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BASIC INFORMATION ABOUT YOUR RSO ACCOUNT

Accounts assigned to newly recognized Registered Student Organizations (RSOs) start out with a zero dollar balance. Re-registering RSOs may have money in their account IF they previously raised and deposited funds into their account and carried a positive dollar balance forward from the previous fiscal year. If not, a RSO must either generate revenue or apply for funding in order to pay for things.

1) **SGR**: RSOs can earn money, also known as revenue, through fundraising activities such as collecting dues, charging admission for events, securing donations and sponsorships, and winning campus competitions. Money collected this way is referred to as Self-Generated Revenue (SGR).

2) **SFB**: RSOs can apply for funding from the Student Funding Board (SFB). Please refer to the section of the Student Involvement website titled "Student Funding Board" for a complete description of the requirements to apply for and use funding from the Student Funding Board. http://si.gmu.edu/get-connected-to-funding/

There are a few differences in the way SFB money and SGR can be used. In regards to SFB money, RSOs must apply for funding and receive approval from the Student Funding Board prior to the event date and before any items may be purchased. SFB money must also be used for the specific event or purpose for which it was awarded. SGR, however, can be spent when and for what purpose the RSO chooses as long as the expense(s) adheres to the rules and restrictions of the Commonwealth of Virginia and George Mason University (GMU).

PROCEDURES FOR COLLECTING AND DEPOSITING SGR

When collecting money for any reason, the following procedures apply:

1) **Checks need to be made payable to "George Mason University."** If you want, you can list the name of your RSO in the memo line.

2) Cash and check receipts should be recorded using a cash register or log. Checks should be restrictively endorsed upon receipt. Turn the check over and write on the back: "For Deposit Only, GMU Org 610xxx". (Replace the x's with the last three digits of your RSO account number.)

3) A receipt must be given to each person who pays money. Receipt books are available to borrow from the Student Involvement office. Receipt books must be returned within a week after the collection of money has taken place.

4) All monies collected should be properly safeguarded between the time of collection and deposit. Cash amounts greater than $500 should be deposited the following business day. Lesser amounts must be deposited within the week.

5) All money collected must be deposited and expended through a university account. Money should never be deposited into a personal and/or off-campus bank account. If we find this happening, your RSO or individual members will be referred to Student Conduct. (Exception: RSOs with national or international affiliates that require their chapters to maintain outside bank accounts for tax purposes may do so.)

6) RSOs may not use PayPal or similar websites to collect money.

7) When money is collected at events such as dances or parties, cash handling and wristband procedures must be followed.

INSTRUCTIONS FOR MAKING DEPOSITS INTO YOUR RSO ACCOUNT

Deposits are made at the Cashier's Office in SUB I. To make a deposit, you will need to complete a triplicate *Cash Receipt* form, which is similar to a bank deposit slip. *Cash Receipt* forms are available at the Student Involvement office in The HUB. The *Cash Receipt* form should be completed before arriving at the Cashier's Office in order to avoid creating delays for other customers in line.

To complete the *Cash Receipt* form:

1) Bank number is always "1."
2) Use the current date.
3) The organization code is your RSO's six-digit account number, which starts with "610xxx."
4) Select (from the following list) the five-digit account code that best describes the type of money that you have collected.

   Dues: 08411
   Event Ticket Revenue: 08412
   Admission Fees: 08413
   Booth/Concessions: 08415
   Sportswear Sales: 08417
   Sponsorships: 08418
   Food Sales: 08420

Other Receipts: 08499

5) List a specific description, such as "Kappa dues" or "Alumni Club sponsorship."

After making your deposit, retain the yellow copy of the *Cash Receipt* form for your records for at least three (3) fiscal years. If you send an email request to <sibudget@gmu.edu>, we can check to see that your deposit(s) posted properly to your RSO account.

To find out how much SGR is in your RSO account, send an email to <sibudget@gmu.edu>. If your organization does not spend all of its SGR, the remaining amount will be carried forward to the next fiscal year. Unspent SFB, however, does not carry over from one year to the next.

SPENDING MONEY FROM YOUR RSO ACCOUNT

Money cannot be withdrawn from RSO accounts. But money (both SGR and SFB) can be spent from RSO accounts in a variety of ways.

