

# ICQ FLOW CHART

IDENTIFY the type of Vendor based upon W-9/W-8BEN-E/W-8BEN Vendor Forms

State agency, Federal agency, Non-profit, Other if indicated tax exempt entity, student orgs.	Partnerships, LLC taxed as a partnership.	C- Corporation, S- Corporation, LLC taxed as C/S Corp .	Foreign companies, corporations completing a W-8BEN-E.
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Individual/sole proprietor, single-member LLC, and all others not listed. Including foreign individuals completing a W-8BEN. (\*Sole Proprietorships cannot be an LLC\*)

What is the payment for?

Services      Combination of Goods and Services\*      Customized Goods\*

An ICQ is **NOT** Required

- Goods
- Rent
- Royalties
- Copyright Fees
- Participant Payments
- Reimbursements under accountable plan

An ICQ **IS** Required

\*Combination of Goods and Services includes catered meals

\*Customized Goods includes floral arrangements, custom t-shirts, embroidery, monogramming, custom cookies/cakes

Remember, if you are unsure, obtain an ICQ...