

Hello and Welcome to the University of Pennsylvania!

- In order to expedite your travel reimbursement, please return all **original** receipts for your expenses to the address on the **BGS Reimbursement Request Form**. Original receipts include airfare passenger receipts, ground transportation receipts (shuttle, taxi, etc.) and any other receipts for **reasonable expenses** incurred while traveling to U of Penn (including your meals). **Please submit these to BGS no later than (5) days after completion of event. Requests submitted later than 30 days from recruiting weekend may not be reimbursed.**
- Reimbursement requests can be mailed (a mailed request needs to include original receipts) or emailed (an emailed request should include scanned copies of original receipts). The emailed reimbursement request should be sent to Jennifer Lu (Jennifer.Lu@pennteam.upenn.edu). All requests should clearly identify your graduate group, so your form can be promptly directed to the correct point person. In your emailed request, please be sure to add your full name, graduate group and interview weekend dates to the Subject line of the email. This will facilitate your reimbursement request.
- Please note that your reimbursement cannot be processed without the submission of all appropriate forms with the requisite signatures.

Four forms are attached:

- On the **Guest Travel Reimbursement Worksheet**, please fill in your name, mailing address, and signature. Your reimbursement check will be sent to the address you list on this form.
- On the **W-9**, (if applicable) please fill in your name, permanent address for tax purposes, social security #, and signature. If not, please complete the **W-8BEN** form.
- On the **BGS Reimbursement Request Form**, please fill in all the appropriate lines; including your signature and the mailing address for the check (this address should match the address on the **Guest Travel Reimbursement Worksheet**).
- On the Foreign National Information Form please fill out all that applies to your visa status and include a copy of your passport, which should include the following pages:
 - Signature page
 - Photo page
 - Visa page
 - I-94 page
- **All four of these forms should be typed, but if you are unable to type, please write legibly. These forms are required for reimbursement and must be completed in their entirety.**
- (Note: this is a total of **four** signatures; any incomplete or missing information will delay processing). All 4 forms must be returned together.

Specific Instructions:

1. Airline passenger receipts are usually the last page of your ticket packet. Airline itineraries are not accepted as original receipts unless it specifically states that it is an "Itinerary/Receipt" and includes cost and payment confirmation.
2. Electronic Tickets must at least be accompanied by a standard notification, which states that you have purchased an electronic ticket. To be most efficient, an official receipt can always be obtained from the airline desk before departure.
3. Must submit receipts for reimbursement of taxis. **Expenses related to UBER and Lyft will be reimbursed. Please be sure to attach the emailed receipt from either of these vendors which includes, date, time, map w/start and end point, and amount paid.**
4. Must submit Amtrak stub, please keep in mind BGS will not reimburse for the following travel related expenses: **additional expenses incurred due to changes in travel dates and/or times, unless weather related and business and/or 1st class Amtrak tickets.**
5. **An acceptable itemized receipt is a document that contains:**
 - a. Transaction date
 - b. Name of merchant
 - c. Amount of charge
 - d. Transaction details (what was purchased)

- e. Form of payment used – credit/cash
 - f. Amount of purchase
 - g. Indication that the amount was paid
 - h. Please note that receipts must be in the name of the traveler in order to receive a reimbursement
6. Cash payment if any should be clearly identified and a paid notation from vendor should be evident from the receipt submitted.
 7. Please note that you are not entitled to reimbursement of extraneous expenses like room service, phone calls, and non-recruitment entertainment or meals.
 8. If you have lost or misplaced one of your receipts, please provide a brief explanation and amount of the expense on the form attached. We cannot guarantee that these expenses will be reimbursed, especially if over \$25.
 9. If you are scanning your receipts to send your reimbursement request via email, please tape all receipts (at the edges, using clear tape) to a blank sheet of paper and then scan and/or photograph them. The receipts need to be clear, legible and readable. Unclear receipts will simply delay the payment of your reimbursement request, while we reach out to you for a re-submission.
 10. If you are mailing your receipts, please tape all receipts (at the edges, using clear tape) to a blank sheet of paper. The receipts need to be clear, legible and readable. Unclear receipts will simply delay the payment of your reimbursement request, while we reach out to you for a re-submission.
 11. If you are requesting reimbursement for mileage, complete the attached form noting your departure city and round trip mileage. You should also include any toll and parking receipts in your reimbursement packet. Reimbursement for mileage includes gas expenses. (Please note that the University is not responsible for car repairs or injuries sustained during your arrival or departure from the Penn campus.)
 12. **Please complete forms where indicated only**, do not fill in any other information on the **Guest Travel Reimbursement Worksheet** except for areas marked with an **X** or **indicated with an arrow**.

Once again welcome and thanks for visiting the University of Pennsylvania.