All spending must comply with the rules and guidelines of the Commonwealth of Virginia and GMU. All requests for payment must be signed or approved by the President or Treasurer of your RSO. All spending activity must be approved by Student Involvement.

1) **On-Campus Purchases**: RSOs may use their organization code (six-digit account number starting with "610xxx") to "charge" on-campus services such as Events Production, Parking Services, Copy Center, and facility rental (i.e., the Corner Pocket or Center for the Arts). When using your organization code to "charge" things, the cost of the expense will be deducted automatically from your RSO account, similar to using a debit card. Make sure there is enough SFB or SGR in your RSO account to cover the charges. Otherwise, your RSO will be required to make a deposit into its account to cover the cost of any overspending. RSOs accounts are not allowed to have a negative balance.

   To avoid having cancellation and/or "no show" fees charged to your RSO account, be sure to inform all vendors (such as Event Services and Student Centers) at least three (3) business days in advance if your event is cancelled.

   RSOs may also use their organization code to "charge" catering from the on-campus caterer, Sodexo Special Occasions. (See page 8 for more information about catering.)

2) **Off-Campus Purchases**: There are several ways to purchase and pay for goods and services from off-campus vendors.

a) **Reimbursements:** One of your organization's members can pay for an expense out-of-pocket and then seek reimbursement afterwards. To request a reimbursement, the payee must fill out, sign, have the RSO President or Treasurer sign, and then submit to Student Involvement an *RSO Payment Request Form* along with the original, itemized receipt and proof of payment. Acceptable proof of payment includes: a copy of the cashed check (both the front and back sides of the cashed check) or a bank or credit card statement showing the transaction. An itemized receipt is required because it shows exactly what was purchased and the amount of tax (if any) was charged. A credit card slip is NOT an itemized receipt.

If the reimbursement is for food, beverages or catering, a completed *Food & Beverages Authorization Form* must also be submitted. (See page 10 for more information about the *Food & Beverages Authorization Form*.) Reimbursements normally take up to thirty (30) days to process. The payee will be reimbursed via a check sent to the address that he/she listed on the *RSO Payment Request Form*.

b) **Purchase Orders**: Purchase Orders (POs) will allow a RSO to get the goods that they want without having to pay out-of-pocket. A PO is a binding agreement between the university and the vendor, indicating that the university has set aside money to pay for the expense(s) listed on the purchase order form. Many local vendors, but not all, will accept a PO in lieu of payment. Vendors that routinely accept POs include Fairfax Domino's, Panera, Jason's Deli, Famous Dave's, Potbelly-Fairfax, and Giant Food of Fairfax. Unfortunately, stores such as Target, Walmart, Party City, COSTCO, and Whole Foods do not accept POs.

To obtain a PO, fill out the *Purchase Order Request Form* and submit it (with the RSO President or Treasurer's signature) to Student Involvement at least five (5) business days before your event. If the vendor has not been paid by the university within the last calendar year, a *Virginia Substitute W-9* form is also required. If the PO is for food, submit a *Food & Beverages Authorization Form* as well. (See page 10 for more information about the *Food & Beverages Authorization Form*.)

Student Involvement will issue a PO and send it via e-mail to the individual, who initiated the request. If you are using a PO to place an order, let the vendor know that you will be paying with a PO. Print the PO and present it to the vendor at the time of purchase or delivery. NOTE: No later than five (5) business days after the event, submit to

Student Involvement the invoice or receipt for your purchase. GMU needs the itemized invoice or receipt in order to pay the vendor for the purchase.

3) **Contract Payments**: To pay a speaker, DJ, performer, or workshop presenter, you must submit to Student Involvement a *GMU Contract Packet* and a *Purchase Order Request Form* at least 30 days before the event. The Contract Packet includes:
   a) a contract which must be completed and signed by the presenter;
   b) a *Virginia Substitute W-9* form which the presenter must complete;
   c) an *Independent Contractor Form* which you must complete to verify that the presenter is a contractor and not a GMU employee; and,
   d) other required documentation (if applicable).

   NOTE: There are two types of contracts. For speakers, use the Lecturer contract. For all others, use the Entertainment contract. All parties contracted to perform at GMU will need to submit proof of insurance along with the signed contract. They must also submit an invoice after the event to receive payment. Under no circumstances should a student sign a contract.

