Processing a New Subaward

This internal operating procedure serves to standardize the process required by OSP for issuing subawards from ECU to a subrecipient under a new prime award. March 2013
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Objectives

When you have completed the OSP Subaward Processing Procedure you will be able to:

- Initiate the subaward process with the Principal Investigator;
- Gather relevant information from the subrecipient;
- Perform risk assessment of subrecipient;
- Draft a compliant subaward agreement; and
- Process a fully executed subaward agreement through OSP.
What is a Subaward

Grants awarded to ECU for projects involving consortium institutions or co-investigators from other institutions require a formal agreement between ECU and the subrecipient institution. The purpose of the subaward agreement is to establish terms and conditions for the work to be accomplished, funds to be provided to accomplish the work, and flow-down provisions from the prime sponsor. Professional services offered by commercial organizations do not typically qualify for a subaward agreement, but rather may require a professional services agreement which is administered by Materials Management. Timely identification and processing of subaward agreements may be essential to the Principal Investigator for achieving the goals of the grant. The process of initiating and implementing a subaward agreement is described in these procedures.

Initiating a New Subaward

Contact the PI / Gather Preliminary Information

1. OSP contacts the Principal Investigator (PI) via email to confirm that a new subaward agreement is necessary. If necessary, the PI is instructed to click onto the link to the Subaward Initiation Form to begin the process of gathering relevant information for the subaward agreement. Refer to the sample e-mail communication provided below.

Sample Communication to the PI

From:
Sent:
To:
Subject: Subaward Initiation Notification - PI

Greetings:

OSP records indicate that a subaward action may be necessary to prepare a new subcontract or modify an existing subcontract for a project in which you are identified as the PI or PD. Your assistance in initiating the subcontract process is appreciated. Please click on the link below and respond to the information requested. This information will allow OSP to contact the subcontractor and begin the process for drafting and executing a subcontract in a timely manner.
2. Upon receipt of the e-mail message, the PI should click on the link to the OSP website to initiate the subaward process by providing relevant information for the subaward agreement.

3. As instructed, the PI enters the requested information and clicks “submit”.

Cordially,
OSP Grants Officer
4. Upon submission, the PI will immediately see a summary of the request on his/her computer screen. If the summary is correct, then the PI will be prompted to “confirm”. If the summary is incorrect, then the PI should click “edit”, make corrections and resubmit.
5. Two things will occur after the PI has confirmed his/her Subaward Initiation Request. First, the PI will receive an email confirmation that the request has been assigned to a Grant Officer (GO) within 1 business day. Second, the PI will receive follow-up from the assigned GO to resolve any open questions within 1-3 business days.

**Contact Subrecipient / Gather Preliminary Information**

1. Once the GO is provided the subaward submission information from the PI, he/she will contact the PI by phone or e-mail **within 1-3 business days of notification**. The purpose of this discussion is to determine whether any adjustments are necessary in the Statement of Work and budget. If no concerns are raised, the GO will send an e-mail to the subrecipient institution for the purpose of gathering necessary information. This email will include a link to the Subrecipient Commitment Form (Attachment 1) and a request for the subrecipient institution to complete the form and return it to the GO. Completion of the Subrecipient Commitment Form will allow OSP/OCG to perform an initial risk assessment and allow the GO to prepare the subaward agreement. The PI and unit administrator must be copied on all
communications with the subrecipient institution. Refer to the sample e-mail communication provided below.

**Sample Communication to the Subrecipient Institution:**

From:
Sent: (Date and Time)
To:
Subject: Subrecipient Commitment Form - to Sub

Greetings,

This message serves to notify you that East Carolina University is preparing to issue a sub award agreement to your institution for the project identified below. The purpose of this message is to gather additional information from your organization that will allow ECU to draft the sub award agreement. To facilitate the process, please complete the Subrecipient Commitment Form found at the link below. Upon completion, please print out the form, obtain institutional signature, then scan and return it via e-mail to my attention for processing.

