

Dear M-Prize Semi-Finalist Ensemble,

Congratulations! As an M-Prize Semi-Finalist Ensemble, you may advance to the M-Prize Finals and Grand Prize round(s) of Competition. If so, you will receive an award payment from the M-Prize Chamber Arts Competition at the University of Michigan School of Music, Theatre & Dance.

In order to process your potential payment in a timely manner, all M-Prize Finalist Ensembles (those who advance to the Finals on May 5) will need to fill out and submit the appropriate tax forms while in Ann Arbor, Michigan. There will be a mandatory tax forms meeting during the competition dates, May 3 - 6, 2018 (exact date/time/location TBD). During this meeting, you will be asked to fill out the appropriate forms, and University representatives will be available to field questions.

Prior to your arrival in Ann Arbor, please read through this packet so that you are prepared with the information (i.e., performer social security numbers, tax ID, preferred address, etc.) that will be required of you.

If the competitor is a minor, a parent or guardian should complete the Substitute W-9 in the competitor's name with the competitor's Social Security Number. Junior competitors not traveling with their own parent/guardian should plan to print and complete the appropriate forms prior to their trip. Please bring the completed forms to the meeting in May.

A hard copy version of this packet and its accompanying forms will be provided for you to fill out during the meeting in May. **For all awardees, payment will be processed and received by the individual or ensemble by July 1, 2018, pending the necessary forms are completed and returned to M-Prize by all members of the ensemble by May 14, 2018.**

Thank you in advance!

All best,
Heather Kendrick, M-Prize Program Director

If you plan to be paid as an organization or business entity, please let us know so that we may follow up with more information.

Procedure for Junior Division Ensembles:

- If the competitor is a minor, a parent or guardian should complete the Substitute W-9 in the competitor's name with the competitor's Social Security Number.
- Junior competitors not traveling with their own parent/guardian should plan to print and complete the appropriate forms prior to their trip. Please bring the completed forms to the meeting in May.

Procedure for US citizens, Permanent Residents or Resident Aliens:

- Please complete a Substitute W-9 ([Substitute W-9](#))
- Taxes will not be withheld from payment, however the payment amount may be reported as income on a Form 1099-Misc.

Procedure for Non-resident Alien / Foreign individual:

- If not a US citizen, permanent resident or resident alien or are not sure, complete the Alien Certificate found at this link
http://www.finance.umich.edu/system/files/Alien_Certificate_2016.pdf
- It is possible to have a US social security number and not be a US citizen, permanent resident or resident alien.
- **Any payment made for a prize/award is taxable at 30% for Federal income tax and 4.25% for Michigan income tax.**

Procedure for Foreign Entities (corporation, partnership, trust, estate, etc.):

- Please complete a Form W-8BEN-E or other applicable W-8 series form ([W-8BEN-E Form](#), [W-8BEN-E Instructions](#)). You may refer to the following letter from the U-M Tax department for additional guidance in completing the appropriate W-8 series form ([3 FATCA.Vendor Cover Letter.docx](#))
- **Payments will be subject to 30% withholding, and will be reported as income on a Form 1042-S.**
- Please refer to the Wire Transfer Request Form for international wire payments:
<http://www.finance.umich.edu/finops/payroll/forms/wiretransfer>