

Certificate of Foreign Status

Please print or type	Name of owner (if joint account, also give joint owner's name.) (See Specific Instructions.)		U.S. taxpayer identification number (if any)	
	Permanent address (See Specific Instructions.) (include apt. or suite no.)			
	City, province or state, postal code, and country			
	Current mailing address, if different from permanent address (include apt. or suite no., or P.O. box if mail is not delivered to street address.)			
	City, town or post office, state, and ZIP code (if foreign address, enter city, province or state, postal code, and country.)			

List account information here (Optional, see Specific Instructions.)	Account number	Account type	Account number	Account type

Notice of Change in Status.—To notify the payer, mortgage interest recipient, broker, or barter exchange that you no longer qualify for exemption, check here **If you check this box, reporting will begin on the account(s) listed.**

Please Sign Here	Certification. —(Check applicable box(es)). Under penalties of perjury, I certify that:	
	<input type="checkbox"/> For INTEREST PAYMENTS , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust).	
	<input type="checkbox"/> For DIVIDENDS , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust).	
	<input type="checkbox"/> For BROKER TRANSACTIONS or BARTER EXCHANGES , I am an exempt foreign person as defined in the instructions below.	
	Signature	Date

General Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

Purpose

Use Form W-8 or a substitute form containing a substantially similar statement to tell the payer, mortgage interest recipient, middleman, broker, or barter exchange that you are a nonresident alien individual, foreign entity, or exempt foreign person not subject to certain U.S. information return reporting or backup withholding rules.

Caution: Form W-8 does not exempt the payee from the 30% (or lower treaty) nonresident withholding rates.

Nonresident Alien Individual

For income tax purposes, "nonresident alien individual" means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if:

- The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a "green card"), or
- The individual was physically present in the United States on:

- (1) at least 31 days during the calendar year, and
- (2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, one-third the number of days of presence in the first preceding year, and only one-sixth of the number of days in the second preceding year).

See Pub. 519, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.

Note: If you are a nonresident alien individual married to a U.S. citizen or resident and have made an election under section 6013(g) or (h), you are treated as a U.S. resident and may not use Form W-8.

Exempt Foreign Person

For purposes of this form, you are an "exempt foreign person" for a calendar year in which:

1. You are a nonresident alien individual or a foreign corporation, partnership, estate, or trust,
2. You are an individual who has not been, and plans not to be, present in the United States for a total of 183 days or more during the calendar year, and
3. You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

If you do not meet the requirements of 2 or 3 above, you may instead certify on Form 1001, Ownership, Exemption, or Reduced Rate Certificate, that your country has a tax treaty with the United States that exempts your transactions from U.S. tax.

Filing Instructions

When To File.—File Form W-8 or substitute form before a payment is made. Otherwise, the payer may have to withhold and send part of the payment to the Internal Revenue Service (see Backup Withholding below). This certificate

generally remains in effect for three calendar years. However, the payer may require you to file a new certificate each time a payment is made to you.

Where To File.—File this form with the payer of the qualifying income who is the withholding agent (see Withholding Agent on page 2). Keep a copy for your own records.

Backup Withholding

A U.S. taxpayer identification number or Form W-8 or substitute form must be given to the payers of certain income. If a taxpayer identification number or Form W-8 or substitute form is not provided or the wrong taxpayer identification number is provided, these payers may have to withhold 20% of each payment or transaction. This is called backup withholding.

Note: On January 1, 1993, the backup withholding rate increases from 20% to 31%.

Reportable payments subject to backup withholding rules are:

- Interest payments under section 6049(a).
- Dividend payments under sections 6042(a) and 6044.
- Other payments (i.e., royalties and payments from brokers and barter exchanges) under sections 6041, 6041A(a), 6045, 6050A, and 6050N.

If backup withholding occurs, an exempt foreign person who is a nonresident alien individual may get a refund by filing Form 1040NR, U.S. Nonresident Alien Income Tax Return, with the Internal Revenue

(Continued on back.)

Service Center, Philadelphia, PA 19255, even if filing the return is not otherwise required.

