

PAC ORDER # (for non-payroll payments): \_\_\_\_\_

### FOREIGN SOURCED INCOME STATEMENT

In order to exempt a payment from U.S. income tax withholding and reporting based on the foreign sourced income exclusion; UCLA requires all Non U.S. Residents (either individuals or business entities) receiving payments of foreign sourced income from the University to provide the following information prior to payment in order to comply with U.S. tax laws and regulations. Once completed this form should be returned to the UCLA representative who requested this information.

#### A. Payee Information

|                                      |                                       |
|--------------------------------------|---------------------------------------|
| Individual Name (Last, First Middle) | UID Number (UCLA employee or student) |
| Legal Name of Business Entity        | Type of Business Entity               |
| Permanent Address (Number, Street)   | Email Address                         |
| (City, Country, Postal Code )        |                                       |

#### B. Services performed outside the U.S.

Payments that are made by UCLA to Non-U.S. Resident individuals or business entities for performed in a country outside of the U.S. are not subject to federal income tax withholding. This exclusion applies only for services performed in a foreign country by an individual or business entity who is a Non-U.S. Resident. Such services are considered to be "sourced" in a foreign country and are not subject to federal tax withholding. **If you or the business entity you represent provided services outside the U.S., complete Items 1-4 below, then go to C. If not, skip this Item and go to Item C.**

1) **Indicate the period of services related to this statement: (List Dates and Go to #2)**

From: \_\_\_\_\_ to \_\_\_\_\_

2) **Indicate where the services were performed in connection with payment: (Check one)**

- Outside the U.S. – 100% of the services performed were performed outside the U.S. (Go to #4)**  
 **Within and Outside the U.S. – Services were performed partially in the U.S. and partially outside the U.S. (Go to #3)**

3) **Indicate the "total" time spent providing services (both in and outside the U.S.) for UCLA during the period listed in Item 1 above by completing both a. and b.: (check if amounts are in days or hours) (Go to #4)**

- a) **Time Within the U.S.** \_\_\_\_\_  Days or  Hours  
b) **Time Outside the U.S.** \_\_\_\_\_  Days or  Hours

4) **Indicate the location where you or your business entity provided services outside the U.S. (Go to C):**

|                                   |
|-----------------------------------|
| Foreign Address (Number, Street): |
| (City, Country, Postal Code):     |

#### C. Foreign Sourced Scholarship/Fellowship Awards (not involving/requiring service)

Fellowship and scholarship grants that are paid for with funds that have come from the foreign visitor's country of residence (or another country outside of the U.S.) are not subject to tax withholding. Such grants are considered to be "sourced" in a foreign country and, therefore, are not subject to federal tax withholding. Likewise, if the educational activity takes place in a foreign country, fellowship and scholarship grants from U.S. payers such as UCLA, is also considered to be sourced in a foreign country and is therefore exempt from U.S. income tax. **If you received foreign sourced scholarship or fellowship awards, that weren't in exchange for services, complete Items 5-9 below, then go to D. If not, skip this Item and go to Item D.**

5) Indicate the period of educational activity related to this statement: (List Dates and Go to #6)

From: \_\_\_\_\_ to \_\_\_\_\_

6) Indicate where the educational activities were performed in connection with this statement: (Check one)

- Outside the U.S. – 100% of the educational activities were performed outside the U.S. (Go to #9)
- Inside the U.S. – 100% of the educational activities were performed inside U.S. (Go to #8 )
- Within and Outside the U.S. – Educational activities were performed partially in the U.S. and partially outside the U.S. (Go to #7)

7) Indicate the "total" time spent pursuing your educational activities (both in and outside the U.S.) during the period listed in Item 5 above by completing both a. and b.: (check if amounts are in months or hours) (Go to #8)

- a) Time Within the U.S. \_\_\_\_\_  Months or  Days
- b) Time Outside the U.S. \_\_\_\_\_  Months or  Days

8) Indicate the name and location of the payer of the scholarship/fellowship award related to this statement below if a foreign payer. (Go to #9.)( If a U.S. payer , skip this item and go to #9)

|                                   |
|-----------------------------------|
| Name of Payer                     |
| Foreign Address (Number, Street): |
| (City, Country, Postal Code ):    |

9) Indicate the location where your educational activities outside the U.S. occurred:

|                                     |
|-------------------------------------|
| Name of Institution (if applicable) |
| Address (Number, Street):           |
| (City, Country, Postal Code):       |

D.  **If the payee is an individual**, I certify that I am not a U.S. Citizen, lawful permanent resident of the United States, or a U.S. person or resident for U.S. tax purposes and that the above information is true, correct, and complete to the best of my knowledge.

**If the payee is a business entity**, I certify that I am authorized to sign this form on the business entity's behalf, that the payee is a nonresident for U.S. tax purposes, and that the above information is true, correct, and complete to the best of my knowledge.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Print Name \_\_\_\_\_

Capacity/Title \_\_\_\_\_

PRIVACY NOTIFICATIONS

The State of California Information Practices Act of 1977 (effective July 1, 1978) requires the University to provide the following information to individuals who are asked to supply information about themselves:

The principal purpose for requesting the information on this form is for payment of earnings, and for miscellaneous payroll and personnel matters such as, but not limited to, eligibility to receive payments or reimbursements, withholding of taxes, and benefits administration. University policy and State and Federal statutes authorize the maintenance of this information.

Furnishing all information requested on this form is mandatory—failure to provide such information will delay or may even prevent completion of the action for which the form is being filled out. Information furnished on this form may be used by various University departments for payroll and personnel administration, and will be transmitted to the State and federal governments as required by law.

Individuals have the right to review their own records in accordance with University personnel policy and collective bargaining agreements. Information on these policies can be obtained by request from the Office of Information Practices located at 10920 Wilshire Blvd. Suite 600, Los Angeles, Ca 90024. The official responsible for maintaining the information contained on this form is the Information Practices Coordinator. The phone number is (310) 794-8688.