

## Foreign Corporation Information Form

The Foreign Corporation Form will help determine if taxes should be withheld on payments made to foreign corporations.

All applicable questions below must be answered. This form must be returned to Tax Compliance (USM Box 5119, Hattiesburg, MS 39406) before any check can be issued. It is **strongly** suggested that this form be completed before any services are performed or goods are purchased.

Corporation Name: \_\_\_\_\_

U.S. Tax Identification Number: \_\_\_\_\_

SSN ITIN EIN Other \_\_\_\_\_

Foreign Address Line 1: _____ Line 2: _____ Line 3: _____ Providence/Region: _____ Country: _____ Postal Code: _____ Telephone Number: _____
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US Local Street Address (If applicable) Line 1: _____ Line 2: _____ Line 3: _____ City: _____ State: _____ Zip Code: _____ Telephone Number: _____
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Estimated Payment Amount \$ \_\_\_\_\_

Estimated Dates of Service Start \_\_\_\_\_ Finish \_\_\_\_\_

DETERMINING IF INCOME IS EFFECTIVELY CONNECTED WITH US TRADE OR BUSINESS	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does foreign corporation have a "fixed base" or "permanent establishment" (ex: office, factory, etc.) in the US where income is generated? <ul style="list-style-type: none"> <li>▪ If yes, make sure to complete the US Address section.</li> <li>▪ If no, but considered US source income (see below), Southern Miss will withhold 30% of payment as taxes, unless a tax treaty applies.</li> </ul>
<input type="checkbox"/> Yes <input type="checkbox"/> No	If corporation does have a fixed base or permanent establishment in the US, will the foreign corporation supply Southern Miss with Form W-8ECI? (Previously known as Form 4224 - Exemption from Withholding of Tax on Income Effectively Connected with the Conduct of Trade or Business in the United States) <ul style="list-style-type: none"> <li>▪ If corporation will not supply above form, Southern Miss will withhold taxes from payment at the established graduated tax rates that apply to all US citizens and corporations.</li> </ul>

DETERMINING IF INCOME IS CONSIDERED FOREIGN SOURCED OR US SOURCED	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is Southern Miss purchasing goods produced outside the US by a foreign corporation? <ul style="list-style-type: none"> <li>▪ If yes, no taxes will be withheld (payment considered as foreign sourced).</li> </ul>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is Southern Miss contracting for the personal services of a foreign individual for work to be performed OUTSIDE the US? (ex: analyzing samples in foreign country) If yes, where will services be performed? _____ <ul style="list-style-type: none"> <li>▪ If all services are performed outside the US, no taxes will be withheld (payment considered foreign sourced as long as individual is not a Resident Alien or US Citizen).</li> </ul>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is Southern Miss contracting for the personal services of a foreign individual for services to be performed INSIDE the US? (ex: speaking at Southern Miss) <ul style="list-style-type: none"> <li>▪ If yes, individual may also need to complete the Foreign National Information Form. Contact Tax Compliance (TC) at (601) 266-4102 for a copy.</li> </ul>

DETERMINING IF FOREIGN CORPORATION IS CONSIDERED PERSONAL HOLDING COMPANY	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does corporation earn 60% or greater of its income from contracts for personal services?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Will USM have authority to determine who will perform any part of the services?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does the individual for which contract specifies own at least 25% of outstanding stock?
If any of above questions are answered "Yes", and the payment is for services, not goods, the payment will be taxed at 30%. This tax will be reported to the company on a 1042-S, and the company will be required to file a IRS 1120-F tax return at year-end.	

I hereby certify that all of the above information is true and correct.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Southern Miss reserves the right to withhold taxes at the rate of 30% on any payments made to a foreign corporation if none of the above questions can be answered or if the answers are doubtful. The payment and taxes withheld will be reported to the Internal Revenue Service and the foreign corporation on Forms 1042 and 1042S at the end of the calendar year.

<b>To be completed by TC</b> <input type="checkbox"/> Tax @ 30% <input type="checkbox"/> Tax @ grad. rates <input type="checkbox"/> No Tax (not US source) <input type="checkbox"/> Tax treaty
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