U.S. Taxpayer Identification Number

The Internal Revenue law requires that certain income be reported to the Internal Revenue Service using a U.S. taxpayer identification number (TIN). This number can be a social security number assigned to individuals by the Social Security Administration or an employer identification number assigned to businesses and other entities by the Internal Revenue Service.

Payments to account holders who are foreign persons (nonresident alien individuals, foreign corporations, partnerships, estates, or trusts) generally are not subject to U.S. reporting requirements. Also, foreign persons are not generally required to have a TIN, nor are they subject to any backup withholding because they do not furnish a TIN to a payer or broker.

However, foreign persons with income effectively connected with a trade or business in the United States (income subject to regular (graduated) income tax), must have a TIN. To apply for a TIN, use Form SS-4, Application for Employer Identification Number, available from local Internal Revenue Service offices, or Form SS-5, Application for a Social Security Card, available from local Social Security Administration offices.

Special Rules

Mortgage Interest.—For purposes of the reporting rules, mortgage interest is interest paid on a mortgage to a person engaged in a trade or business originating mortgages in the course of that trade or business. A mortgage interest recipient is one who receives interest on a mortgage that was acquired in the course of a trade or business.

Mortgage interest is not subject to backup withholding rules, but is subject to reporting requirements under section 6050H. Generally, however, the reporting requirements do not apply if the payer of record is a nonresident alien individual who pays interest on a mortgage not secured by real property in the United States. Use Form W-8 or substitute form to notify the mortgage interest recipient that the payer is a nonresident alien individual.

Portfolio Interest.—Generally, portfolio interest paid to a nonresident alien individual or foreign partnership, estate, or trust is not subject to backup withholding rules. However, if interest is paid on portfolio investments to a beneficial owner that is neither a financial institution nor a member of a clearing organization, Form W-8 or substitute form is required.

Registered obligations not targeted to foreign markets qualify as portfolio interest not subject to 30% withholding, but require the filing of Form W-8 or substitute form. See **Instructions to Withholding Agents** on this page for reporting rules.

See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for registered obligations targeted to foreign markets and when Form W-8 or substitute form is not required on these payments.

Bearer obligations.—The interest from bearer obligations targeted to foreign markets is treated as portfolio interest and is not subject to 30% withholding. Form W-8 or substitute form is not required.

Dividends.—Any distribution or payment of dividends by a U.S. corporation sent to a foreign address is subject to the 30% (or lower treaty) withholding rate, but is not subject to backup withholding. Also, there is no backup withholding on dividend payments made to a foreign person by a foreign corporation. However, the 30% withholding (or lower treaty) rate applies to dividend payments made to a foreign person by a foreign corporation if:

- 25% or more of the foreign corporation's gross income for the three preceding taxable years was effectively connected with a U.S. trade or business, and
- The corporation was not subject to the branch profits tax because of an income tax treaty (see section 884(e)).

If a foreign corporation makes payments to another foreign corporation, the recipient must be a qualified resident of its country of residence to benefit from that country's tax treaty.

Broker or Barter Exchanges.—Income from transactions with a broker or barter exchanges is subject to reporting rules and backup withholding unless Form W-8 or substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person as defined on page 1.

Specific Instructions

Name of Owner.—If Form W-8 is being filed for portfolio interest, enter the name of the beneficial owner.

U.S. Taxpayer Identification Number.—If you have a U.S. taxpayer identification number, enter your number in this space (see the discussion earlier).

Permanent Address.—Enter your complete address in the country where you reside permanently for income tax purposes.

<i>If you are:</i>	<i>Show the address of:</i>
An individual	Your permanent residence
A partnership or corporation	Principal office
An estate or trust	Permanent residence or principal office of any fiduciary

Also show your current mailing address if it differs from your permanent address.

Account information (optional).—If you have more than one account (savings, certificate of deposit, pension, IRA, etc.) with the same payer, list all account numbers and types on one Form W-8 or

substitute form unless your payer requires you to file a separate certificate for each account.

If you have more than one payer, file a separate Form W-8 with each payer.