Subrecipient Commitment Form - [www.ecu.edu/osp/development/upload/ECU-Subrecipient-Commitment-Form.pdf](http://www.ecu.edu/osp/development/upload/ECU-Subrecipient-Commitment-Form.pdf)

<table>
<thead>
<tr>
<th>ECU PI</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECU Prime Sponsor</td>
</tr>
<tr>
<td>Project Title</td>
</tr>
<tr>
<td>Anticipated Funding</td>
</tr>
<tr>
<td>Budget Period</td>
</tr>
</tbody>
</table>

Cordially,

OSP Grants Officer

2. As described in the above e-mail message, the subrecipient is instructed to click on the link for, and complete, the Subrecipient Commitment Form. Once complete, the subrecipient should print out a hard copy of the form, sign, scan and return an electronic copy of it to the OSP GO.
**Risk Assessment**

1. Upon receipt of the completed Subrecipient Commitment Form, the GO should complete Section A and Section B of the [OSP/OGC Subaward Risk Assessment Form](#), then forward it to OGC to complete Section C (Attachment 2).
   a. Upon completion of the form, if the level of **risk is determined to be low**, then OSP may issue a subaward agreement to the subrecipient using a template agreement containing standard terms and conditions.
   b. If the level of **risk is determined to be medium to high**, then OGC will make a final recommendation, such as provision of additional terms and conditions or determining that the subrecipient is ineligible for a subaward.

**Subaward Preparation**

1. Absent a medium or high Subaward Risk Assessment determination, OSP will insert relevant subrecipient information into the appropriate template subaward agreement. OSP utilizes one of two standard template subaward agreements. For subawards to academic institutions within the State of North Carolina, a Master Agreement has been implemented by and between UNC system schools. Accordingly, subawards to any of these institutions should use the University of North Carolina [(UNC) Master Agreement Subagreement Cover Sheet](#) (Attachment 3). Subagreements with Duke University should use the [Duke – UNC Master Agreement Subagreement Coversheet](#) (attachment 4). Subagreements with other academic institutions and organizations should use the [FDP subaward agreement](#) (Attachment 5).

2. Prior to sending the subaward agreement to the subrecipient, OSP will obtain the PI’s signature attesting that he/she had read and understood the terms of the subaward agreement prior to obtaining ECU institutional approval.

**New / Foreign Entity Assessment**

1. Subagreements with new organizations who have not previously received financial awards from ECU will require provision of the following forms:
   a. ECU SSN/FEIN Disclosure Statement (Attachment 6); and
   b. ECU Vendor Information Form (Attachment 7).

2. Subagreements with foreign entities require provision of the following forms:
a. W8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding (Attachment 8); and

Attachments
SUBRECIPIENT COMMITMENT FORM

All subrecipients should submit this form prior to executing a contract with East Carolina University (ECU). It provides a checklist of documents and certifications required by ECU, as well as an area for the authorized official to sign.

SECTION A – General Information

SUBRECIPIENT’S LEGAL NAME: 
SUBRECIPIENT’S PI: 
PRIME SPONSOR: 
ECU PI: 
SUBMITTED PROPOSAL TITLE: 

PERFORMANCE PERIOD BEGIN DATE: 

END DATE: 

DUN or DUNS + 4 
EDN 
CCR Registration 
Yes 
No

SECTION B – Special Review and Certifications

1. Facilities and Administrative Rates have been calculated based on:
   - [ ] Our federally negotiated F&A rates for this type of work, or a reduced F&A rate that we hereby agree to accept. (If this box is checked, a copy of your F&A rate agreement or a URL link to the agreement must be furnished to ECU before a subaward will be issued.)
   - [ ] Other rates (please specify the basis on which the rate has been calculated in Section D below).
   - [ ] Not applicable (no indirect cost request for subrecipient)

2. Fringe Benefit Rates have been calculated based on the following:
   - [ ] Rates consistent with or lower than our federally negotiated rates
   - [ ] Based on actual rates
   - [ ] Other rates (please specify the basis on which the rate has been calculated in Section D below.)

3. Subrecipient Business Status:
   - [ ] Large business
   - [ ] Alaska Native Corporation (ANC) (includes 50% or more of ANC
   - [ ] Institution of Higher Education
   - [ ] Historic Black College or University/Minority Institution
   - [ ] Small Business If it’s a small business, identify business classification (“certified by the Small Business Administration”):
     - [ ] Small Disadvantaged Business (SDB)
     - [ ] Small Minority Business (SMB)
     - [ ] HUBZone small business
     - [ ] Women-owned small business (WOSB)
     - [ ] Veteran-owned small business (VOSB)
     - [ ] Service-disabled veteran-owned business (SDVOSB)
   - [ ] Other

