the Internal Revenue Service for free assistance or you may hire a tax accountant. Generally, the newspapers contain advertisements of several tax accountants at tax filing time. It is best to obtain a referral from a friend or associate. Be certain that you use someone who is familiar with the tax laws that apply to foreign citizens. Consult a telephone directory for the address of the Internal Revenue Service or Illinois Department of Revenue office nearest to you.

Internal Revenue Service Publication 519, *U.S. Tax guide for Aliens*, may help you understand the U.S. tax law. You may obtain these publications by calling the Internal Revenue Service at 1-800-829-1040 or by visiting the IRS website as sited above.