Signature.—If only one foreign person owns the account(s) listed on this form, that foreign person should sign the Form W-8.

If each owner of a joint account is a foreign person, each should sign a separate Form W-8.

Notice of Change in Status.—If you become a U.S. citizen or resident after you have filed Form W-8 or substitute form, or you cease to be an exempt foreign person, you must notify the payer in writing within 30 days of your change in status.

To notify the payer, you may check the box in the space provided on this form or use the method prescribed by the payer.

Reporting will then begin on the account(s) listed and backup withholding may also begin unless you certify to the payer that:

- (1) The U.S. taxpayer identification number you have given is correct, and
- (2) The Internal Revenue Service has not notified you that you are subject to backup withholding because you failed to report certain income.

You may use Form W-9, Request for Taxpayer Identification Number and Certification, to make these certifications.

If an account is no longer active, you do not have to notify a payer of your change in status unless you also have another account with the same payer that is still active.

False Certificate.—If you file a false certificate when you are not entitled to the exemption from withholding or reporting, you may be subject to fines and/or imprisonment under U.S. perjury laws.

Instructions to Withholding Agents

Withholding Agent.—Generally, the person responsible for payment of the items discussed above to a nonresident alien individual or foreign entity is the withholding agent (see Pub. 515).

Retention of Statement.—Keep Form W-8 or substitute form in your records for at least four years following the end of the last calendar year during which the payment is paid or collected.

Portfolio Interest.—Although registered obligations not targeted to foreign markets are not subject to 30% withholding, you must file Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding, to report the interest payment. Both Form 1042S and a copy of Form W-8 or substitute form must be attached to Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

OMB No. 1545-0795

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

This exemption is applicable for compensation for calendar year 19....., or other tax year beginning, 19....., and ending, 19.....

Part I Nonresident Alien Individual Identification (See Specific Instructions)

Name	Taxpayer identification number
U.S. address (number and street) (Include apt. or suite no. or P.O. box)	United States visa type and number
City, state, and ZIP code	

Citizens of Canada or Mexico complete either lines 1a and 1b or line 2 below; all other filers complete lines 1a, 1b, and 2.

1a Country issuing passport	2 Permanent foreign address
b Passport number	

3 Compensation is for services performed by me as a:

Self-employed person (independent personal services) Foreign student Foreign professor/teacher

Foreign researcher Business/vocational trainee

Caution: If you are a foreign student, foreign professor/teacher, or foreign researcher, see the line 3 instructions for the required additional statement you must attach.

4 Compensation for independent (and certain dependent) personal services:

a Description of personal services you are providing.....

b Total compensation you expect to be paid for these services in this calendar or tax year \$

5 If compensation is exempt from withholding because of a U.S. tax treaty, provide:

a Tax treaty and treaty article under which you are claiming exemption from withholding

b Total compensation listed in 4b above that is exempt from tax under this treaty \$

c Country of permanent residence

6 Additional facts to justify the exemption from withholding.....

7 Number of personal exemptions claimed ▶	8 How many days will you perform services in the United States during this tax year? ▶
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Under penalties of perjury, I declare that I have examined this form and any accompanying statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I also declare, under penalties of perjury, that I am not a citizen or resident of the United States.

Signature of nonresident alien individual ▶ Date ▶

Part II Withholding Agent Certification

Name	Employer identification number
Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)	
City, state, and ZIP code	Telephone number ()

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual's compensation is not entitled to the exemption or that the eligibility of the nonresident alien's compensation for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶

FOREIGN NATIONAL INFORMATION FORM (PAGE 1)

The Foreign National Information Form must be completed before you can receive any form of payment

All applicable questions below must be answered. A copy of both sides of your I-94 Form "Arrival and Departure Record", (a small white card inside your passport), copy of your U.S. VISA from your passport, and 1-20 or IAP66 must be attached to this form. This form must be returned before any check can be issued by the Payroll or Accounts Payable Department and must also be completed by anyone receiving tuition remission/scholarship.

