

REIMBURSEMENT INSTRUCTIONS - FOREIGN

In order to process your reimbursement in a timely manner, please submit all required documentation no later than **1 week** from the time you received this packet.

Required documents for submission

1) **IRS W-8BEN (or W-BEN):** Please fill out form completely and make sure to include your email and home address so that the University of Massachusetts can properly process disbursement to you. This form is necessary along with the appropriate documents (see below) related to your visa to establish you in the University Procurement system and allow processing of reimbursement.

2) **Invoice: ONLY** fill out the box where it says, "Name and Remit Address of Vendor" (this should match what you entered on the W-8BEN/W-BEN) and sign in the box directly to the right. Please print legibly!

B Visa Reimbursement:

- W-BEN
- Copy of Passport
- Copy of Visa
- Copy of Entry Stamp
- B-Certificate

F-1 Visa Reimbursement:

- W-8BEN
- Copy of Passport
- Copy of Visa
- Copy of Entry Stamp
- I-20 Form
- Sponsor Letter

J-1 Visa Reimbursement:

- W-8BEN
- Copy of Passport
- Copy of Visa
- Copy of Entry Stamp
- DS-2019 Form
- Sponsor Letter

3) **Expense receipts:** All expenses that need to be reimbursed must have receipts showing proof of payment. The University does not accept confirmations as proof alone.

Failure to submit the proper forms and supporting documentation could result in processing delays and effect your ability to collect funds.

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

► For use by individuals. Entities must use Form W-8BEN-E.
► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.
► Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:

- You are NOT an individual **W-8BEN-E**
- You are a U.S. citizen or other U.S. person, including a resident alien individual **W-9**
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) **W-8ECI**
- You are a beneficial owner who is receiving compensation for personal services performed in the United States **8233 or W-4**
- You are a person acting as an intermediary **W-8IMY**

Instead, use Form:

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner	2 Country of citizenship
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country
4 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	6 Foreign tax identifying number (see instructions)
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
 - The person named on line 1 of this form is not a U.S. person,
 - The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
 - The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
 - For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
- Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here ▶

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer Capacity in which acting (if form is not signed by beneficial owner)



University of Massachusetts – Amherst
Controller's Office
Accounts Payable
405 Goodell Building
Amherst, MA 01003
413/545-4710

B Honoraria Eligibility Certification

Name: _____ Date: _____

SSN/ITIN # _____

I, _____, arrived in the United States bearing a B-1 or B-2 visa or under the Visa Waiver Program, or I was exempt from documentary requirements for entering the United States.

I will perform the following academic services: _____.

I hereby certify to the following facts:

1. The services are being conducted for the benefit of **UMass Amherst**.
2. The activities will last **no longer than 9 days** at this institution.
3. I have **not accepted honoraria (and incidental expenses in the case of B-2 visitors) from more than 5 institutions or organizations in the previous 6 months**.

Signed under penalties of perjury,

Signature: _____

Date Signed: _____