4. Cost Sharing: [ ] Yes [ ] No
   Cost sharing amounts and justification must be included in the subrecipient’s budget.
SUBRECIPIENT COMMITMENT FORM

REGULATORY APPROVALS (Questions 5-7)

5. Human Subjects □ yes □ no Determination of Exemption or IRB Approval Date: ___________ and IRB Number: ___________
   (Note: Surveys, interviews, observations, or use of secondary data may be human subjects research. Contact your local IRB office for guidance.)
   If "yes" Copies of the determination of exemption or IRB approval must be provided before subaward will be considered fully executed. If not attached here, obtain approval as required and forward these documents to ECU's PI and to the Office of Sponsored Programs as soon as they become available.
   Please indicate the ECU PI's name and subaward number for reference, if available.
   If "yes" and NIH funding is involved:
   Have all key personnel involved completed human subjects training? □ yes □ no
   Note: All key personnel engaged in human subjects research must take NIH human subjects training or other human subjects research training (http://grants.nih.gov/grants/policy/human_sub_94.htm) as required by NIH.
   Does your organization/institution have a Federally Assured Assurance (FWA) Number? □ yes □ no If "yes" provide number: ___________

6. Animal Subjects □ yes □ no Approval date: ___________ and IACUC Number: ___________
   If "yes" Copies of the IACUC approval must be provided before any subaward will be considered fully executed. If not attached here, obtain approval as required and forward these documents to ECU's PI and to the ECU Office of Sponsored Programs, 206 Green Castle Centre, 2200 South Charles Blvd., Greenville NC 27858-4553 as soon as they become available. Please indicate ECU's PI's name and subaward number for reference, if available.
   Does your organization/institution have a PHS Animal Welfare Assurance Number? □ yes □ no If "yes" provide number: ___________

7. Conflict of Interest (applicable to NIH, NSF, or any other sponsor that has adopted the federal financial disclosure requirements)
   □ Not applicable because this project is not being funded by NIH, NSF, or any other sponsor that has adopted the federal financial disclosure requirements.
   □ Subrecipient organization/institution hereby certifies that it has an active and enforced conflict of interest policy that is consistent with the provision of 42 CFR Part 50, Subpart F, "Responsibility of Applicants for Promoting Objectivity in Research." Subrecipient also certifies that, to the best of Institution’s knowledge (1) all financial disclosures have been made related to the activities that may be funded by or though a resulting agreement, and required by its conflict of interest policy; and (2) all identified conflicts of interest have or will have been satisfactorily managed, reduced, or eliminated in accordance with subrecipient’s conflict of interest policy prior to the expenditure of any funds under any resulting agreement.
   □ Subrecipient does not have an active and/or enforced conflict of interest policy and hereby agrees to abide by ECU’s policy (http://www.ecu.edu/eco/PRC/customs/Policy/PolicyNumber-14.45.02). Provide a list of all individuals responsible for the design, conduct or reporting of the research in section D.

8. Debarment, Suspension, Proposed Debarment
   Is the PI or any other employee or student participating in this project debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or activities? □ yes □ no (If yes, explain in Section D Comments below.)
   The Organization Certifies they: (answer all questions below)
   □ are □ are not presently debarred, suspended, proposed for debarment, or declared ineligible for award of federal contracts
   □ are □ are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity
   □ have □ have not within three (3) years preceding this offer, been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local contract or subcontract; violation of Federal or State antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property
   □ have □ have not within three (3) years preceding this offer, had one or more contracts terminated for default by any federal agency

9. Fiscal Responsibility
   The organization certifies that its financial system is in accordance with generally accepted accounting principles and:
   □ has the capability to identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received;
   □ maintains internal controls to assure that it is managing Federal awards in compliance with applicable laws, regulations and the provision of contracts or grants;
   □ complies with applicable laws and regulations;
   □ can prepare appropriate financial statements, including the schedule of expenditures of federal awards;
   □ there are no outstanding audit findings which would impact contract costs. If there are findings, submit a copy of the most report that describes the finding and steps to be taken to correct the finding.