(1) Last or Family Name: _____ First: _____ Middle: _____

(2) Social Security #: _____ (3) ID #: _____

(4) U.S. LOCAL STREET ADDRESS: _____

 (4) Address Line 2: _____
 (4) Address Line 3: _____
 (4) City: _____
 (4) State: _____ Zip: _____

(5) FOREIGN RESIDENCE ADDRESS: _____

 (5) Address Line 2: _____
 (5) Address Line 3/City: _____
 (5) Postal Code: _____ Province/Region: _____
 (5) Foreign Country: _____

(6) Country of Citizenship: _____ (7) Country That Issued Passport: _____

(8) Passport #: _____ (9) Visa #: _____

(10) Have you ever had another immigration status in the United States? Yes No If yes, see page 2 (not the control number that begins with a year)

(11) IMMIGRATION STATUS:

<input type="checkbox"/> U.S. Immigrant/Permanent Resident	<input type="checkbox"/> F-1 Student	<input type="checkbox"/> J-2 Spouse or Child of Exchange Visitor
<input type="checkbox"/> J-1 Exchange Visitor	<input type="checkbox"/> H-1 Temporary Employee	
<input type="checkbox"/> Other: _____		

(12) IF IMMIGRATION STATUS IS J-1, WHAT IS THE SUBTYPE? CHECK ONE:

<input type="checkbox"/> 01 Student	<input type="checkbox"/> 05 Professor	<input type="checkbox"/> 12 Research Scholar
<input type="checkbox"/> 02 Short Term Scholar	<input type="checkbox"/> Other: _____	

(13) WHAT IS THE ACTUAL PRIMARY ACTIVITY OF THE VISIT? CHECK ONE:

<input type="checkbox"/> 01 Studying in a Degree Program	<input type="checkbox"/> 05 Observing	<input type="checkbox"/> 09 Demonstrating Special Skills
<input type="checkbox"/> 02 Studying in a Non-Degree Program	<input type="checkbox"/> 06 Consulting	<input type="checkbox"/> 10 Clinical Activities
<input type="checkbox"/> 03 Teaching	<input type="checkbox"/> 07 Conducting Research	<input type="checkbox"/> 11 Temporary Employment
<input type="checkbox"/> 04 Lecturing	<input type="checkbox"/> 08 Training	<input type="checkbox"/> 12 Here with Spouse

(14) WHAT IS THE ACTUAL DATE YOU ENTERED THE UNITED STATES?:
 ____/____/____
 Month Day Year

(15) WHAT IS THE START DATE OF YOUR IMMIGRATION STATUS FOR THIS PRIMARY ACTIVITY?:
 ____/____/____
 Month Day Year

(16) WHAT IS THE PROJECTED END DATE OF YOUR IMMIGRATION STATUS PRIMARY ACTIVITY?:
 ____/____/____
 Month Day Year

(17) INCOME PROVIDING ACTIVITY (e.g. PROFESSOR OF CHEMISTRY?):

(18) WHAT TYPE STUDENT?:
 Undergraduate Masters
 Doctoral Other _____

(19) SPOUSE IN USA?:
 Yes No
 Number of dependents _____

(20) FOR CONSULTANTS/SELF EMPLOYED INDIVIDUALS:
 Do you/will you have an office (fixed base) in the USA?
 Yes No If yes, how many days in this tax year did you/will you have office (fixed base)? _____
 Days

(21) COUNTRY OF TAX RESIDENCE IF DIFFERENT FROM FOREIGN RESIDENCE ADDRESS:
 Did tax residency end? Yes No If yes, when? ____/____/____
 Month Day Year

I hereby certify that all of the above information is true and correct. I understand that if my status changes from that which I have indicated on this form I must submit a new Foreign National Information Form to the Payroll Department.