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

(Rev. October 2021)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/FormW8BEN for instructions and the latest information.

► Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:

Instead, use Form:

- 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 United States (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

Note: If you are resident in a FATCA partner jurisdiction (that is, 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)		
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>	
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 or proceeds 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;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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 ▶

I certify that I have the capacity to sign for the person identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

FOR ASSISTANCE CONTACT

The Office of Tax & International Operations
3451 Walnut Street, Suite 310
Philadelphia, PA 19104 (215)898-6291

University of Pennsylvania Foreign National Information Form (FNIF)

- Please Check One:** **Initial Submission - Required** prior to first payment.
- Update** - Required only if any information in Section B, C or D changes during individual's stay in U.S.

SPECIAL NOTE FOR VISITORS ON J-VISAS:

Visitors on J visas not sponsored by the University of Pennsylvania **MUST** obtain written permission from the International Office of their sponsoring institution **PRIOR TO** receiving honoraria or service payments (including employee compensation) from the University of Pennsylvania.

SPECIAL NOTE FOR VISITORS ON TN, H-1B, E or O VISAS:

Visitors on TN, H-1B, E or O visas not sponsored by the University of Pennsylvania may **NOT** receive honoraria or service payments (including employee compensation) from the University of Pennsylvania.

Section A General Information

1. Last Name/Surname _____ Middle Initial _____ First Name/Given Name _____
2. PENN I.D. Number _____
3. United States Address
 Line 1 _____
 Line 2 _____
 City/Town _____
 State _____ Zip/Postal Code _____
4. Foreign Address
 Line 1 _____
 Line 2 _____
 City/Town _____
 Region/Province _____
 City/Regional Postal Code _____
 Country _____
5. Telephone _____
6. Email Address _____

Section B Residence Status for Tax Purposes

Check the appropriate box below to indicate your residence status for tax purposes only.

If you do not know your tax residency, please leave blank. The Tax Office will determine your status upon review of this form.

7. I am a Permanent Resident. Please provide the alien number as shown on the front of your Alien Registration Receipt Card. (Green Card) #A _____ and proceed to Section E-Certification.
8. I am or have been classified previously as a Resident Alien for Tax Purposes.
9. I am a Nonresident Alien for Tax Purposes.
 I DO NOT meet the requirements for tax residence in the United States of America.
10. **If you are a Nonresident Alien for tax purposes, what is your country of "tax residency"?** _____

Note: If you checked Box 8 or 9 in this section, you must complete Section C.

Section C Passport and Visa Information

No entry to U.S. (Proceed to "Certification" section below)

11. Visa Type – Select One:

- | | | | | |
|--|---|--|---|-----------------------------------|
| <input type="radio"/> B-1 | <input type="radio"/> WB (Visa Waiver for Business) | <input type="radio"/> J-1 Research Scholar | <input type="radio"/> H-1B | <input type="radio"/> J-1 Student |
| <input type="radio"/> B-2 | <input type="radio"/> WT (Visa Waiver for Tourism) | <input type="radio"/> J-1 Short Term Scholar | <input type="radio"/> TN | <input type="radio"/> F-1 Student |
| <input type="radio"/> Canadian Walk-over | <input type="radio"/> J-1 Professor | <input type="radio"/> O-1 | <input type="radio"/> Other, please specify _____ | |

12. If you have an F, J, H, TN, O, L, P, A or G Visa, please indicate the Sponsoring Institution listed on your immigration documents _____

13. Primary Purpose/Activity of Visit – Select One:

- | | | |
|--|---|---|
| <input type="radio"/> Studying in a degree program | <input type="radio"/> Consulting | <input type="radio"/> Conducting Research |
| <input type="radio"/> Studying in a non-degree program | <input type="radio"/> Teaching | <input type="radio"/> Acquiring Training |
| <input type="radio"/> Lecturing | <input type="radio"/> Clinical Activities | <input type="radio"/> Temporary Employment |
| | | <input type="radio"/> Other, please specify _____ |

14. Country Issuing Passport _____ Country of Citizenship _____

15. Passport Number _____ Visa Number (Red Number) _____

Section D Visa Immigration Activity (Substantial Presence Test)

16. What is the actual date you entered the United States on your current visa? _____ / _____ / _____
Month Day Year

17. What is the start date and end date of your primary purpose/activity indicated on your current I-20, DS2019, or I-797 (immigration document)? Start Date: _____ / _____ / _____ End Date: _____ / _____ / _____
Month Day Year Month Day Year

18. Visa Immigration History – Enter all your visits to the United States (B-1/WB or B-2/WT Visa holders do NOT need to complete this section).

Note: F and J students do not need to document short vacations home during semester breaks.

