

# Statement of Services

The purpose of this Statement of Services is to identify the appropriate method for payment of services performed by an individual and determination of residency.

If you are currently employed by, were previously employed by, and/or have received wages by Northwestern University in the past 12 months, please contact the Payroll Department before completing this form.

**Please Type Your Last Name, First Name** \_\_\_\_\_

**1. Are you a U.S. citizen or Permanent Resident (Green Card holder)?**

- Yes  If yes, you are considered a U.S. person for tax purposes (i.e. Resident). Proceed to question 5.
- No  Continue to question 2.

**2. Have you been in the U.S. for 31 days or more in the calendar year these services were performed?**

- Yes  Continue to question 3.
- No  If no, you are considered a non-resident for tax purposes. Proceed to question 4.

**3. List the total number of days you have been physically present in the U.S. for the year the services were performed, the previous year, and the second preceding year in the chart below (do not include exempt days).**

Year	# of Days in the U.S.	Rate	Total
2017		x 1	
2016		÷ 3	
2015		÷ 6	
Total Number of Days *			

- \* If the total number of days is less than 183, proceed to question 4 since you are considered a non-resident for tax purposes.
- \* If the total number of days exceeds 183, you are considered a U.S. person for tax purposes (i.e. Resident). Proceed to question 5.

**4. Non-Resident for tax purposes as described above – Were these services performed in the U.S.?**

- Yes  Proceed with the attestation on page 2 for your payment through Payroll using a Contracted Services Form for Non-Residents.
- No  Services were performed in . Proceed with the attestation on page 2 and your payment will be processed through Accounts Payable (see processing on page 2).

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## 5. Resident for tax purposes as described above – Were these services performed in the U.S.?

Yes  Proceed with the attestation below and your payment will be processed through Accounts Payable using a U.S. Contracted Services Form.

No  Services were performed in . Proceed with the attestation below and your payment will be processed through Accounts Payable using a U.S. Contracted Services Form.

### **Service Provider Attestation: Non-Resident for Tax Purposes (as described above)**

I attest under penalty of perjury that all my services were performed in  and I am a non-resident for tax purposes as described above.

Country of Citizenship \_\_\_\_\_

Signature & Date Here \_\_\_\_\_

### **Service Provider Attestation: Resident for Tax Purposes (as described above)**

I attest under penalty of perjury that all my services were performed in  and I am a resident for tax purposes as described above.

Signature & Date Here \_\_\_\_\_

### **NU Department Attestation**

Department Name \_\_\_\_\_

Staff Name & Title \_\_\_\_\_

Signature & Date \_\_\_\_\_

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### **Processing & Documentation**

- Payment through Payroll ([payroll@northwestern.edu](mailto:payroll@northwestern.edu), 847.491.7362)
  - ✓ Refer to the Paying Nonresident Independent Contractors section of the Payroll website. [northwestern.edu/hr/foreign-nationals/paying-independent-contractors/index.html](http://northwestern.edu/hr/foreign-nationals/paying-independent-contractors/index.html)
- Payment through Accounts Payable
  - ✓ Resident – U.S. Resident Independent Contractor Payments to Individuals ([northwestern.edu/financial-operations/policies-procedures/purchasing/purchasingpaymentother.html#US](http://northwestern.edu/financial-operations/policies-procedures/purchasing/purchasingpaymentother.html#US)).
  - ✓ Non-Resident – Need special vendor code and supporting documentation required to complete a direct payment request/online voucher. Contact Elizabeth Gladic, Vendor File Management, at [e-gladic@northwestern.edu](mailto:e-gladic@northwestern.edu) or 847.491.5338 with questions.