

Instructions for Statement by a Foreign Entity for Foreign Source Income Payments

A. Definitions & Restrictions:

1. This form is used to document an entity's foreign status for foreign source income payments.
2. A Foreign Entity is a corporation, partnership, trust, estate or any other entity not created or organized under the laws of the U.S. or any of its 50 states and the District of Columbia.
3. Foreign source income is a payment made to a foreign entity for goods, rent, fees, excluding royalty*, and the location of the activity is outside of the U.S. (defined as the 50 states and the District of Columbia).
4. This form may not be used by a foreign entity if the payment is U.S. source income. Payments to a foreign entity are U.S. source income if the location of the activity is in the U.S. (defined as the 50 states and the District of Columbia). Use the appropriate IRS W-8 Form.
5. This form may not be used by individuals; use the UH Form WH-1.

B. Instructions to Fiscal Administrator & Designated University Official (DUO):

1. The PI and FA/DUO are responsible for obtaining the Attachment 60 and submitting the form with the completed Attachment 50 Foreign Vendor Registration Form to RCUH Disbursing.
2. The purpose of the Attachment 60 is to document an entity's foreign status and is only accepted by RCUH if the vendor is receiving foreign source income payments. The PI and FA/DUO are responsible for confirming the location of services performed for each payment made to the vendor, with the exception of a payment for goods.
3. Do not advise vendors to submit the Attachment 60 to RCUH Disbursing directly.

C. Expiration of the Attachment 60:

1. Similar to an IRS W-8 Form, the Attachment 60 will remain valid for a period starting from the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, an Attachment 60 signed on May 30, 2019 remains valid through December 31, 2022.

*Goods are not typically income "sourced" but are being included to enable the form to be used for foreign vendor registration purposes. Royalty payments are always defaulted to U.S. source until the payment documents are reviewed by RCUH Disbursing.

Statement by a Foreign Entity for Foreign Source Income Payments

NAME OF ENTITY
MAILING ADDRESS
COUNTRY OR U.S. TERRITORY, OF TAX RESIDENCY

Payments for goods, rent, fees (excluding royalties), and services made to the entity identified on this form are deemed to be foreign source income if the location of the activity is outside of the U.S. (defined as the 50 states and the District of Columbia).

I certify that (1) the entity named above was not created or organized in the United States (U.S.), or under the laws of any of its 50 states and the District of Columbia, and (2) I have the capacity to sign on behalf of the entity identified on this form.

SIGNATURE

PRINT NAME

POSITION/TITLE

DATE (mm/dd/yyyy)

Note: A foreign entity is a foreign corporation, foreign partnership, foreign trust, foreign estate or any entity that is not created or organized under the laws of the U.S. or any of its 50 states and the District of Columbia. This form may not be used by individuals.