Signature: _____ Local Phone Number: _____ Date: _____

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Print or type
 See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	<input type="checkbox"/> Exempt from backup withholding
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								
or								
Employer identification number								

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here

Signature of
 U.S. person ▶

Date ▶

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
- 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
- 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
- 12. A common trust fund operated by a bank under section 584(a),
- 13. A financial institution,
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

²However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov/online/ss-5.pdf. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses/ and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248322289
June 19, 2008 LTR 4168C E0
22-1494434 000000 00 000
00018765
BODC: TE

FAIRLEIGH DICKINSON UNIVERSITY
% HANIA FERRARA VP OF FINANCE & TRE
1000 RIVER ROAD T-FH2-03
TEANECK NJ 07666-1914

Employer Identification Number: 22-1494434
Person to Contact: Ms. Jackson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 10, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1958, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

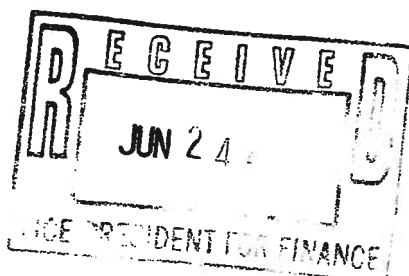
Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I



Invoices and receipts must show exempt organization as purchaser.

State of New Jersey
DIVISION OF TAXATION
SALES AND USE TAX

Read instructions on bottom of form.

★ EXEMPT ORGANIZATION CERTIFICATE ★
FORM ST-5

ISSUED BY:

Fairleigh Dickinson University
1000 River Road
Teaneck, NJ 07666

EXEMPT ORGANIZATION NUMBER	221-494-434/000
Effective Date:	07/01/1966
Date Issued:	04/21/2008

Transaction Date: _____

TO: _____
(Name of Vendor)

The undersigned certifies: that the Division of Taxation has determined this organization is exempt from New Jersey Sales and Use Tax for this transaction; and this purchase is directly related to the purposes for which this organization was formed and is being purchased with the organization's funds.

Description of Purchase:

Maureen Adams

DIRECTOR
DIVISION OF TAXATION

Hania Ferrara

Signature of Officer or Trustee of the Organization

Hania Ferrara, Vice President for Finance & Treasur

Name and Title of Officer (please print)

INSTRUCTIONS FOR EXEMPT ORGANIZATION: Form ST-5 is valid for exemption from sales and use tax on all purchases (except natural gas, electricity and their related transportation and transmission services), if the purchase is directly related to the organization's purposes and made with organization (not personal) funds. Retain the original ST-5 (unsigned) in files, make copies and complete and sign them for vendors. Notify the Division of changes in organization name, address, purpose or exempt status.

INSTRUCTIONS FOR SELLERS (AND EXEMPT ORGANIZATIONS):

- (a) The ST-5 exempt organization certificate must be an official certificate having the signature of a Director of the Division of Taxation (or a photocopy of the certificate) and must have the organization's name, address and exempt organization number pre-printed by the Division on the upper portion of the certificate, with no apparent alterations.
- (b) The certificate must be properly completed, dated, and signed by an officer of the organization.
- (c) For motel/hotel occupancies, this exemption applies to sales tax, but not the state "occupancy fee", the "municipal occupancy tax," or the Atlantic City luxury tax.

Sales transactions not supported by proper exemption certificates shall be deemed to be taxable. The seller has the burden of proving that tax was not required. Bills or receipts must show the exempt organization as the purchaser. Payment must be from the funds of the exempt organization. Certificates must be retained by the vendor for a period of not less than four years from the date of the last sale covered by the certificate. Subordinate or affiliated organizations may not use the exemption certificate assigned to the parent organization.

Additional Purchases - This certificate covers additional similar purchases by the same organization. Each sales slip or invoice must show the organization's name and exempt organization number.

ST-5A PERMIT - This Exempt Organization Certificate (ST-5) also serves as an Exempt Organization Permit (ST5A) for the organization to which the certificate is issued.



STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name: FAIRLEIGH DICKINSON UNIVERSITY

Trade Name:

Address: 1000 RIVER ROAD
TEANECK, NJ 07666

Certificate Number: 0062585

Effective Date: September 28, 2006

Date of Issuance: July 30, 2007

For Office Use Only:

20070730161443904

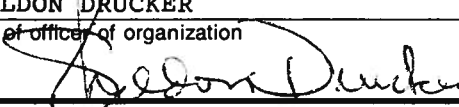
Exempt Organization Certification

This certification is not valid unless all entries have been completed.

