

Northwestern

Economics

SEMINAR SPEAKER REIMBURSEMENT

Thank you for speaking in one of our workshop series. Attached are two forms for you to complete for reimbursement of expenses:

1. If you are a citizen or resident, you should complete an Internal Revenue Service W9 *Request for Taxpayer Identification Number and Certification* form. Even though expense reimbursements are not reportable as income to the IRS, federal regulations require that all payments are associated with a social security number or a tax identification number (TIN). If you are not a US citizen or resident, please ignore this form.

The W9 form can be returned to John Affrunti in room 304 before you leave campus. Otherwise scan and e-mail it along with your expense report and receipts.

A fillable PDF can also be found on the Internal Revenue Service website:

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

2. A university *Visitor's Travel Expense Report*. A fillable PDF of this form can also be found at:
http://www.northwestern.edu/financial-operations/policies-procedures/forms/visitors_exp_rpt.pdf
We do need a signature and date. If you use the fillable PDF, print it out, sign and then scan.

3. Include all your receipts. Please note the following:
 - we need itemized restaurant checks and hotel bills, and not just credit card receipts,
 - we need airfare ticket/receipt and (if available) your boarding passes. Please be sure that the airfare receipt or e-ticket confirmation indicates the amount paid, the date, and the form of payment used.

All forms and scanned receipts may be e-mailed to John Affrunti at econ-financial@northwestern.edu. If you prefer to send by mail, our address is:

John Affrunti
Department of Economics
Northwestern University
2001 Sheridan Road, Room 302
Evanston, Illinois 60208-2600

Northwestern policy is that all reimbursement claims must be submitted within 90 days.

If there are any problems you can reach him by phone at (847) 491-5277 or e-mail him at econ-financial@northwestern.edu.

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 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 line 1 to avoid backup withholding. For individuals, this is generally 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶	Date ▶
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Visitor's Expense Report

An electronic VER is available, see the Online Voucher in the NUPortal



NORTHWESTERN
UNIVERSITY

Department: Economics

Dept Code: ECO

Request Date:

Dept. Contact: John Afrunti

Phone: 847-491-5277

Email: j-affrunti@northwestern.edu

Request #:



ECO77393331

Voucher #:

Visitor

Vendor Code:

VISITOR: Please Complete this Section

Original receipts must be submitted for all claimed expenses

Visitor Name:

Address:

City, State ZIP:

Phone:

Date(s) of Travel or Expense From: To:

Business Purpose:

Seminar at Department of Economics

Expense Item	Description, Documentation Requirements	Explanation of Expense			Amount
Air	Coach rate; attach original passenger receipt				
Rail	Attach original passenger receipt				
Ground Transportation	Taxi, etc., attach original receipts and include tip				
Automobile	Enter Mileage incurred on or before 12/31/2015: Enter Mileage incurred on or after 1/1/2016:	@ 0.575 per mile: \$0.00 @ 0.540 per mile: \$0.00	Parking Total:	Tolls Total:	\$0.00
Other Transport	Rental car, etc.				
Hotel Room & Tax	Attach original hotel voucher				
Meals	Attach original receipts, dinners may not exceed \$65 per night, incl. tax and tip				
Incidentals	Attach original receipts, gratuities & other misc. items				
Non-travel Expense #1					
Non-travel Expense #2					
Non-travel Expense #3					

VISITOR: Certification Signature Required

I certify that I have paid out these amounts for University-related activities in support of the business purpose listed and in accordance with University policies and procedures, that sponsored project expenses contain no charges for alcoholic beverages or other unallowable items, and that I have not previously received nor will I receive separate reimbursement from Northwestern University or any other entity for any charge I am submitting on this form.

Date

Visitor Signature

Total Expense \$0.00

NORTHWESTERN UNIVERSITY USE ONLY Chartstring Distribution

Fund	Department	Project	Activity	Program	CF1	Account	Amount

Dean or Supervisor Area(s) Approval Required

I certify that these expenses were incurred for University related activities and approve them as proper charges to University accounts.

Print Name(s)	Signature(s)	Date