***blueandgold.jpg***

***Request for Taxpayer Identification Number and Certification (TINC)***

***(To be completed by non US vendors prior to payment)***

***Instructions***

Foreign entities conducting business with Kent State University are required to complete the attached form in order to facilitate payment.

This form allows non US vendors to state that they are not subject to certain U.S. information return reporting or backup withholding rules.

The Internal Revenue Service requires Kent State University to withhold 30% of all international payments unless the organization can document that it is exempt from US tax withholding. Therefore, unless you complete the attached form, we will be required to withhold 30% from any payments we make to you.

In order for Kent State to withhold at a rate less than 30%, one of the following must apply:

1. The payment is for the sale of property.
2. The payment is considered foreign sourced. The source of the payment depends upon the type of income. Services are foreign sourced if they are rendered outside of the U.S. This form will provide the substantiation required by the IRS. **Form W-8 IS NOT REQUIRED**.
3. The payment is considered U.S. source but is exempt from withholding by an income tax treaty. Payee provides a valid U.S. taxpayer identification number (EIN) on the appropriate Form W-8.
4. The payment is subject to a reduced withholding tax rate by an income tax treaty. Payee provides a valid U.S. taxpayer identification number (EIN) on the appropriate Form W-8 (W-8BEN-E for non- individuals or W-8BEN for individuals).
5. The income is effectively connected with a US trade or business. Payee provides a valid U.S. taxpayer identification number (EIN) on the appropriate Form W-8ECI.

**Please return this form to** [**payments@kent.edu**](mailto:payments@kent.edu)**.**

If you have any questions regarding this form or the income tax withholding, you may contact accounts payable at 330-672-2607.

**Kent State University**

**Request for Taxpayer Identification Number and Certification – (See instructions)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Part 1– General Information** | | | | | | | | | | | | | | | |
| Name: | | | | | | | | | | | | | | | |
| Country of incorporation (creation) | | | | Country of tax residence: | | | | Type of vendor:  \_\_\_\_Corporation  \_\_\_\_\_Partnership  \_\_\_\_\_Individual | | | | | \_\_\_\_\_Not for Profit  \_\_\_\_\_Government  \_\_\_\_\_Disregarded entity  \_\_\_\_\_Other | | |
| Permanent Address, including street, city, town and country | | | | | | | | | | | | | | | |
| Do you have a U.S. tax identification number (EIN)?  \_\_\_\_\_\_No \_\_\_\_\_\_\_ Yes  If Yes, please provide number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | Do you have a Foreign tax identification number?  \_\_\_\_\_\_No \_\_\_\_\_\_\_ Yes  If Yes, please provide number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | |
| **Part 2 – Type of income** | | | | | | | | | | | | | | | |
| **Check the box that best describes the type of income being paid. Please attach a description of the product or service other than the invoice, for example a contract or a proposal.** | | | | | | | | | | | | | | | |
| Sale of goods | |  | Lodging provided outside U.S. | |  | Computer software | | | | |  | Royalty or copyright | | |  |
| Recruiting or Commisions | |  | Consulting | |  | Honorarium or guest speaker fee | | | | |  | Training | | |  |
| Installation | |  | Property rent | |  | Computer support | | | | |  | Other personal services | | |  |
| **Part 3 – Source Statement– REQUIRED if Part 2 is not sale of goods** | | | | | | | | | | | | | | | |
| Please indicate the percentage of the services performed or activity located OUTSIDE of the U.S \_\_\_\_\_\_\_\_\_  Please indicate the percentage of the services performed or activity located INSIDE the U.S. \_\_\_\_\_\_\_\_\_ | | | | | | | | | | | | | | | |
| Dates of service | From (mm/dd/yy) | | | | | | | | | To (mm/dd/yy) | | | | | |
| Address of location(s) OUTSIDE of the U.S, if different from permanent address | | | | | | | | |  | | | | | | |
| **Part 4 – Sale or license of computer software or computer support** | | | | | | | | | | | | | | | |
| **Part 4 - Please complete this section if the payment is for computer software or support.** | | | | | | | | | | | | | | | |
| Is Kent State allowed to copy or distribute the software? (please circle) **Yes**  **No** | | | | | | | | | | | | | | | |
| Is there a time limit to the use of the software (circle yes or no)? (please circle)  **Yes**  **No** If yes, please explain. | | | | | | | | | | | | | | | |
| Are you developing or modifying a computer program? (please circle) **Yes No** | | | | | | | | | | | | | | | |
| Are you providing support services? **Yes No** If yes, please complete Part 3 above. | | | | | | | | | | | | | | | |
| **Part 5 – Payee Signature and attestation** | | | | | | | | | | | | | |  | |
| **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 certify that I have the capacity to sign for the vendor identified in Part 1.** | | | | | | | | | | | | | | | |
| **Signature** | | | | | | | **Date** | | | | | | | | |
| **Print Name** | | | | | | | **Title** | | | | | | | | |