Subrecipient Name: ________________________________  Page 2  ECU 02/01/2013

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SUBRECIPIENT COMMITMENT FORM

SECTION C - Audit Status

Does the subrecipient receive an annual audit in accordance with OMB Circular A-133?  
☐ yes  ☐ no

If "yes": Has the audit been completed for the most recent fiscal year?  ☐ yes  ☐ no
If "no" when is it expected to be completed: ____________________________

Were any audit findings reported?  ☐ yes  ☐ no
If "yes" explain in Section D, Comments, below.

A complete copy of the subrecipient’s most recent audit report, or the URL link to a complete copy, must be furnished to ECU.

If "no": Does the subrecipient receive overall federal funding of at least $500,000 per year?  ☐ yes  ☐ no
Subrecipient is:  ☐ Non-profit entity (under federal funding threshold)
☐ Foreign entity
☐ For-profit entity
☐ Government entity

If a subrecipient does not receive an A-133 audit, ECU may require a limited scope audit, before a subaward will be issued.

AUDIT REQUEST SHOULD BE SENT TO:

SECTION D - Comments

COMMENTS:

APPROVED FOR SUBRECIPIENT

The information, certifications, and representations above have been read, signed, and made by an authorized official of the subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application are aware of agency policy in regard to subawards and are prepared to establish the necessary inter-institutional agreements consistent with those policies. Any work begun and/or expenses incurred prior to execution of a subaward agreement are at the subrecipient’s own risk.

(Signature of Subrecipient’s Authorized Official)  
(Address)

(Type or print name and title of Authorized Official)  
(City, State, Zip)

(Name of Subrecipient’s Organization/Institution)  
(Phone)  (Fax)

(Date)  (Email)

Subrecipient Name  ____________________________  Page 3  ECU 02/01/2013
## OSP/OGC Subaward Risk Assessment

### Section A – General Information

<table>
<thead>
<tr>
<th>Project Title:</th>
</tr>
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<tbody>
<tr>
<td>OSP POC:</td>
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<table>
<thead>
<tr>
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<tr>
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<td>End Date:</td>
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<table>
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### Section B – OSP Evaluation

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<tr>
<td>Federal Grant</td>
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</tr>
<tr>
<td>State or Non-Profit Grant</td>
<td></td>
</tr>
<tr>
<td>Government Contract</td>
<td></td>
</tr>
<tr>
<td>Industry Contract</td>
<td></td>
</tr>
<tr>
<td>Subaward Size (% of Prime)</td>
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</tr>
<tr>
<td>&lt;25%</td>
<td>0</td>
</tr>
<tr>
<td>25-50% (1)</td>
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<td>&gt;50% (2)</td>
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<td>Subaward Amount</td>
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<td>&lt;$50,000 (0)</td>
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<td>&gt;$100,000 (2)</td>
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<td>Cost Share Required?</td>
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<td>Yes (4)</td>
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<td>Audit Type &amp; Findings</td>
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<td>A-133 (0)</td>
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<td>3rd Party (1)</td>
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<tr>
<td>No (0)</td>
<td>0</td>
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</table>

**Total Risk Score**

**OSP Initial Assessment**

- Low Risk (0-5) |
- Med Risk (6-10) |
- High Risk (11+)

*If low risk, submit standard subaward and attach this form when routing the fully executed agreement to OGC. If medium or high risk, consult with OGC prior to creating subaward to determine if additional terms and conditions are needed.*

### Section C – OGC Evaluation

**Notes on OGC Conference (required on Med or High Risk):**

<table>
<thead>
<tr>
<th>Subawardee F&amp;A Rate Agreement?</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEGOTIATED FB</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>FED &lt; 500K NON A-133</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>FED &gt; 500K</td>
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<td>NO</td>
</tr>
<tr>
<td>POSTDOC RCR</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>BAD PRIOR HISTORY</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>ADVANCEDGED STATUS</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>RELATIONSHIP OF SUB PI</td>
<td>YES</td>
<td>NO</td>
</tr>
</tbody>
</table>

**OGC Final Assessment**

- High Risk |
- Med Risk |
- Low Risk

**RECOMMENDED ACTION:**

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14
**Attachment 3 – Subagreement Coversheet**

