

The Ledger

A Newsletter of the University Controller's Organization

Website: <http://www.controller.vt.edu>

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Employment Relocation Agreement Revised

A revised version of the Employment Relocation Agreement form is now available at https://controller.vt.edu/content/dam/controller_vt_edu/Forms/Travel/relocation_agreement.pdf. **Departments should begin using this version for any new relocation agreements.**

The Employment Relocation Agreement has been modified to clarify the employee's total reimbursable expense limitation. This is the amount the University agrees to reimburse or pay on behalf of the employee and is specified by the department in item #2 of the agreement. There has been some confusion whether the amount listed by the department includes common carrier and household storage. On the revised form, departments will be required to indicate whether the reimbursable expense limitation includes or excludes common carrier and household storage expenses as shown below. Additional comments regarding the limitation are optional.

2. University agrees to reimburse or pay on behalf of the Employee certain expenses incurred as a result of the residence relocation. University Procedure 20345: Moving & Relocation Expenses is incorporated herein by reference. It is agreed that total reimbursable expenses will be limited to \$. **Check one:** This total INCLUDES ☐ or EXCLUDES ☐ common carrier transportation and storage of household goods for up to 30 days which, if excluded, shall be limited to: \$.

Employee Moving and Relocation Expense Summary Updated

The 2014 Employee Moving and Relocation Expense Summary form has been modified to help with confusion on reporting total relocation payments. The column now titled "Total All Prior Payments" should reflect prior reimbursements plus transportation expenses paid directly to the carrier, and the number shown for "This is Payment #" will reflect all relocation payments made on behalf of the employee.

The revised 2014 Employee Moving and Relocation Expense Summary form is now available at

https://controller.vt.edu/content/dam/controller_vt_edu/Forms/Travel/2015Moving_form.pdf.

New International Travel Insurance Account Code

A new account code has been established for the purchase of international travel insurance known as MEDEX. The new account code is 124ZL. International travel insurance is purchased through the university's Office of Risk Management to provide university personnel overseas assistance, repatriation and evacuation coverage not provided through the Anthem BC/BS Medical Insurance. Account codes used in the past were 12440, 12441, and 11150. If you're planning a trip overseas please contact the Office of Insurance and Risk Management at 231-7439 to see if MEDEX is recommended for your particular destination.

Procedure for Completing W9 Form

In order to provide prompt payments to individuals, it is important that the Controller's Office has properly completed W9 or substitute W9 forms (**preferred form**) prior to processing payments to individuals. Department responsibility for these

payments includes the following:

- On forms, we include the following form whenever a "new supplier" PR is processed for an individual in HokieMart

- Always use black or blue ink so that these documents will scan properly
- Fill out the form accurately and completely
- Fax the form to 540-231-7221 (**do not email documents because they contain personally identifying information**).


The Controller's Office will return improperly completed forms to the originating department. W9 forms are located on the Controller's Office website and are shown on following pages.

An electronic W9 form, which has been formatted for completion, can be found on the web <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

An electronic Substitute W9 form can be found on the Controller's website as well under https://controller.vt.edu/content/dam/controller_vt_edu/Forms/AccountsPayable/Updated_substitute_W-9_AP.pdf

Questions can be addressed to Brandon Webb, bwebb13@vt.edu, 231-9308.

Guidance for completion of the Substitute W9:

 VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY		VENDOR REGISTRATION Substitute Form W-9 Mail or Fax completed form to: 300 Turner St. NW Ste 3300, Blacksburg, VA 24061 Phone: (540) 231-2544/Fax: (540) 231-7221	
This should be the name that is reported to the IRS, (Legal Name)	Legal Name: <i>(as it appears on your tax return)</i>		
	Trade Name: <i>(DBA)</i>		
One or both boxes should be filled in.	Mail PURCHASE ORDERS and BIDS to:		Mail PAYMENTS to:
	PO Telephone # <i>(preferably toll free)</i>	PO Fax # <i>(preferably toll free)</i>	Email address:
Address, City, State, & ZIP code <u>MUST</u> be filled out completely.			
Entity type <u>MUST</u> be checked, if LLC, tax classification <u>MUST</u> be checked as well.			
Entity Type (one <u>MUST</u> be checked) <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Government Entity <input type="checkbox"/> If "LLC" is checked, type <u>MUST</u> be marked below: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Non-Profit Organization <input type="checkbox"/> C Corporation (C) <input type="checkbox"/> S Corporation (S) <input type="checkbox"/> <input type="checkbox"/> Partnership (P) <input type="checkbox"/> Individual (see below)			
For INDIVIDUALS (NOT Businesses), check one of the lines.	For Individuals ONLY: <input type="checkbox"/> I am a U.S. Citizen, or <input type="checkbox"/> I have been granted permanent residency (green card holder), or <input type="checkbox"/> I am a Resident Alien for tax purposes and have contacted the international tax specialist at 540-231-3754 or jakuzs@vt.edu to discuss additional documentation that is required by federal law.		
Check all Business Classification Types that apply.			
Business Classification Type (check ALL that apply): <i>for descriptions see: http://www.purch.vt.edu/Vendor/class.html</i> <input type="checkbox"/> Large Business <input type="checkbox"/> Small Business <input type="checkbox"/> Minority owned Business <input type="checkbox"/> Women Owned Business <input type="checkbox"/> Other			
There <u>MUST</u> be a signature and printed or typed name			
There <u>MUST</u> be a phone number and date			
Certification: Under penalties of perjury, I certify that: (1) The number(s) shown on this form is my correct taxpayer identification number(s) (or I am waiting for a number to be issued to me), and (2) The organization entity and all other information provided is accurate, and (3) I am not subject to backup withholding either because I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup withholding. You must cross out item (3) above if you have been notified by IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return.			
Authorized Signature _____ Printed or Typed Name _____		Title _____ Phone Number _____ Date _____	

Guidance for completion of W9:

W-9
Form (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.

Name (as shown on your income tax return)

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) ▶

Exemptions (see instructions):

Exempt payee code (if any) ▶

Exemption from FATCA reporting code (if any) ▶

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

City, state, and ZIP code

List account number(s) here (optional)

Requester's name and address (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.

Social security number

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 ▶

Business type MUST be checked, if LLC, tax classification MUST be checked as well.

Address, City, State, & ZIP code MUST be filled out completely.

This should be the name that is reported to the IRS. (Legal Name)

This is the "dba", not all businesses will have this.

One or both boxes should be filled in.

There MUST be a signature and date