



OHIO
UNIVERSITY

Foreign Source Affidavit

This document identifies payees who perform services outside the United States of America (U.S.) and by signing this notice the service provider is certifying the source and location of the services.

I, _____, certify that:

Print Name/Company Name

- I am not a U.S. citizen or permanent resident alien of the U.S., or
- My company does not directly work within in the U.S., and
- The services and/or products provided for Ohio University were/are provided in the country of _____.

Signature _____

Date (dd/mm/yyyy) _____

Printed Name _____

Title _____

I certify that I am the person named above or have the capacity to sign for the entity identified in this Foreign Source Affidavit (please check the box if applicable).

The purpose of this form is to certify services being performed by nonresident aliens for U.S. tax purposes are done outside of the U.S. (referred to as "foreign source" income) and therefore not subject to U.S. tax withholdings. This form is required in place of the W-8BEN series form(s); please use the W-9BEN series form(s) if a vendor is performing services in the U.S. or wishes to claim a tax treaty benefit. Contact finance.glacier@ohio.edu with questions regarding tax treaty benefits.

The IRS provides a guide to help determine the correct sourcing of income for various types of income:

Summary of Source Rules for Income of Nonresident Aliens

Item of Income	Factor Determining Source	Withholdable Payment
Salaries, wages, other compensation	Where services performed	No
Business income: Personal services	Where services performed	No
Business income: Sale of inventory - purchased	Where sold	No
Business income: Sale of inventory - produced	Where produced (allocation may be necessary)	No
Interest	Residence of payer	Yes
Dividends	Whether a U.S. or foreign corporation*	Yes
Rents	Location of property	Yes
Royalties: Natural resources	Location of property	Yes
Royalties: Patents, copyrights, etc.	Where property is used	Yes
Sale of real property	Location of property	No
Sale of personal property	Seller's tax home (but see <i>Personal Property</i> , in Chapter 2 of Publication 519. for exceptions)	No
Pensions	Where services were performed that earned the pension	Yes
Scholarships - Fellowships	Generally, the residence of the payer	Yes
Sale of natural resources	Allocation based on fair market value of product at export terminal. For more information, see IRC section 1.863-1(b) of the regulations.	Maybe 2017
<p>*Exceptions include:</p> <p>a) Dividends paid by a U.S. corporation are foreign source if the corporation elects the Puerto Rico economic activity credit or possessions tax credit.</p> <p>b) Part of a dividend paid by a foreign corporation is U.S. source if at least 25% of the corporation's gross income is effectively connected with a U.S. trade or business for the 3 tax years before the year in which the dividends are declared.</p>		

If it is determined the service/income is foreign source, please have the vendor read, sign, and certify the affidavit on page 2 of this document. You will then attach the signed affidavit to the requisition in Bobcat Buy. Please direct any questions regarding this form to the Finance Customer Care team at 740-597-6446 or FinanceCustomerCare@ohio.edu.