



AT&T Foreign Vendor Questionnaire

Each vendor that is based outside of the United States (hereafter, a foreign vendor) must complete the Foreign Vendor Questionnaire (the “Questionnaire”) and provide all the information requested in the Questionnaire. AT&T Services, Inc. (“AT&T”) will review the information provided by the foreign vendor, along with the underlying contract(s) and invoice(s), to determine whether AT&T is required to withhold and remit to the IRS up to 30% of its gross payment to the foreign vendor under Internal Revenue Code sections 1471 through 1474 (“FATCA”) and/or sections 1441 and 1442 and the regulations thereunder.

AT&T may request additional information from the foreign vendor to substantiate the foreign vendor’s classification for U.S. withholding tax and information reporting purposes as well as any claim to an exemption from, or reduction in, the amount of U.S. tax to be withheld. A foreign vendor’s failure to provide the requested information on a timely basis may necessitate that the full 30% U.S. tax be withheld by AT&T.

In responding to the questions below, please note that the term “United States” or U.S. includes the 50 states and the District of Columbia. It does not include Guam, American Samoa, the Northern Mariana Islands, the Virgin Islands, or the Commonwealth of Puerto Rico.

A vendor incorporated under the laws of Puerto Rico is a foreign vendor and must complete the Questionnaire. However, Puerto Rican individuals are U.S. citizens and should not complete the Questionnaire.

Part I – General Information

1. Foreign vendor’s business name: _____

Please provide the complete legal name of the party with whom AT&T has contracted and to which AT&T would render payment.

2. Country of formation, incorporation, or organization: _____

3. Legal form of the business under local law (select only one option):

- Corporation
- Partnership
- Nonresident alien individual – an individual who is not a citizen or resident of the United States
- International organization¹
- Foreign government
- Other – please describe: _____

Examples may include central bank of issue, estate, qualified intermediary, nonqualified intermediary, a registered branch, trust (complex, grantor, or simple), private foundation, and section 501(a) tax-exempt organization.

4. If your organization has filed a U.S. Form 8832 (Entity Classification Election) to change its legal entity classification for U.S. federal tax purposes, please select the U.S. entity classification below:

- Disregarded entity
- Partnership
- Corporation
- N/A

5. Is your organization any of the following types of organizations or does it provide any of the following types of financial services:

- A bank or depository institution (savings bank, cooperative bank, commercial bank, industrial bank, merchant bank, retail bank, trust company, thrift, credit union, savings and loan association, finance company, financial leasing company, or other similar organization).
- A broker, dealer, market maker, or commission agent in stock, bonds, securities, options, futures, forwards, swaps, other derivatives, currency, commodities or other similar financial or investment assets or contracts.
- An insurance company, reinsurance company, insurance broker, or insurance agent, or provider of insurance related services.
- An investment fund, investment entity, or other investment arrangement including but not limited to a mutual fund, unit trust, UCIT, private investment fund, family office, hedge fund, private equity funds, real estate investment fund, infrastructure funds, CLO, CDO, or CMO.
- An investment manager, investment advisor, sub-advisor, financial planner or other similar business of providing advice with respect to financial assets.
- Other financial service provider such as a custodian of securities, trustee, administrator, transfer agent, paying agent, securities exchange, securities intermediary.

Part II – Character and Source of the Payments

6. Pursuant to a contractual arrangement with AT&T, the foreign vendor would receive payments from AT&T in exchange for (select all applicable options):

- Telecommunications services. Telecommunications services include voice and data services provided through a variety of channels, including undersea cables, satellites, or other land-based telecommunications networks and infrastructure. Providers of telecommunications services may transmit the communications or lease the capacity to transmit communications.

The foreign vendor (select all applicable options):

- Meets the definition of a “controlled foreign corporation” under IRC section 957(a)²
- Derives telecommunications services income that is attributable to a fixed place of business within the United States
- Is engaged in a trade or business within the United States
- None of the above

- Space and ocean activity. Space and ocean activity is any activity conducted on or under international water or within space.

The foreign vendor (select all applicable options):

- Meets the definition of a “controlled foreign corporation” under IRC section 957(a)²
 - Payments received from AT&T were for services performed in the United States or its territorial waters (i.e., 12.5 nautical miles from the U.S. shoreline)?
 - Derives income that is attributable to a U.S. permanent establishment, U.S. trade or business, or other fixed place of business in the U.S. (e.g., U.S. ground station, terminal station, etc.) that performs functions relevant to the services you performed for AT&T.
 - None of the above
- Provision of labor or personal services. Labor or personal services may include accounting, construction, consulting, engineering, installation, legal, maintenance, management, repair, software support, and training.

