



GUEST SPEAKER & HONORARIUM PAYMENT REQUEST

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):

Guest Speaker's Full Name	_____	_____	_____
	Last	First	MI
U.S. Taxpayer Identification Number/Social Security Number	_____		
Speaking Date(s)	_____	Total Fee \$	_____

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

Form W-9 Taxpayer Identification Number Request Rev. Mar 2003 • 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 backup withholding (29% 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 6723.

Federal law on backup withholding preempts 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 payor is required to withhold 30% of its payment to you (29% 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.

Use this form only if you are a U.S. person (including U.S. resident alien).

If you are a foreign person, use the appropriate Form W-8. If you were a nonresident alien and have now become a resident alien, read the note below and attach a statement if necessary.

Note to U.S. Resident Aliens who formerly were Nonresident Aliens:

If there is a tax treaty between the U.S. and your country and it contains a "saving clause" to exempt certain types of income from U.S. tax even after you have become a Resident Alien, and you want to claim that exemption, fill out all of this form AND attach a page showing:

1. The treaty country
2. The treaty article about the income
3. The article number for the "saving clause"
4. The type and amount of income that qualifies for the saving clause
5. Facts that provide a sufficient explanation of why the saving clause applies.

- 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: <i>(Fill out this row.)</i>	Individual Name: (First name, middle initial, last name) _____	Individual's Social Security Number _____
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A sole proprietorship may have a "doing business as" trade name, but the legal name is the name of the business owner.

Sole Proprietor (or an LLC with one owner): <i>(Fill out this row.)</i>	Business Owner's Name: (REQUIRED) _____ <small>(First Name) (Middle initial) (Last name)</small>	Business Owner's Social Security Number _____ or Employer ID Number _____	Business or Trade Name (OPTIONAL) _____
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Partnership (or an LLC with multiple owners): <i>(Fill out this row.)</i>	Name of Partnership: _____	Partnership's Employer Identification Number _____	Partnership's Name on IRS records <i>(see IRS mailing label)</i> _____
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A corporation may use an abbreviated name or its initials, but its legal name is the name on the articles of incorporation.

Corporation, or Tax-Exempt Entity: <i>(Fill out this row.)</i>	Name of Corporation or Entity: _____	Employer Identification Number _____
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Part 2 – Exemption: If exempt from Form 1099 reporting, check your qualifying exemption reason below:

- Corporation Note that there is no corporate exemption for medical and healthcare payments or payments for legal services.
 Tax Exempt Entity under 501(a) (includes 501 (c)(3)), or IRA
 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 an 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: _____
If address for payments is different, please list payment remit address below:

City: _____ State: _____ ZIP: _____

Phone: (_____) _____

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