Name of seller	Name of exempt organization making purchases FAIRLEIGH DICKINSON UNIVERSITY	
Mailing address	Exempt organization number (from Form ST-119) 153165	
City, village or post office	Mailing address 1000 RIVER ROAD	
State	City, village or post office TEANECK	
ZIP code	State NEW JERSEY	ZIP code 07666

Substantial civil and/or criminal penalties will result from the misuse of this form.

I certify that the organization named above holds a valid Form ST-119, *Exempt Organization Certificate*, and is exempt from state and local sales and compensating use taxes on its purchases.

Print or type name of officer of organization. SHELDON DRUCKER	Title VICE-PRESIDENT FOR FINANCE & TREASURY
Signature of officer of organization 	Date prepared September 5, 2001

Instructions

Seller

If all entries have been completed and an officer of the organization has signed the certification, you may accept it to exempt sales to the organization named. The exempt organization must be the direct purchaser and payer of record. Any bill, invoice or receipt you provide must show the organization as the purchaser. Payment must be from the funds of the exempt organization.

Do not accept this form to exempt sales of motor fuel or diesel motor fuel, including No. 2 heating oil (see *Purchaser* section).

The exempt organization must give you certification at the time of the organization's first purchase. A separate document is not necessary for each subsequent purchase, provided that the exempt organization's name, address, and certificate number appear on the sales slip or billing invoice. The certification is considered part of each order and remains in force unless revoked.

If a certification with all entries completed is not received within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must keep this *Exempt Organization Certification* for at least three years after the date of the last exempt sale substantiated by the certification.

Purchaser

Complete this certification and give it to the seller. This form may be reproduced without prior permission from the Tax Department.

Your exemption from New York State and local sales and use tax does **not** extend to officers, members or employees of the exempt organization. Personal purchases made by these individuals are subject to sales and use tax. An organization's exemption does **not** extend to its subordinate or affiliated units. When making purchases, subordinate units may **not** use the exemption number assigned to the parent organization. Such misuse may result in the revocation of the parent organization's exemption.

You may not use this form to make tax exempt purchases of motor fuel or diesel motor fuel. Since No. 2 heating oil falls within the definition of diesel motor fuel, you may not use this form to purchase it tax exempt. You must use Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane* or Form FT-1025, *Certificate for Exemption from Certain Taxes Imposed on Diesel Motor Fuel*, to claim exemption on heating oil.

Hospitals that have been granted an exemption from sales and use tax pursuant to section 1116(a)(4) of the Tax Law may claim exemption on the purchase of motor fuel by using Form FT-937, *Certificate of Sales Tax and Motor Fuel Tax Exemption for Qualified Hospitals*.

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call the Business Tax Information Center toll free (from the continental U.S.) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free (from the continental U.S.) 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Di Mattha

ERNEST H. JOHNSON
STATE TAX ASSESSOR



STATE OF MAINE
Bureau of Taxation
AUGUSTA, MAINE 04330

ROBIN.
S. ANOL.
CC: LOEFF
- 2/24/87

RECEIVED IN THE OFFICE
OF THE PRESIDENT
FEB 18 1987
E. D. U.

MAINE SALES TAX

PERMANENT EXEMPTION CERTIFICATE

Exemption Number E-10077
Issued to: Fairleigh Dickinson University
Rutherford, New Jersey
Date December 1, 1967

VICE PRESIDENT
FEB 25 1987
FINANCE & ADMINISTRATION

This Certificate authorizes the school shown above
to purchase tangible personal property free of sales tax.

A copy of this shall be filed with each supplier,
and all orders issued by such school shall bear the
statement "Sales Tax Exemption Certificate Number E-10077."

Ernest H. Johnson
ERNEST H. JOHNSON
State Tax Assessor

EHJ/ceh
ST-P-11
100 c



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
12/26/08

85-8012525022C-8	02/21/2009	02/28/2014	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

FAIRLEIGH DICKINSON UNIVERSITY
1000 RIVER RD
TEANECK NJ 07666-1914

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.



