

**NON-U.S. VENDOR STATEMENT REGARDING:  
PURCHASE OF GOODS, SERVICES PERFORMED OUTSIDE THE U.S., RENTAL OF REAL PROPERTY OUTSIDE THE U.S.**

1. Name of vendor \_\_\_\_\_
2. Vendor Number \_\_\_\_\_
3. Country Location \_\_\_\_\_
4. Address (not P.O. Box) \_\_\_\_\_
5. Purchase Order or Invoice number \_\_\_\_\_
6. Purchase Order or Invoice date: \_\_\_\_\_
7. Amount (US Dollars) \_\_\_\_\_
8. Activity Number \_\_\_\_\_
9. Department Name \_\_\_\_\_

**STATEMENT REGARDING TYPE OF BUSINESS BEING CONDUCTED WITH FLORIDA INTERNATIONAL UNIVERSITY**

To the best of my knowledge, I declare that the payment being made to the Foreign Individual or Foreign Entity, on behalf of Florida International University, is for (check all that apply):

- \_\_\_\_\_ The purchase of goods from **outside** U.S. soil (quote or invoice required)
- \_\_\_\_\_ Services that **have not or will not** be performed on U.S. soil (\$5,000 or more - services agreement and invoice required)
- \_\_\_\_\_ Services that **have not or will not** be performed on U.S. soil (under \$5,000 – detailed scope of work and invoice required)
- \_\_\_\_\_ Rental of real property **outside** the USA (lease agreement and invoice required)
- \_\_\_\_\_ Subscriptions to online content or online database access (services agreement or invoice required)

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date \_\_\_\_\_

Important note: This form must be completed by the payor (Department) and emailed to Tax Compliance ([tax@fiu.edu](mailto:tax@fiu.edu))

**General Information**

**Source of Income:** Generally, income is from U.S. sources if the property that produces the income is located in the United States or the services for which the income is paid were performed in the United States.

**Personal service income.** If the income is for personal services performed in the United States, it is from U.S. sources. The place where the services are performed determines the source of the income, regardless of where the contract was made, the place of payment, or the residence of the payer. A payment is treated as being from sources within the United States if the source of the payment cannot be determined at the time of payment, such as fees for personal services paid before the services have been performed. In this situation, FIU is required to withhold the amount necessary to assure that the tax withheld will not be less than 30% of U.S. source income. Or, FIU may make a reasonable estimate of the amount from U.S. sources and put a corresponding portion of the amount due in escrow until the amount from U.S. sources can be determined, at which time withholding becomes due.

**Nonresident Aliens.** Nonresident aliens are taxed on income from sources within the United States but generally not on income from foreign sources. The University must generally withhold tax at the 30% rate on compensation paid to a nonresident alien (NRA) individual for labor or personal services performed in the United States, unless that pay is specifically exempted from NRA withholding or subject to graduated withholding, wage withholding under Internal Revenue Code Section 3402. This rule applies regardless of: place of residence, place where the contract for service was made, or the place of payment.

**Illegal Aliens:** Foreign workers who are illegal aliens are subject to U.S. taxes in spite of their illegal status. U.S. employers or payers who hire illegal aliens may be subject to various fines, penalties, and sanctions imposed by the U.S. Department of Homeland Security. If such employers or payers choose to hire illegal aliens, the payments made to those aliens are subject to the same tax withholding and reporting obligations that apply to other classes of aliens.