

## UCLA FOREIGN SOURCE INCOME STATEMENT

PO # \_\_\_\_\_ Name of vendor contact \_\_\_\_\_

E-mail address of vendor contact \_\_\_\_\_

PART 1 – General Information	
Name of individual or entity	
Country of tax residence	
PART 2 - Foreign Source Statement for Payment for Services	
Check the box if the individual or entity is <b>not</b> a U.S. citizen, lawful Permanent Resident Alien of the U.S., or a U.S. person or resident for tax purposes.	<input type="checkbox"/>
Check the box if the individual or entity performs services for the University of California, Los Angeles	<input type="checkbox"/>
What percentage of the services was performed OUTSIDE the U.S. ?	(Indicate %)
Dates of service relating to this invoice:	From (mm/dd/yy) _____ To (mm/dd/yy) _____
Period over which service contract is in effect:	From (mm/dd/yy) _____ To (mm/dd/yy) _____
Address of location(s) OUTSIDE the U.S. where service performed:	
PART 3 – Foreign Source Statement for Non-Service Scholarships / Fellowships	
Check the box if the individual is <b>not</b> a U.S. citizen, lawful Permanent Resident Alien of the U.S. or a U.S. person or resident for tax purposes.	<input type="checkbox"/>
What percentage of the educational activity associated with this non-service scholarship or fellowship, was conducted OUTSIDE the U.S.?	(Indicate %)
Period over which the educational activity relating to this invoice was conducted:	From (mm/dd/yy) _____ To (mm/dd/yy) _____
Address of location(s) OUTSIDE the U.S. where educational activity conducted:	
Name and address of the payer of the scholarship or fellowship:	
PART 4 – Payee Signature (check applicable box)	
<input type="checkbox"/>	<b>Payee is an individual:</b> I certify that the above information is true, correct and complete to the best of my knowledge.
<input type="checkbox"/>	<b>Payee is an entity:</b> I certify that I am authorized to sign this form on the entity's behalf, and that the above information is true, correct and complete to the best of my knowledge.
<b>Signature:</b>	<b>Date:</b>
<b>Print Name:</b>	<b>Title:</b>

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### TAX PURPOSE OF FORM AND IRS WITHHOLDING / REPORTING REQUIREMENTS

Under IRC Section 1441, payments to a non-U.S. person that constitute "U.S source" income are subject to withholding and reporting requirements. For payments determined to be "foreign source", no withholding or reporting is required. The purpose of this form is to provide substantiation as required by the IRS, for "foreign source" payments made by UCLA.

Compensation payments are sourced based on where the services are provided. If a non-U.S. person receives compensation for services provided within the U.S., the compensation is considered "U.S. source", whereas if the services are provided outside the U.S., the compensation is considered "foreign source".

With respect to scholarship and fellowship grants, the sourcing rule is based on the location of the "true grantor" of the scholarship or fellowship. If a foreign student at UCLA receives a grant funded by UCLA, the grant is "U.S. source", whereas if the same student receives a grant funded by a non-U.S. entity (e.g. the German Government), the "true grantor" is the non-U.S. entity, and the grant will be considered "foreign source". There is however, an exception to this rule when the foreign student is studying overseas. In this case, even though the "true grantor" is a U.S. entity, the grant will be considered "foreign source".

### 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 on this form is mandatory – failure to provide such information will delay or may even prevent completion of the action for which this 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 federal government 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 500, CA 90024. The official responsible for maintaining the information contained on this form is the Information Practices Coordinator. The phone number is 310-794-8741.

## **UCLA FOREIGN SOURCE INCOME STATEMENT (FSIS) INSTRUCTIONS FOR VENDORS**

### **When to complete the FSIS**

- **NOTE: On the invoice submitted to UCLA, list the country or countries where the services were performed**
- Complete the FSIS if **SOME** percentage of the work on the invoice was done **IN** the United States
- Do not complete the FSIS if:
  - **100%** of the work on the invoice was done **INSIDE** the United States
  - OR**
  - **100%** of the work on the invoice was done **OUTSIDE** the United States

### **Who should complete the FSIS**

- If the work was done by an individual service-provider, that individual should complete the FSIS.
- If the work was done by an entity (for example, a business entity such as a corporation or partnership, or a non-profit entity such as a University), the FSIS should be completed by a person who is authorized to sign it on behalf of the entity.

### **How to complete the FSIS**

- Complete the information on top of the FSIS (PO# and contact information), and Parts 1, 2 and 4.
- Please ensure that the FSIS is completed accurately, and is signed and dated. Payment will be delayed if the required information is missing or incomplete.

### **How to submit the FSIS to UCLA**

- Attach the FSIS to the invoice you are submitting to UCLA

Thank – you!