MASSACHUSETTS DEPT. OF REVENUE
 PO Box 7010
 Chelsea, MA 02150-7010



NAVJEET K. BAL, COMMISSIONER
 TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER



003231

870C
 FAIRLEIGH DICKINSON UNIVERSITY
 %GREG SARAJIAN ACCTS PAYABLE MGR
 1130 RIVER RD
 TEANECK NJ 07666-1934

Notice 30048
 Exemption Number 221 494 434
 Date 10/06/08
 Bureau TSD MGT SERV
 Phone (617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **FAIRLEIGH DICKINSON UNIVERSITY %GREG SARAJIAN ACCTS PAYABLE MGR**, a tax-exempt 501(c) (3) organization, will expire on **11/30/08**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **FAIRLEIGH DICKINSON UNIVERSITY %GREG SARAJIAN ACCTS PAYABLE MGR** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

*The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. **This renewal will expire on 11/30/18.***

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).**

This notice may be reproduced.

Sincerely,

Navjeet K. Bal
 Commissioner of Revenue

FAIRLEIGH DICKINSON UNIVERSITY

Guide for Determining Workers' Status

Employee or Independent Contractor

	<u>Yes</u>	<u>No</u>
1. Is the worker required to comply with specific instructions on where, how and when the work is to be done?	—	—
2. Is the worker provided training to perform the job in a particular manner?	—	—
3. Are the services performed an integral part of the university's operations?	—	—
4. Must the services be rendered personally?	—	—
5. Does the university hire, supervise and pay assistants to help the worker on the job?	—	—
6. Is there a continuing relationship between the worker and the university?	—	—
7. Does the university set the work schedule?	—	—
8. Is the worker required to devote his/her full time to the university?	—	—
9. Is the work performed at the university's place of business or at specific places designated by the university?	—	—
10. Does the university direct the sequence in which the work is performed?	—	—
11. Are oral or written reports required to be submitted?	—	—
12. Are payments to the worker made by hour, week, or month rather than by the job or on commission?	—	—
13. Are travel and lodging expenses reimbursed?	—	—
14. Does the university furnish tools and materials?	—	—
15. The worker does not have a significant investment in equipment or facilities. (True=Yes; False=No)	—	—
16. The worker does not stand to realize a profit or a loss as a result of the work. (True=Yes; False=No)	—	—

	<u>Yes</u>	<u>No</u>
17. Does the worker work exclusively for the university?	___	___
18. Does the worker work predominantly for the university rather than making services available to the general public?	___	___
19. Can the worker be discharged for reasons other than nonperformance of contract provisions?	___	___
20. Can the worker terminate the relationship without liability?	___	___
21. Has the worker received any pay from FDU during this calendar year through the Payroll system?	___	___

Totals: Yes/EE: _____ No/IC: _____

Job in Question: _____

Completed by: _____

Date: _____

Title: _____

FAIRLEIGH DICKINSON UNIVERSITY
INDEPENDENT CONTRACTOR AGREEMENT

Name of Contractor:

U.S. Tax Identification Number or Social Security Number:

Description of the Work to be Performed:

Period for Completion of Work:

Payment Terms:

Status: (check one)

A Citizen or National of the United States

A Lawful Permanent Resident

A Nonresident authorized to work until ___/___/___

I acknowledge that the University is relying on the above representation.

I represent to Fairleigh Dickinson University ("University") that I am an independent contractor retained to perform the above described work.

Check all that apply:

Inasmuch as I am an independent contractor and either a Citizen, National or Lawful Permanent Resident of the United States, I am responsible for the payment of federal and state taxes (including withholding and social security taxes) on payments from the University, and should the University be assessed for and pay any such amounts, I will refund such amounts to the University on demand.

Inasmuch as I am an independent contractor and a Nonresident,

The _____ Department is responsible for the payment of federal taxes on payments from the University. (Payment of tax by the Department constitutes additional income to the Nonresident requiring additional withholding.)

I am responsible for the payment of applicable federal taxes on payments from the University, and should the University be assessed for and pay any such amounts, I will refund such amounts to the University on demand.