4) **Paying Conference Registration or National Dues**: To pay conference registration fees or dues to a national organization, submit to Student Involvement an *RSO Payment Request Form*, an invoice or other documentation showing the amount due, and a list of students for whom the conference registration or dues are being paid. Requests to pay registration fees should be submitted at least thirty (30) days before the payment is due to the conference. You must have self-generated revenue (SGR) for dues payments. The Student Funding Board does not award funding for dues payments.

5) **Honorarium Payments**: Your organization may pay an honorarium as a token of appreciation to a distinguished or noted individual, who provides a professional service for which no payment is required. There is no contract, and the fee is not set or arranged by the recipient. An honorarium may include an amount to help defray the cost of the distinguished individual's travel expenses. For example, you could pay a speaker a $400 honorarium, which includes $200 for a presentation and $200 for travel expenses. Honorarium payments cannot exceed $1,999. Presenters should arrange and pay for their own transportation. Students should never pay out-of-pocket for a presenter's travel expenses. Honorariums can be paid only to individuals, not to businesses or non-profit organizations. Honorariums cannot be paid to GMU faculty, students, employees, part-time employees, or recent employees.

To pay an honorarium, submit to Student Involvement an *RSO Payment Request Form,* a *Virginia Substitute W-9* form from the presenter, an Independent Contractor form, and a flyer or newsletter advertising the presentation.

6) **JV Transfers:** RSOs can send money from their accounts to other RSO accounts or to GMU departments by requesting an internal transfer called a Journal Voucher, or JV. Typically, JVs are used when RSOs co-sponsor events with other RSOs or university departments. JVs are also used to pay Mason Recreation for use of their fields or equipment.

   To request a JV transfer of money to another RSO or GMU department, send an email to <sibudget@gmu.edu> stating the amount of money to transfer, the organization to receive the transfer, and a contact person who expects to receive the transfer.

   To pay Mason Recreation for use of their fields or equipment, submit a copy of the invoice from Mason Recreation and an *RSO Payment Request Form*.

Catering and Food Orders

1) **Sodexo (On-Campus Caterer):** The easiest way to purchase food for your events is to order from the on-campus caterer, Special Occasions Catering, also known as Sodexo. Sodexo offers two types of catering: regular and Shoestring Menu orders.

   a) For regular catering orders (including Flavours Catering, Wellness Menu, and Community Catering), Sodexo will deliver the food to your event, set up, and clean up afterward. For regular catering, you must place your order on-line at https://masoncatering.catertrax.com/

      During the checkout process:

      1) Select "State Account" as the "Payment Method."
      2) List your organization code (six-digit account number starting with "610xxx") as the "State Account Number." (The website requires that you list the number as "6-10xxx".)
      3) Select "Student Club Function" as the "Purpose of Event."
      4) Fill in the "Name of the Event" and "Event Description."
      5) List sibudget@gmu.edu as the "Other Approver."

      Place your catering order at least three (3) business days before your event to avoid a late fee. Sodexo will notify Student Involvement of your order to verify that your organization has sufficient funds to pay for the catering.

b) Sodexo's Shoestring Menu order is less expensive, because you supply the labor. You must pick up your order at the Catering office, set up your event, and return the serving utensils to the Catering office afterward.

To place a Shoestring Menu order, complete the *Shoestring Catering Order Form*, a copy of which can be found on the Student Involvement Fiscal Management webpage, and submit it to Student Involvement at least two (2) weeks before your event. We will approve your order and then send it to the Catering office.

For both regular and Shoestring Menu catering orders, Sodexo will automatically charge your RSO account. The *Food & Beverages Authorization Form* is not required for Sodexo orders.

2) **Approved Off-Campus Caterers:** If you prefer to use a caterer other than Sodexo, you must use one of the GMU approved caterers listed on the following webpage:
http://shopmason.gmu.edu/catering/list/

When using a GMU approved caterer, you have two options for paying.

a) A member of your RSO can pay for the food out-of-pocket and then seek reimbursement afterwards by submitting the *RSO Payment Request Form, Food & Beverages Authorization Form*, an itemized receipt, and proof of payment. (Tips are only reimbursable up to 15% of the total cost.)

b) A Purchase Order (PO) can be requested. To request a PO, submit to Student Involvement an estimate or an invoice for the order, a *Purchase Order Request Form,* and a *Food & Beverages Authorization Form.* Once a purchase order has been issued, you cannot revise the amount; therefore, please remember to include the cost of tip (no more than 15% of the total cost) when submitting the *Purchase Order Request Form*. No later than five (5) business days after the event, submit the invoice or receipt to Student Involvement so the vendor can be paid.