Date of Entry	Date of Exit	Visa Type	Primary Purpose of Activity	Have you ever taken any Treaty Benefits?	
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No

Section E – Tax Treaty Exemption Information – IRS Forms 8233 and W-8BEN

**** You must have a Social Security Number or Individual Taxpayer Identification Number to apply for a tax treaty benefit.****

Payments to nonresident aliens for services performed or benefits received within the U.S. may be subject to a maximum withholding tax rate of 30%. If you are a nonresident alien and believe that you may qualify for a tax treaty exemption, please stop by the Office of Tax & International Operations to determine if you are eligible for the exemption per IRS regulations and University guidelines.

IRS Form 8233 is used by nonresident aliens to claim an exemption from withholding on compensation for independent personal services and some dependent personal services. The exemption must be based on a tax treaty to which the United States is a party. A new Form 8233 must be submitted for each calendar year.

IRS Form W-8BEN is used by nonresident aliens to claim an exemption from withholding on other types of income (e.g., royalties, grants, scholarships, fellowships). The exemption must be based on tax treaty to which the United States is a party. The Tax Office will determine if the payee is eligible for the exemption per IRS regulations and University guidelines.

Certification

I certify that all of the above information is true and correct. I understand that if my "Passport and Visa Information" or "Residence Status" changes, I must submit a new "Foreign National Information Form" to: University of Pennsylvania, Office of Tax & International Operations, 3451 Walnut Street, Suite 310, Philadelphia, PA 19104.

Signature _____ Date _____

By signing the filled-out form, you:

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and 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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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 payee 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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, 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,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
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 *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> Corporation 	Corporation
<ul style="list-style-type: none"> Individual Sole proprietorship, or Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> LLC treated as a partnership for U.S. federal tax purposes, LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> Partnership 	Partnership
<ul style="list-style-type: none"> Trust/estate 	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, 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 SSA office or get this form online at www.SSA.gov. 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 Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. 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 item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 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 made in settlement of payment card and third party network transactions, 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), ABLÉ accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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 "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the 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.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

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.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

UNIVERSITY OF PENNSYLVANIA
OFFICE OF THE COMPTROLLER
GUEST TRAVEL REIMBURSEMENT WORKSHEET

This worksheet is to be used only for guest travel reimbursement where this reimbursement is the only payment received (except honoraria and awards). Suppliers and/or independent contractors billing for services or products should not use this worksheet, and should include their expenses within their fee structure according to their agreement/contract.

Note: Penn Administrators - Please attach this worksheet to a completed PDA-NA or F Form. Use travel object codes 5206 (domestic) or 5207 (foreign).

PAYEE	LAST	FIRST	MI	VENDOR #
ADDRESS				"for office use only"
PURPOSE OF TRIP OR EVENT				
2023 BGS PhD recruiting				PHONE NUMBER
DESTINATION(S)		BEGINNING DATE (MM/DD/YYYY)		ENDING DATE (MM/DD/YYYY)
Penn Campus				

I CERTIFY THAT THE EXPENDITURES LISTED BELOW WERE INCURRED BY ME IN CONJUNCTION WITH OFFICIAL UNIVERSITY BUSINESS, COMPLY WITH ALL APPLICABLE POLICIES, ARE ACCURATE AND THAT I AM NOT REQUESTING REIMBURSEMENT FROM ANY OTHER SOURCE.

SIGNATURE OF PAYEE X _____ * It is okay to scan or attach an email certification/signature.

DATE (MM/DD/YY)										TOTALS (\$)
S N A R T	AIRFARE, RAIL, BUS									-
	CAR RENTAL & GAS									-
	PRIVATE CAR MILEAGE \$									-
	TAXIS/LOCAL TRANSPORT.									-
	PARKING TOLLS									-
PER DIEM										
L A E M	BREAKFAST									-
	LUNCH									-
	DINNER									-
	REFRESHMENTS									-
LODGINGS										
ER O T H	TIPS (OTHER THAN MEAL/TAXIS)									-
	TELEPHONE, POSTAGE									-
	OTHER									-
TOTAL EXPENSES PER DAY		-	-	-	-	-	-	-	-	-

The Travel Policy recommends that forms be submitted for reimbursement within ten days of the Ending Date of the trip. Forms submitted after 6 months from the Ending date of the trip will not be reimbursed.

	GRAND TOTAL - EXPENSES	-
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EGS Reimbursement Request Form
University of Pennsylvania Biomedical Graduate Studies Recruitment
Please complete this form and return with your original receipts to:

Biomedical Graduate Studies
ATTN: Recruitment
417 Anatomy-Chemistry
3620 Hamilton Walk
Philadelphia, PA 19104-6110

Name: _____

Mailing Address: _____
(This is where your check will be sent) _____

Phone Number: _____

E-Mail Address: _____

Mileage information/extenuating circumstances (including missing receipts):

Your Signature

Date