**SUBAGREEMENT COVER SHEET**
 Issued under the University of North Carolina Master Agreement Version 01-01

<table>
<thead>
<tr>
<th>Recipient Institution</th>
<th>Funding Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Name:</strong> Address: State of Incorporation NC</td>
<td><strong>2. Name:</strong> East Carolina University Address: Mail Stop 165 Greenville, NC 27898</td>
</tr>
<tr>
<td><strong>3. Proposal/Project Title:</strong></td>
<td><strong>4. Source of Funding Agency:</strong> Award No.: CFDA Title</td>
</tr>
</tbody>
</table>

| **5. Description/Purpose:** | |
| **6. Special Terms and Conditions:** See Grant Terms and Conditions (attached) Cost Reimbursement Award | **7. Funding Information**
| | a. Amount: Funded This Action: $ |
| | b. Amount: Prior Funding: $ |
| | c. Total Sponsored Funds To Date: $ |
| | d. Cost Sharing Required To Date: $ |
| | e. Start Date: |
| | f. End Date: |

☐ Special T&C Continued.

In witness whereof, the parties have caused the Subagreement to be executed by their authorized representatives.

**For RECIPENT INSTITUTION**

**For FUNDING INSTITUTION**

<table>
<thead>
<tr>
<th>Signature:</th>
<th>Signature:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name &amp; Title:</td>
<td>Name: Martha J. S. Van Scott &amp; Title: Interim Director, Sponsored Programs</td>
</tr>
<tr>
<td>Date:</td>
<td>Date:</td>
</tr>
<tr>
<td>TIN/EIN:</td>
<td>TIN/EIN: 65-6000513</td>
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SCA-01-01

Award Notice Page 1 of 2
### Subagreement No.

____ New  ____ Modification No.

(COVER SHEET CONTINUED)

<table>
<thead>
<tr>
<th>Recipient Institution</th>
<th>Funding Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 Principal Investigator Name:</td>
<td>9 Project Director Name:</td>
</tr>
<tr>
<td>Ph: Fax</td>
<td>Ph: Fax</td>
</tr>
<tr>
<td>Address:</td>
<td>Address:</td>
</tr>
<tr>
<td>Email:</td>
<td>Email:</td>
</tr>
</tbody>
</table>

10 Administrator Name:

| Ph: Fax | 11 Administrator Name: |
| Ph: Fax | Ph: 252-328-9540 Fax: 252-328-4363 |
| Email: | Email: osp@ecu.edu |
| Address: Office of Sponsored Programs 2906 Greenville Center 2200 S. Charles Blvd Greenville, NC 27858 | |

12 Fiscal Officer Name:

| Ph: Fax | 13 Fiscal Officer Name: Kathleen Hall |
| Ph: Fax | Ph: 252-328-9521 Fax: 252-328-0769 |
| Email: | Email: grants@ecu.edu |
| Address: Office of Grants & Contracts Admin 2900 Greenville Center 2200 S. Charles Blvd Greenville, NC 27858 | |

14 Remittance Address:

15 Send Invoices to Address:

Same as #13 above

16 | Cost Reimbursement invoicing under this subagreement will require periodic invoices submitted no less frequently than quarterly and a final invoice submitted within 15 days of the termination date identified in block 7.1 of this Subagreement Cover Sheet to the address identified in block 15 of this Subagreement Cover Sheet.

- [ ] Fixed Price invoicing shall be defined and described in the Special Terms and Conditions outlined in Block 6 and continued in Block 18 of this Subagreement Cover Sheet or a sufficiently referenced appendix hereto.

- [ ] Unconventional invoicing shall be defined and described in the Special Terms and Conditions outlined in Block 6 and continued in Block 18 of this Subagreement Cover Sheet or a sufficiently referenced appendix hereto.

17 Incorporation The following documents are incorporated into this Subagreement as noted:

- Appendix A: Recipient’s Proposal: Attached
- Appendix B: Funding Source Award Notice: Attached
- Appendix C: Extension of Special Terms and Conditions: Attached as necessary and referenced in Block 6 and continued in Block 18

University of North Carolina Master Agreement Version 01-01 is incorporated by reference.

