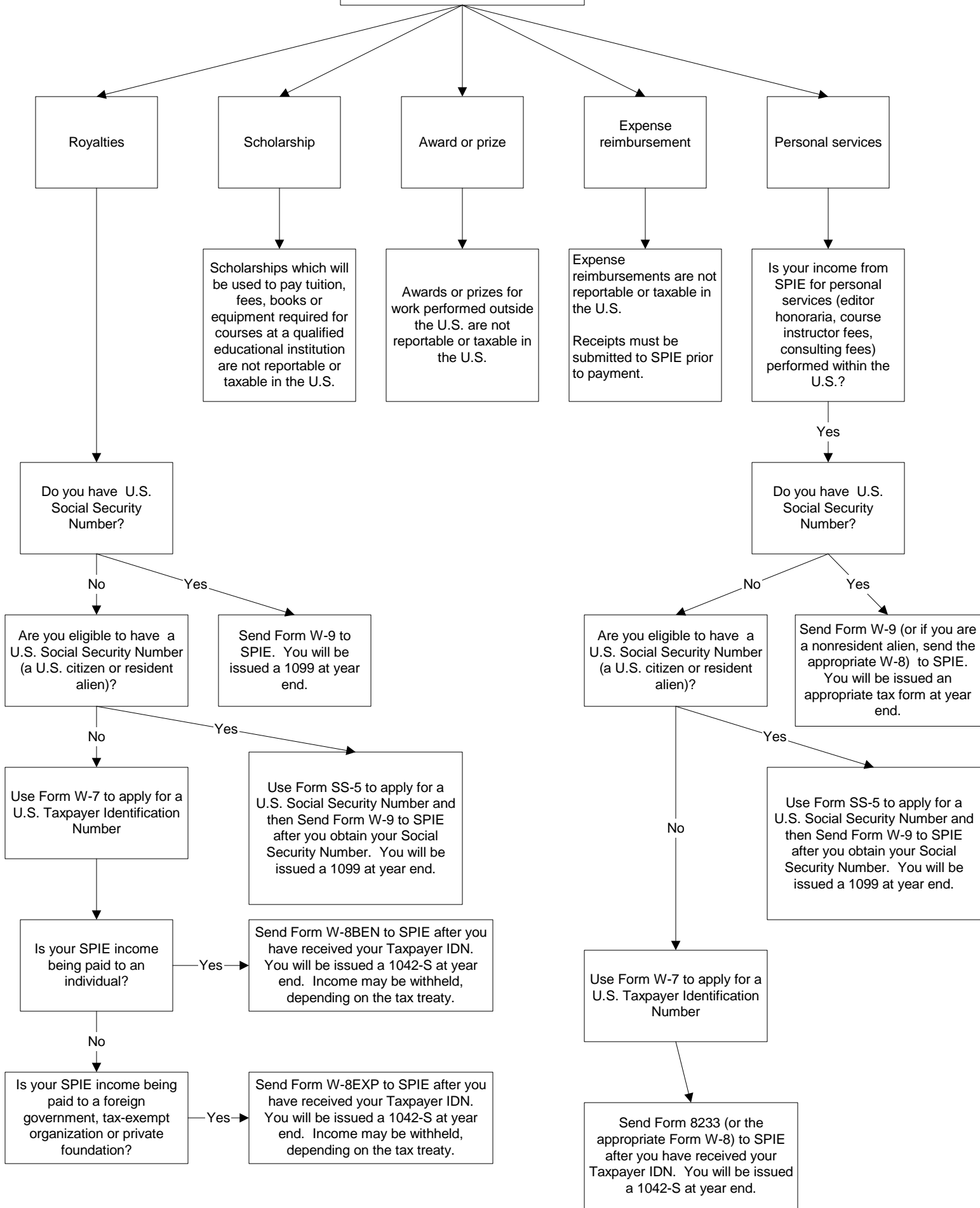


# Type of payment from SPIE



Royalties

Scholarship

Award or prize

Expense reimbursement

Personal services

Do you have U.S. Social Security Number?

No

Yes

Are you eligible to have a U.S. Social Security Number (a U.S. citizen or resident alien)?

No

Yes

Use Form W-7 to apply for a U.S. Taxpayer Identification Number

Is your SPIE income being paid to an individual?

Yes

No

Is your SPIE income being paid to a foreign government, tax-exempt organization or private foundation?

Yes

Send Form W-9 to SPIE. You will be issued a 1099 at year end.

Use Form SS-5 to apply for a U.S. Social Security Number and then Send Form W-9 to SPIE after you obtain your Social Security Number. You will be issued a 1099 at year end.

Send Form W-8BEN to SPIE after you have received your Taxpayer IDN. You will be issued a 1042-S at year end. Income may be withheld, depending on the tax treaty.

Send Form W-8EXP to SPIE after you have received your Taxpayer IDN. You will be issued a 1042-S at year end. Income may be withheld, depending on the tax treaty.

Scholarships which will be used to pay tuition, fees, books or equipment required for courses at a qualified educational institution are not reportable or taxable in the U.S.

Awards or prizes for work performed outside the U.S. are not reportable or taxable in the U.S.

Expense reimbursements are not reportable or taxable in the U.S. Receipts must be submitted to SPIE prior to payment.

Is your income from SPIE for personal services (editor honoraria, course instructor fees, consulting fees) performed within the U.S.?

Yes

Do you have U.S. Social Security Number?

No

Yes

Are you eligible to have a U.S. Social Security Number (a U.S. citizen or resident alien)?

No

Yes

Send Form W-9 (or if you are a nonresident alien, send the appropriate W-8) to SPIE. You will be issued an appropriate tax form at year end.

Use Form SS-5 to apply for a U.S. Social Security Number and then Send Form W-9 to SPIE after you obtain your Social Security Number. You will be issued a 1099 at year end.

Use Form W-7 to apply for a U.S. Taxpayer Identification Number

Send Form 8233 (or the appropriate Form W-8) to SPIE after you have received your Taxpayer IDN. You will be issued a 1042-S at year end.