



**Foreign Supplier (Companies / Organizations)
Supplier Initial IRS Sourcing Analysis**

Supplier Name _____ Supplier Number _____
Date of Initial Analysis _____ Operation Location _____

Country of Tax Residence _____

Entity Contact Information to send letter:

Email address: _____

Mailing address: _____

Determine “IRS Sourcing”

___ **U.S. SOURCE**

Indicators – Does the supplier:

- Have some sort of permanent office, factory or base of operation in the U.S.?
- Conducts regular business in the U.S.?
- Have payments sent to a U.S location or U.S. bank accounts?

If U.S Source – Tax and reporting rules must be applied before each invoice. Use the Foreign Supplier Invoice Analysis form

___ **FOREIGN SOURCE**

Indicators– Does the supplier:

- Show signs that they are located exclusively outside the U.S. and conduct their business outside the U.S.?
- Not meet any of the indicators mentioned above for U.S source?

If foreign Source – no tax or reporting action is required

Certification:

I hereby certify that I have evaluated and selected the IRS sourcing determination for this foreign supplier based on the presumed information, facts and circumstance or presumption information available.

Name of Campus Administrator _____

Background:

Foreign supplier activity and payments are subject to U.S. / IRS tax withholding and reporting rules. There is an Initial IRS sourcing evaluation which is critical and a required first step before payments. Although there are no set standards, determinations are on presumptions based on the information, facts and circumstances available.

Instructions:

1. Evaluate and indicate the IRS source for the supplier activity and complete the certification. You can only choose one
2. Click the “submit Form” button to send the form to the central office FATCA mailbox and central office will scan and attach the document at the supplier level