Please indicate where the personal services are performed (select only one option):

- Performing labor or personal services exclusively outside the United States*
- * IF SELECTING THIS OPTION, PLEASE INCLUDE THE FOLLOWING STATEMENT ON ALL INVOICES PRESENTED TO AT&T FOR PAYMENT: “ALL SERVICES PERFORMED EXCLUSIVELY OUTSIDE THE U.S.”
- Performing labor or personal services exclusively inside the United States
 - Performing labor or personal services both inside and outside the United States
- Sale of tangible personal property. Tangible personal property may include moveable property (such as materials, supplies, equipment, and cable ships) and real property (such as buildings, land, and undersea cables). It does not include intangible property.
 - Lease or rental of tangible property. Tangible property may include moveable property (such as equipment and cable ships) and real property (such as building and land). It does not include intangible property.

It is assumed that any tangible property would be located (used) solely within the United States.

However, if the contractual language explicitly provides that the tangible property would be located (used) solely outside of the United States, please describe each tangible property and the location of each tangible property:

- License to use (or right to use) intangible property. Intangible property may include computer software (including smart phone “apps”), copyrights (including television content), patents, trademarks, trade brands, secret processes or formula, and other similar property.

It is assumed that any intangible property would be located (used or privilege of being used) solely within the United States. However, if the contractual language explicitly provides that the intangible property would be located (used or privilege of being used) solely outside of the United States, please describe each intangible property and the location of each intangible property:

If computer software (including smart phone “apps”) should instead be treated as a sale of tangible property under Treas. Reg. § 1.861-18, please describe the elements of the contractual arrangement that would support such treatment:

Please respond to the “Provision of labor and personal services” section above, if personal services are also furnished under the arrangement – for example, software development, training, support or similar services.

- Payments related to financial services. Examples include but are not limited to: dividends, interest, upfront fees, commitment fees, letter of credit fees, bank fees, brokerage fees, custodial fees, trustee fees, stock exchange fees, insurance premiums, financial services commissions, fees for financial services research or data, investment manager or investment advisor fees, underwriting fees, placement agents fees, or transfer agent fees.
- Other arrangements. Please describe the nature of the arrangement and payments made under such arrangement:

Examples may include bank fees, capital gain distributions, deferred compensation, dividends, donations, endorsements, gifts, grants, hot spot exchanges, insurance premiums, interest, legal settlements, membership fees, peering arrangements, promise not to compete, ratings agency fees, refunds, returns of capital, scholarships, sponsorships, stock exchange fees, and tax liabilities.

7. Contract(s) (or other legal agreements) describing the scope of the arrangement between your organization and AT&T must be consistent with (and support) the responses provided above. Inconsistencies may result in the delay of payment or the imposition of the 30% U.S. withholding tax. If you are aware of any inconsistencies between the responses above and the terms of the agreement(s), please explain:

Part III – Forms W-8 and 8233

8. Please provide a complete and valid copy of one (or more) of the following forms, in order to (A) substantiate the non-U.S. status of the vendor and (B) if applicable, to claim a reduced (or zero) rate of U.S. withholding tax on payments from AT&T to the vendor:

- Form W-8BEN – Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
- Form W-8BEN-E – Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) <http://www.irs.gov/pub/irs-pdf/fw8bene.pdf>
- Form W-8IMY – Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting <http://www.irs.gov/pub/irs-pdf/fw8imy.pdf>
- Form W-8ECI – Certificate of Foreign Persons Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States <http://www.irs.gov/pub/irs-pdf/fw8eci.pdf>
- Form W-8EXP – Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting <http://www.irs.gov/pub/irs-pdf/fw8exp.pdf>
- Form 8233 – Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual <http://www.irs.gov/pub/irs-pdf/f8233.pdf>

All forms are subject to review and validation by AT&T. AT&T reserves the right to reject any forms determined to be incomplete or invalid. The forms generally have a limited period of validity and upon expiration, must be provided again.

To the best of my knowledge and belief, I certify that the information provided above is true, accurate, and complete. Should the contractual arrangement with AT&T change subsequent to the completion of this form, I agree to update and resubmit the Questionnaire. Finally, I agree to ensure that all invoices issued by my organization contain a detailed description that is consistent with the information provided above.

Name: _____

Title: _____

Signature: _____

Date: _____

Phone (including country code): _____

Email Address: _____

¹ The term “international organization” means a public international organization entitled to privileges, exemptions and immunities as an international organization under the international organization immunities Act (22 U.S. C. 288-288f). See <http://www.123world.com/organizations/>.

² In general, a “controlled foreign corporation” is defined as any non-U.S. corporation if more than 50% of the stock (by vote or value) of such corporation is owned by “U.S. shareholders.” For this purpose, a “U.S. shareholder” is generally defined as a U.S. person who owns, or is considered as owning 10% or more of the vote of such corporation.