The Foreign National Information Form and Form W-8 (Certificate of Foreign Status) must be attached for a Nonresident.

I understand that the above payment is the only consideration I receive from the University for the Work. As an independent contractor, I am not eligible for any benefits from the University, and would not be eligible for Workers Compensation or Unemployment Insurance.

I will supply my own materials and means of completing the Work. I will not assign responsibility or otherwise subcontract any of the Work without prior University permission and if permission to subcontract is given, I will be responsible for supervising the Work of the person or organization to whom or which it is subcontracted.

Date

Contractor

Date

FDU Department Representative

CHECK REQUEST

INSTRUCTIONS

GENERAL: The Check Request must be used to request payment to individuals and companies for those types of approved expenditures which do not require a University Purchase Order. The types of expenditures that can be processed on the Check Request form include, but are not limited to:

<p>Advertising - Classified</p> <p>Athletic Fees</p> <p>Bookstore</p> <p>Books under \$5,000</p> <p>Car Repairs (Executive Vehicles) <small>DATE:</small></p> <p>Car Telephone Charges <small>INVOICE #</small></p> <p>Catering under \$3,000 <small>INVOICE DATE</small></p> <p>Conference Registration/Seminar Fees</p> <p>Consultants</p> <p>Contributions</p> <p>County Fees</p> <p>Dues <small>Payment to a resident <input type="checkbox"/></small></p> <p>Floral Arrangements/Flowers <small>Payment to a resident <input type="checkbox"/></small></p> <p>Freight/UPS Charges <small>Payment to a third party on behalf of a nonresident <input type="checkbox"/></small></p> <p>Government Fees <small>Payment to a third party on behalf of a nonresident <input type="checkbox"/></small></p> <p>Guest Speakers/Honorariums/Suspends</p>	<p>Hotel/Motel Charges</p> <p>Inspection Fees</p> <p>Insurance Charges</p> <p>Legal and Audit Charges</p> <p>Mass Listings</p> <p>Membership Fees</p> <p>Motor Vehicle Registration Fees</p> <p>Musical Entertainment <small>INITIATOR</small></p> <p>Periodicals/Publications under \$5,000</p> <p>Postage/Postage Meter Reimbursements <small>Name:</small></p> <p>Royalties <small>Department:</small></p> <p>Seminar Fees <small>Mail Code:</small></p> <p>Subscriptions <small>Extension:</small></p> <p>Temporary Employment Agencies</p> <p>Ticket Charges for Dinners, Theater &</p> <p>Sporting Events</p> <p>Travel Agency Fees <small>DESCRIPTION</small></p>
--	--

VENDOR: Include name of payee to appear on the check and address to which check should be mailed. Unless otherwise indicated in the Description, check will be sent directly to the Vendor.

INITIATOR: Include name of individual initiating the Check Request, applicable Department, Mail Code and Extension.

G.L. ACCOUNT NUMBER/AMOUNT: Include twelve digit General Ledger account number(s) to be charged and the amount(s) to be charged to the account(s).

DATE: Include date Check Request initiated.

INVOICE #: Include invoice number if applicable.

INVOICE DATE: Include invoice date if applicable. Invoices dated more than 30 days prior to the date the check request is initiated will not be processed.

Check the appropriate box if payment is to a resident, nonresident, or to a third party on behalf of a nonresident for federal income tax purposes, if applicable.

DESCRIPTION/AMOUNT: Include sufficient detail of charges, such as period of service, description of charge and price of item. The total of all charges must be included.

Include special instructions for processing, such as check to be delivered or picked up, timing of payment, etc. within the DESCRIPTION box.

SIGNATURES: Individual initiating the Check Request must sign and date at "Requested By." Individuals approving the Check Request must sign and date at "Approved By." The final approval must be by an individual with the appropriate budget authority.

ATTACHMENTS: Original invoice or other appropriate backup documentation must be attached to the Check Request.

PLEASE SEND COMPLETED FORM WITH APPROPRIATE BACKUP DOCUMENTATION AND SIGNATURES TO THE ACCOUNTS PAYABLE DEPARTMENT