NOTE: Not all GMU approved caterers will accept a PO. When dealing with those vendors, you will have to pay out-of-pocket and then seek reimbursement afterwards.

FOOD & BEVERAGES AUTHORIZATION FORM

With the exception of orders placed with Sodexo, a *Food & Beverages Authorization Form* is required whenever food is purchased, regardless of whether a purchase order is used or someone pays for the food and then seeks reimbursement afterwards. Please note that this form is completed one way for POs and another way for reimbursements.

1) For a purchase order, the *Food & Beverages Authorization Form* should list the vendor's name in the Vendor/Payee box in the upper left-hand corner. The vendor's signature is not required on the form. (Submit along with the *Purchase Order Request Form* and an estimate or an invoice for the order.)

2) For a reimbursement, the *Food & Beverages Authorization Form* should list the name of the person who paid for the expense in the Vendor/Payee box in the upper left-hand corner. The payee's signature is required on the form (the top line at the bottom). (Submit along with the *RSO Payment Request Form*, an itemized receipt, and proof of payment.)

Under the section labeled "Event Information," RSOs should fill in the date, time, location, and number of attendees. In order to ensure compliance with state rules, the Fiscal Services office uses this information to determine how much money was spent per person. The "maximum per person" meal amounts are: breakfast $8, lunch $10, and dinner $15.

Under the section labeled "Purpose of Event," RSOs should always check box #3 (Student Club Function) on the form.

COPY CENTER

RSOs may use their organization code to pay for print and copy jobs at the Copy Center. The charges will be deducted automatically from the RSO account. Make sure you have enough SGR or SFB in your RSO account to cover any costs you incur. Otherwise, you will be required to make a deposit into your RSO account to cover the charges.

EVENT SERVICES

RSOs may use their organization code to pay for the rental of audio equipment, microphones, etc., from Event Services. Requests must be submitted to Event Services at least ten (10) days prior to the event. Event Services will prepare an estimate and send it to you. If you do not have enough SGR or SFB to cover the total cost listed on the estimate, you will need to change or cancel your request. If you proceed with the estimate, Event

Services will automatically charge the rental fee to your RSO account. Make sure you have enough SGR or SFB in your RSO account to cover any costs you incur. Otherwise, you will be required to make a deposit into your RSO account to cover the charges.

If you need to cancel a request, you must do so (directly with Event Services) at least two (2) business days before the scheduled event. If you do not cancel, Event Services will charge your RSO account for its services.

No Show and Set-Up Change Fees

RSOs may reserve and use rooms in Student Centers free of charge. However, failure to use reserved rooms may result in Student Centers charging "no show" fees. Fees also may be charged if you request a major change in room set-up. If you are notified by Student Centers that you have been charged a "no show" fee or a fee for a major room set-up change, you must bring payment to Student Involvement within three (3) business days. Failure to take care of the fee will result in the release of all reservations held by your RSO, and you will not be able to make any new reservations. You may pay the fee with cash or a check made payable to Student Centers, or if your RSO has SGR, you may request payment be issued via a JV transfer.

Purchasing Restrictions

State regulations prohibit the purchase of gifts, gift cards, alcohol, or any items that could be considered personal such as filing cabinets, crowns/tiaras, ink, software, etc. RSOs may not use SGR or SFB for such purchases.

Purchasing T-Shirts

Student organizations may buy t-shirts with money they have raised (SGR). No SFB funding will be awarded for the purchase of t-shirts, pens, cups, wristbands, etc.

There are two processes for paying for t-shirts and other such items. You may request that the university issue payment directly to the vendor by submitting a *Purchase Order Request Form* and the vendor invoice. Otherwise, a member of your RSO can pay for the t-shirts out-of-pocket and seek reimbursement afterwards by submitting a *RSO Payment Request Form*, itemized invoice/receipt, and proof of payment.

NOTE: If any Mason logos will appear on the shirts or other items, you must purchase them from an approved GMU logo vendor. More information about GMU trademarks and a list of approved vendors can be found at http://trademarks.gmu.edu/about/

If you plan to sell the t-shirts or other items with a Mason logo on them, you will be charged a 20% royalty fee for your order. If you do not plan to sell the t-shirts or other items, let the vendor know this when you place the order so that you are not charged the royalty fee. Finally, the use of the Mason Athletics logo is restricted to athletics-related materials.

