INSTRUCTIONS FOR USE:

This form may be used for contracts with individuals engaged as guest speakers and to request honorarium payments who:

- Provide one-time nonrecurring services.
- Are being paid $2000.00 or less in total, and
- Who are not otherwise employed by the Nevada System of Higher Education (which includes CCSN, DRI, and GBC, TMCC, UNLV, UNR, WNCC, or any of the NSHE System Administration Offices).

If the payment exceeds $2000.00 you must submit a UNLV Independent Contractor Agreement for payment request.

For questions regarding the proper use of the form contact the Assistance Controller for Accounts payable at 895-1143.

If the individual is not a U.S. Citizen or lawful “permanent” resident (green card holder), contact the Nonresident Alien Tax Specialist at nraassistance@unlv.edu or call 895-1243 for further requirements and approval.

It is recommended that the traveler make his/her own travel arrangements and when negotiating the contract payment, expenses such as lodging, airfare and meal costs should be estimated and is included in the entire contract amount.

If reimbursing for travel expenses, the NSHE is limited by same policy to reimbursing at the same rates as for employees for lodging and meal allowances, (example: meals may be reimbursed up to $5.50 for breakfast, $6.50 for lunch and $14.00 for dinner a total of $26.00 per day, and lodging at $58.00 on weekdays and $90.00 on weekends if the traveler lives in within Nevada State and $90.00 if the traveler is from another state. If any meal is hosted the meal allowance for that meal must be deducted from the allowance for that day. Original receipts must be submitted by payment voucher referencing this forms document number.

Lodging may be prepaid by UNLV by method of a payment voucher accompanied by the hotels confirmation of the reservation. P-cards may not be used for lodging. Airfare maybe prepaid by method of P-card or the Travel Authorization Form. S:\Accounts Payable\Forms\Travel Authorization Form.pdf

Payments to guest speakers will be subject to 1099 or 1042-S (if a nonresident alien) reporting guidelines.
Submit the following form, a Form W-9 (or W-8BEN), and a flyer announcing the speaking engagement, or a letter offering or accepting an invitation to speak, to the Controller’s Office, Accounts Payable mail stop 1053. A U.S. taxpayer identification number (TIN) is required.

GS#

Guest Speaker Information
All information is required (including answering questions A-C below):

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<th>Guest Speaker's Full Name</th>
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<th>Speaking Date(s)</th>
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Speaker must complete and return Form W-9 (if a U.S. Citizen or resident) or W-8BEN (if international) as Page 3 of this agreement

A) Is the guest speaker a current or former (within the current calendar year) employee of any institution of the Nevada System of Higher Education?

If the answer to question A is yes, do not proceed with this form. Process the payment on an employment document.

Yes ☐ No ☐

B) Is the guest speaker a member of the same household as a NSHE employee?

If the answer to question B is yes, do not proceed with this form. Under the Board of Regents “Conflict of Interest” policy (B/R Handbook, Title 4, Chapter 10), payment is not allowed.

Yes ☐ No ☐

C) Is the guest speaker a U.S. citizen or lawful permanent resident (green card holder)?

If the answer to question C is no, contact the Nonresident Alien Tax Specialist. “See information on the next page.

Yes ☐ No ☐
International guest speakers may not be contracted, paid, or reimbursed without documentation substantiating the individual's immigration status prior to the commencement of services. Contact the Nonresident Alien Tax Specialist at 895-1243 or by email at nraassistance@unlv.edu for information on obtaining the proper visa status for guest speakers. A checklist of additional documentation requirements for visa categories can be obtained from the Controller’s website and approval of the non-resident tax specialist must be obtained. Payments to international guest speakers are subject to 30% federal income tax withholding. All payments to nonresident aliens will be subject to Form 1042-S reporting guidelines.

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Disposition of check if not to be mailed to speaker address:

The Nevada System of Higher Education is an equal opportunity/affirmative action employer and does not discriminate on the basis of race, color, religion, sex, age, creed, national origin, veteran status, or physical or mental disability in any program or activity it operates. The NSHE employs only United States citizens and individuals lawfully authorized to work in the U.S.

Speaker must complete and attached Form W-9 (if a U.S. citizen/resident) or W-8BEN (if international)

**PAYMENT AUTHORIZATION:** Based on the above, It is my determination that the guest speaker meets the guidelines for one-time, nonrecurring guest speaker payments.

**AGREEMENT:** I have read and agree to the above representations and assert that they are true and correct.

Authorized Accounts Signature Date

Printed Name of Authorized Signer

Department Mail Stop

Department Contact

Telephone Number Fax Number e-mail address

**CONTROLLERS OFFICE REVIEW**

By: Date:
Form W-9  Taxpayer Identification Number Request  Rev. May 2007 • For payments other than interest, dividends, or Form 1099-B gross proceeds

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you, and because the payment is reportable on an information return to the IRS, you are required by law to provide your correct Social Security Number or Employer Identification Number to us. If you do not provide us with this information, your payments may be subject to 30% federal income tax withholding (20% after December 31, 2003). Also, if you do not provide us with this information, you may be subject to a $50 penalty imposed by the Internal Revenue Service under section 6721.

Federal law on backup withholding permits any state or local law remedies, such as any right to a mechanic's lien, if you do not furnish a valid TIN, or if you are subject to backup withholding, the payer is required to withhold 30% of its payment to you (20% after December 31, 2003). Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all backup withholding as a credit for taxes paid on your federal income tax return.

Instructions: 1. Complete Part 1 by completing the one row of boxes that corresponds to your tax status.
2. Complete Part 2 if you are exempt from Form 1099 reporting.
3. Complete Part 3 by filling in all lines.
4. Return this completed form to us in the enclosed envelope.

Part 1 – Tax Status: (complete only one row of boxes)

Individuals:

Fill out this row

Individual Name: (First name, middle initial, last name)

Individual’s Social Security Number

Business Owners: (Optional)

A sole proprietorship may have a "doing business as" trade name. In that case, enter that name as the name of the business owner.

Business Owners Name: (REQUIRED)

Business Owners Social Security Number

Business Name: (OPTIONAL)

Trade Name

Partnership: (optional)

Fill out this row

Name of Partner(s):

Partnership’s Employer Identification Number

Partnership Name on IRS master file:

Corporation or Tax-Exempt Entity: (optional)

Fill out this row

Name of Corporation or Entity:

Employer Identification Number

Part 2 – Exemption: If exempt from Form 1099 reporting, check your qualifying exemption reason below:

☐ Corporation
☐ Tax-Exempt Entity
☐ The United States or any of its agencies or instrumentalities
☐ A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or agencies
☐ A foreign government or any of its political subdivisions or any international organization in which the United States participates under a treaty or Act of Congress

Part 3 – Signature: I am a U.S. person (including a U.S. resident alien).

Person completing this form: ___________________________ Title: ___________________________

Signature: ___________________________ Date: ___________________________

Tax correspondence address: __________________________________________________________

City: ___________________________ State: ___________________________ ZIP: ___________________________

Phone: ___________________________

Please fax the completed vendor application to the requesting department at UNLV or NSC.