



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

WWW.COMPTROLLER.NYC.GOV

SCOTT M. STRINGER
COMPTROLLER

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Dear City Agency:

Thank you for contacting us with your Foreign Vendor Validation request. In order to expedite your validation, we require that City Agencies and their vendors complete a Foreign Vendor Questionnaire concerning each foreign vendor. The information contained on the enclosed Foreign Vendor Questionnaire will enable us to approve your vendor for FMS transactions and ensure the proper IRS tax treatment and reporting for your vendor. The requested information is essential for accurate tax reporting.

Please note the following:

- City Agencies are responsible for submitting a complete Foreign Vendor Questionnaire as follows:
 - ✓ Part I - Vendor Questions: questions must be completed and certified by *vendors*
 - ✓ Part II - City Agency Questions: questions must be completed and certified by *City Agencies*
- City Agencies must ensure that tax treaty benefits are claimed on W8 forms for United States sourced income in order to expedite the validation process.
Please Note: If the country where the vendor resides does not have a treaty with the United States, it should be noted in Part II (Question 6) of the Foreign Vendor Questionnaire. A listing of treaties can be found at <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>.
- Please do not change the format of the questionnaire or otherwise alter the questions posed.

Please let us know if you have any questions by forwarding an e-mail to 1042vendor@comptroller.nyc.gov.

Cordially,

Tax Reporting Unit
Vendor Support Division
New York City Comptroller
Bureau of Accountancy



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FOREIGN VENDOR QUESTIONNAIRE

Part I: Vendor Questions

1. Company/Individual Name as it appears on the IRS W8 form:

2. What is your country of residence?

3. Substantial Presence Test: Please answer both parts. Do not check all categories.

Part 1: Have you been present in the United States for 31 days during the current year?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>

Part 2: Have you been present in the United States for 183 days during the 3 year period including the current year and the 2 years previous to the current year?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>

4. Has the company/individual been incorporated in the United States?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>

If "Yes", please provide the state where the incorporation took place.

5. Does the vendor possess a US based Social Security Number (SSN), Employer Identification Number (EIN) or Individual Taxpayer Identification Number (ITIN)?

Please Note: An EIN is mandatory if services are provided in the United States and/or if the company/individual has a physical presence in the United States.

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>

6. What is the physical payment address?

7. Does the company/individual have a United States based address or United States based branch?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>

If "Yes", briefly explain the purpose/use of the United States based address.

8. Please provide your contact information.

Contact Name	
E-mail Address	
Phone Number	
Time Zone	

9. Does the company/individual provide software related services?

Yes	
No	

If "Yes", where and how are your services provided?

10. Please use the space below to provide additional information not covered in the questions above.

Vendor Certification

I certify that the information above is true and complete to the best of my knowledge and belief.

Vendor Signature

Date

Print Name

Part II: City Agency Questions

1. Income Source Test: Please answer the appropriate question(s).

Services: Please mark the territory where services will be performed by the vendor. Do not check both categories.

United States	
Foreign Territory	

Goods: Will goods be purchased from the vendor?

Yes	
No	

Please Note: The place where products and/or services are used is not necessarily where they are performed. If unsure, use Question 6 to explain.

2. What services or goods will be provided by the foreign vendor?

3. What FMS Object Code will be used on the contract and/or subsequent payments? (In addition to the object code, please provide the short name.)

4. Does the vendor have an existing FMS Vendor Code? If so, please provide the Vendor Code.

5. Does the vendor have an existing contract?

Yes	
No	

If Yes, Please provide the FMS contract number. (If a vendor is signing up for bid notifications or commodity codes, please provide information in "Other Explanation.")

Contract Type	
Contract Number (if applicable)	
Other Explanation	

6. Please use the space below to provide additional information not covered in the questions above.

City Agency Certification

The Fiscal Officer or Designee certifies that:

1. The W8 provided by the vendor has been reviewed for completeness and accuracy; and
2. The information above is true and complete to the best of my knowledge and belief.

_____ Fiscal Officer Signature or Designee

_____ Date

_____ Department Signer's Name

_____ Phone Number

_____ Department Signer's E-Mail Address

_____ Department Name

_____ Department Code