

University of Florida
Professional Entertainer or Athlete Payment Form
<http://www.fa.ufl.edu/departments/payroll-tax-services>

Attention Department Contact:

Please complete and return this form to University Payroll and Tax Services before processing a payment.

This section is to be completed by Department Representative.

Department Name: _____ Contact Person: _____

Campus PO Box: _____ Telephone Number: _____

The following sections are to be completed by the Professional Entertainer or Athlete:

Individual Partnership Corporation Tax Exempt Organization

Entertainer or Athlete Name: _____ EIN: _____

Payee Name (if different): _____ or Soc. Sec No: _____

Payee Address: _____ or ITIN: _____

City, State, Zip: _____

Residency Status:

U.S. Entity or U.S. resident Foreign Entity or Foreign resident

If filing as an Individual with U.S. Residency:

Documentation Requested for Payment that should be attached to this form:

- 1) Internal Revenue Service (IRS) Form W-9 (latest version, December 2011) (<http://www.irs.gov/pub/irs-pdf/fw9.pdf>)
- 2) Vendor Tax Information Form (<http://www.fa.ufl.edu/wp-content/uploads/2012/03/fa-uds-vtif.pdf>)

If filing as a Foreign Individual (sharing in the profit or loss of the activity):

VISA Type: _____ Entry Date: _____ Expiration Date: _____

Documentation Requested for Payment that should be attached to this form:

- 1) Itinerary of dates and locations of all local events scheduled
- 2) Official Letter of Activity by hosting unit
- 3) Copy of Central Withholding Agreement (if applicable)
- 4) IRS Form W-8BEN
- 5) Vendor Tax Information Form (<http://www.fa.ufl.edu/wp-content/uploads/2012/03/fa-uds-vtif.pdf>)
- 6) Copies of Immigration Documentation

If filing as a Partnership or Corporate Agent:

Note: Complete this form as an individual if the partnership or corporation is not set-up with a US EIN. This will require a separate form per partner involved in the US sourced activity.

Documentation Requested for Payment that should be attached to this form:

- 1) Itinerary of dates and locations of all local events scheduled
- 2) Official Letter of Activity by hosting unit
- 3) Copy of Central Withholding Agreement (if applicable)
- 4) IRS Form W-8BEN (if Residency Status is Foreign) or W-9 (if Residency Status is U.S.)
- 5) List of foreign nationals involved (if applicable)

Withholding Taxes:

The withholding taxes applied on a payment may not be the same for the all parties involved, depending on citizenship and U.S. tax treaty eligibility. Please select one of the following criteria that best describes your tax status:

- 1) U.S. tax treaty benefits will be secured by signing IRS Form W-8BEN to minimize or eliminate the withholding taxes due upon payment. Proper documentation will be provided to University Payroll and Tax Services in order to receive U.S. tax treaty benefits. Should any information be required in addition to the information mentioned on this form, it will be provided immediately to reduce the chances of a delay of payment.
- 2) Withhold 30% taxes on payment.
- 3) A Central Withholding Agreement entered with IRS was provided to reduce or eliminate the withholding taxes due upon payment. This agreement was entered into at least 90 days before the agreement is to take effect as detailed in Revenue Procedure 89-47, C.B. 1989-2,598.
- 4) Exempt from withholding taxes as described in IRC 861 (a)(3)/IRC864(b)(1), **if all three criteria are met:**
 - a. The nonresident alien performing services is present in the U.S. for a total not exceeding 90 days in a taxable year;
 - b. The compensation for such services does not exceed \$3,000; and
 - c. The nonresident alien performs the services as an employee of, or under contract with, a nonresident alien individual, a foreign corporation, or a foreign partnership not engaged in a trade or business in the U.S. or the foreign office of a U.S. citizen or resident alien individual, a U.S. corporation, or a U.S. partnership (including from within a U.S. possession).

I hereby certify that all of the above information is COMPLETE, TRUE, and CORRECT.

Payee/Representative Name	Signature	Phone	Date

University of Florida Department Name

Dean, Director, Chairperson or Designee Name	Signature	Date

Should more information be needed in order to make a payment for the services of the Professional Entertainer or Athlete, it will be provided to University Payroll and Tax Services. If you have any questions, please call (352) 392-1231, fax (352) 846-0166.

Please send this form to your department contact. The department will send this form to University Payroll and Tax Services at the following address for approval prior to issuing the payment.

University Payroll and Tax Services
1250 East Campus Office Building
P.O. Box 113201
Gainesville, FL 32611-3201