DONATIONS

1) **Making Donations**: State law prohibits the donation of money from RSO accounts. If you are raising money to donate to a charity or a non-profit organization, have the participants make their donations payable directly to the charity or non-profit by check or on-line. If an RSO deposits donation money into its RSO account, it will not be able to send it to the charity or non-profit.

2) **Receiving Donations**: RSOs that receive financial sponsorship from outside entities or individuals must deposit the money into their RSO account unless they have a national or international affiliation that requires an off-campus account. Donations from outside entities or individuals are tax deductible only if they are deposited into the RSO account. Sponsorship money may not be donated to charities or non-profit organizations. A letter of acknowledgement should be sent to the donor within one week of the donation. A sample acknowledgement letter can be found in Appendix A.

FUNDRAISING EVENTS

If you are planning a fundraising event with a local restaurant, the restaurant will likely ask for your tax ID number (also referred to as TIN or EIN). RSOs are considered part of GMU for tax purposes. You can find a copy of GMU's W-9 form in Appendix B.

Bake sales are not allowed on campus. If you wish to raise money through campus food sales, all food items must be purchased (rather than home baked) and individually wrapped.

RECORDKEEPING

All financial records, such as cash receipts and deposit logs, must be maintained for at least three (3) fiscal years. Records should be passed from out-going officers to incoming officers. RSOs should keep a copy of all documents submitted to Student Involvement so that (in the event paperwork is lost) a copy is available for processing.

Fiscal Management Training

Regardless of which Tier (1, 2, or 3) a RSO falls within, each RSO President and Treasurer must complete the Fiscal Management 1.5 training each year. The training sessions are conducted in person at the beginning of each semester. Fiscal Management 3.0 training is required for Tier 3 RSOs that plan to travel. The Fiscal Management 3.0 training presentation is posted on-line along with a test, which must be completed and submitted (via e-mail) to <sfb@gmu.edu>. If your Tier 3 RSO is not planning to travel, you may opt-out of the Fiscal Management 3.0 training by completing and then submitting (via e-mail to <sfb@gmu.edu>) the *Fiscal Management 3.0 Opt-Out Form* located on the Student Involvement Fiscal Management webpage.

Forms

All of the forms mentioned in this handbook can be found on the Student Involvement Fiscal Management webpage located at: https://si.gmu.edu/registered-student-organizations/spending-money/

Resources

For questions about fiscal procedures, please send an e-mail to <sibudget@gmu.edu>. For questions about funding from the Student Funding Board, please send an e-mail to <sfb@gmu.edu>.

APPENDIX A

Student Organization Name
George Mason University
4400 University Drive, MSN 2D6
Fairfax, VA 22030

Company Name
Contact Person Name
Street Address
City, State ZIP

Mr. /Mrs./Ms. ____________:

We would like to thank [COMPANY NAME] for the generous donation of [AMOUNT] to [RSO NAME]. We appreciate the support of [COMPANY NAME]. The funds will be used to [PROVIDE SPECIFIC DETAILS, SUCH AS: ASSIST STUDENTS TO ATTEND PROFESSIONAL SEMINARS AND CONFERENCES; SUPPORT OUR ORGANIZATION'S DEVELOPMENT; FUND WORKSHOPS; ENABLE COMMUNITY OUTREACH ACTIVITIES]. Thank you again for your support.

Respectfully,

Name of RSO Leader
Name of Organization
George Mason University

APPENDIX B

Form **W-9**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)
George Mason University

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ ________

☑ Other (see instructions) ▶ Government

Exemptions (see instructions):
Exempt payee code (if any) ________
Exemption from FATCA reporting code (if any) ________

Address (number, street, and apt. or suite no.)
4400 University Drive

Requester's name and address (optional)

City, state, and ZIP code
Fairfax, VA 22030

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
[ ][ ][ ] – [ ][ ] – [ ][ ][ ][ ]

Employer identification number
5 4 – 0 8 3 6 3 5 4

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Margo Thomson Date ▶ 9/6/2016

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at *www.irs.gov/w9*. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

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.

Cat. No. 10231X Form W-9 (Rev. 8-2013)