18 Special Terms & Conditions Continued from #6:

SCA-01-01 Award Notice Page 2 of 2
Attachment 4 – Duke/UNC Subagreement Coversheet

SUBAGREEMENT COVER SHEET
Issued under the DUKE/University of North Carolina Master Agreement Version 01-01
Between

<table>
<thead>
<tr>
<th>Recipient Institution</th>
<th>Funding Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Name</strong></td>
<td><strong>2. Name</strong></td>
</tr>
<tr>
<td>Address</td>
<td>Address</td>
</tr>
<tr>
<td>City, State Zip</td>
<td>City, State Zip</td>
</tr>
<tr>
<td>(See Page 2 for Contact Information)</td>
<td>(See Page 2 for Contact Information)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>3. Proposal/Project Title:</strong></th>
<th><strong>4. Source of Funding:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Agency:</td>
</tr>
<tr>
<td></td>
<td>Award No.:</td>
</tr>
<tr>
<td></td>
<td>CRA:</td>
</tr>
<tr>
<td></td>
<td>Title</td>
</tr>
<tr>
<td>(See #17 Appendices)</td>
<td>(See #17 Appendices)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>5. Description/Purpose:</strong></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>6. Special Terms and Conditions:</strong></th>
<th><strong>7. Funding Information:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Amount Funded This Action $</td>
<td>$</td>
</tr>
<tr>
<td>b. Amount Prior Funding: $</td>
<td>$</td>
</tr>
<tr>
<td>c. Total Sponsored Funds To Date: $</td>
<td>$</td>
</tr>
<tr>
<td>d. Cost Sharing Required To Date: $</td>
<td>$</td>
</tr>
<tr>
<td>e. Start Date:</td>
<td></td>
</tr>
<tr>
<td>f. End Date:</td>
<td></td>
</tr>
</tbody>
</table>

☐ Special T&C Continued.

In witness whereof, the parties have caused the Subagreement to be executed by their authorized representatives.

For RECIPIENT INSTITUTION For FUNDING INSTITUTION

Signature: 

Name & Title: 

Date: 

TIN/FIN: 

SCA 01 01

Award Notice Page 1 of 2
<table>
<thead>
<tr>
<th>Recipient Institution</th>
<th>Funding Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 Principal Investigator Name:</td>
<td>9 Project Director Name:</td>
</tr>
<tr>
<td>Ph: Fax Email:</td>
<td>Ph: Fax Email:</td>
</tr>
<tr>
<td>10 Administrator Name:</td>
<td>11 Administrator Name:</td>
</tr>
<tr>
<td>Ph: Fax Email: Address:</td>
<td>Ph: Fax Email: Address:</td>
</tr>
<tr>
<td>12 Fiscal Officer Name:</td>
<td>13 Fiscal Officer Name:</td>
</tr>
<tr>
<td>Ph: Fax Email: Address:</td>
<td>Ph: Fax Email: Address:</td>
</tr>
<tr>
<td>14 Remittance Address:</td>
<td>15 Send Invoices to Address:</td>
</tr>
</tbody>
</table>

16 Cost Reimbursement invoicing under this subagreement will require periodic invoices submitted no less frequently than and a final invoice submitted within days of the termination date identified in block 71 of this Subagreement Cover Sheet to the address identified in block 15 of this Subagreement Cover Sheet.

☐ Fixed Price invoicing shall be defined and described in the Special Terms and Conditions outlined in Block 6 and continued in Block 18 of this Subagreement Cover Sheet or a sufficiently referenced appendix hereto.

☐ Unconventional invoicing shall be defined and described in the Special Terms and Conditions outlined in Block 6 and continued in Block 18 of this Subagreement Cover Sheet or a sufficiently referenced appendix hereto.

17 Incorporation. The following documents are incorporated into this Subagreement as noted:
- Appendix A: Recipient’s Proposal: Attached
- Appendix B: Funding Source Award Notice: Attached
- Appendix C: Extension of Special Terms and Conditions: Attached as necessary and referenced in Block 6 and continued in Block 18
- Duke/University of North Carolina Master Agreement Version 08-03 is incorporated by reference.

18 Special Terms & Conditions Continued from #6:
# Attachment 5 – FDP Research Subaward Agreement

## Research Subaward Agreement

<table>
<thead>
<tr>
<th>Institution/Organization (&quot;Prime Recipient&quot;)</th>
<th>Institution/Organization (&quot;Subrecipient&quot;)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td>Name:</td>
</tr>
<tr>
<td>Prime Award No.:</td>
<td>CFDA #:</td>
</tr>
<tr>
<td>Awarding Agency:</td>
<td>Amount Funded This Action:</td>
</tr>
<tr>
<td></td>
<td>Est. Total (if incrementally funded)</td>
</tr>
<tr>
<td></td>
<td>CFDA Title:</td>
</tr>
</tbody>
</table>

**Subaward Period of Performance:**
- **Budget Period: From:**
- **To:**
- **Estimated Project Period (if incrementally funded):**
- **From:**
- **To:**

**Project Title:**

<table>
<thead>
<tr>
<th>Reporting Requirements (Check here if applicable):</th>
<th>See Attachment 4</th>
<th>FATA (Attachment 3B)</th>
<th>ARRA Funds (Attachment 4A)</th>
</tr>
</thead>
</table>

## Terms & Conditions

1. Prime Recipient hereby awards a cost reimbursable subaward, as described above, to Subrecipient. The statement of work and budget for this subaward are (check one): As specified in Subrecipient's proposal dated [Date]; or as shown in Attachment 5. In its performance of the subaward work, Subrecipient shall be an independent entity and not an employee or agent of Prime Recipient.

2. Prime Recipient shall reimburse Subrecipient not more often than monthly for allowable costs. All invoices shall be submitted using Subrecipient's standard invoice, but at a minimum shall include current and cumulative costs (including cost sharing), subaward number, and certification as to truth and accuracy of invoice. Invoices that do not reference Prime Recipient's Subaward Number shall be returned to Subrecipient. Invoices and questions concerning invoice receipt or payments should be directed to the appropriate party's [Contact as shown in Attachments 3A & 3B].

3. A final statement of cumulative costs incurred, including cost sharing, marked "FINAL" must be submitted to Prime Recipient's [Contact, as shown in Attachments 3A and 3B. NOT LATER THAN sixty (60) days after subaward end date. The final statement of costs shall constitute Subrecipient's final financial report.]

4. All payments shall be considered provisional and subject to adjustment within the total estimated cost in the event such adjustment is necessary as a result of an adverse audit finding against the Subrecipient. Prime recipient reserves the right to reject an invoice.

5. Matters concerning the technical performance of this subaward should be directed to the appropriate party's Principal Investigator, as shown in Attachments 3A and 3B. Technical reports are required as shown above, "Reporting Requirements".

6. Matters concerning the request or negotiation of any changes in the terms, conditions, or amounts cited in this subaward agreement, and any changes requiring prior approval, should be directed to the appropriate party's [Contact, as shown in Attachments 3A & 3B]. Any such changes made to this subaward agreement require the written approval of each party's Authorized Official as shown in Attachments 3A & 3B.

7. Each party shall be responsible for its negligent acts or omissions and the negligent acts or omissions of its employees, officers, or director's, to the extent allowed by law.

8. Either party may terminate this subaward with thirty days written notice to the appropriate party's [Contact as shown in Attachments 3A & 3B. Prime Recipient shall pay Subrecipient for termination costs as allowable under OMB Circular A-21 or A-122 or 45 CFR Part 74 Appendix E, "Principles for Determining Costs Applicable to Research and Development under Grants and Contracts with Hospitals" as applicable.]

9. No-cost extensions require the approval of the Prime Recipient. Any requests for a no-cost extension should be addressed to and received by the [Contact, as shown in Attachments 3A & 3B, not less than thirty (30) days prior to the desired effective date of the requested change.]

10. The Subaward is subject to the terms and conditions of the Prime Award and other special terms and conditions, as identified in Attachment 2.

11. By signing below Subrecipient makes the certifications and assurances shown in Attachments 1 and 2. Subrecipient also assures that it will comply with applicable statutory and regulatory requirements specified in the Research Terms & Conditions Appendix C found at [http://mf.gov/bfa/disas/policy/rtc/appx_june11.pdf].

By an Authorized Official of Prime Recipient

| Date |

By an Authorized Official of Subrecipient

| Date |
Attachment 1
Research Subaward Agreement
Certifications and Assurances

By signing the Subaward Agreement, the authorized official of Subrecipient certifies to the best of his/her knowledge and belief that:

Certification Regarding Lobbying

1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Subrecipient shall complete and submit Standard Form 118, "Disclosure Form to Report Lobbying", to the Prime Recipient.

3) The Subrecipient shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Debarment, Suspension, and Other Responsibility Matters

Subrecipient certifies by signing this Subaward Agreement that neither it nor its or its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency.

OMB Circular A-133 Assurance

Subrecipient assures Prime Recipient that it complies with A-133 and that it will notify Prime Recipient of completion of required audits and of any adverse findings which impact this subaward.
<table>
<thead>
<tr>
<th>Contact Type</th>
<th>Name</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
<th>Telephone</th>
<th>Fax</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Institution/Organization</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Administrative Contact</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Principal Investigator</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Financial Contact</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Authorized Official</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Attachment 6 – ECU Vendor/Individual Request for Information

East Carolina University

Vendor or Individual Request for Information

SSN / FEIN Disclosure Statement

In order for East Carolina University to issue a check to an individual or company, it is required by State and Federal Tax laws to obtain each vendor’s federal tax identification number or the social security number for individuals. This is to meet tax reporting obligations. The University will use your social security number solely for this tax-related purpose, which may include reporting of taxpayer information to the IRS and the issuing of 1099 or other tax documents per IRS Code Section 6109.

The vendor’s federal identification number or an individual’s social security number will be entered into ECU’s Banner Financial System to create a unique identifier referred to as a Banner ID or ECU ID. Once established, the Banner ID is the identifier used to request and set up payment and thereby eliminates the need to use SSN on most University business forms.
**Attachment 7 – ECU Vendor Information Form**

---

**EAST CAROLINA UNIVERSITY VENDOR INFORMATION FORM**

(aka request for Taxpayer Information)

NO PAYMENTS WILL BE RELEASED UNTIL THIS FORM IS COMPLETED LEGIBLY AND RETURNED

Federal law requires that we have on file a W-9 form with the Employer ID number or Social Security number and signature for each person to whom the University makes a payment. Our records show that we do not have a current W-9 on file for you. Please complete this form and return to Attn: Bridget Brown, Vendor Setup, Mailstop: 203 Financial Services, East Carolina University, 120 Read Street, Greenville, NC 27858 or Fax to 252-737-4446.

**ECU Employee requesting W9 Information:**

<table>
<thead>
<tr>
<th>Name:</th>
<th>Dept:</th>
<th>Phone#:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Vendor Name:**

- **Individual** (Name as appears on Social Security Card):
- **Business** (Business Name on file with IRS):
- **DBA (Doing Business As):**

**Taxpayer Identification Number: TIN/EIN/SSN** *Vendor and Business Name or DBA and TIN provided MUST match IRS records*

- **Employer Identification Number (EIN):**
- **Social Security Number (SSN):**  
  - (Corporations, Trusts, Estates, Pension Trust Associations, Clubs, Religious, Charitable, Educational, or other tax exempt organizations, Partnerships, Brokers or registered, nominees)
  - (Individuals and Sole Proprietors)

**Certification** – Under penalties of perjury, I certify that: (1) the number shown above is my correct taxpayer identification number; (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding; and (3) the information provided is complete and accurate as of this date.

<table>
<thead>
<tr>
<th>Signature:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Printed Name:**

<table>
<thead>
<tr>
<th>Title:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

**Method to Receive Purchase Orders:**

- **FAX**
- **E-mail**

<table>
<thead>
<tr>
<th>Order Address (PO)</th>
<th>Remit to Address (AP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street: 1</td>
<td>Street: 1</td>
</tr>
<tr>
<td>Street: 2</td>
<td>Street: 2</td>
</tr>
<tr>
<td>City:</td>
<td>City:</td>
</tr>
<tr>
<td>State/Zip Code:</td>
<td>State/Zip Code:</td>
</tr>
<tr>
<td>Country:</td>
<td>Country:</td>
</tr>
<tr>
<td>Telephone:</td>
<td>Telephone:</td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Contact Person:</td>
</tr>
<tr>
<td>E-mail Address:</td>
<td>E-mail Address:</td>
</tr>
<tr>
<td>Fax Number:</td>
<td>Fax Number:</td>
</tr>
</tbody>
</table>

---

Are you or any officer of your company or any member of your immediate family employed by the State of North Carolina?

- Yes
- No

Are you or any officer of your company or any member of your immediate family a member of the ECU Board of Trustees, any ECU foundation board, or any ECU related corporations, joint ventures, or associations?

- Yes
- No

---

**Check only one box per section:** (Provide copy of Federal, State, or Local HUB/MWBE certification if indicated below.)

**Individual Status**

- US Citizen
- Resident Alien
- Non Resident Alien*  
  **Required documents below**

**Corporate Status**

- Non or Not for Profit
- Government
- NC State Agency
- Foreign Corporation**  
  **Form W-8BEN required**

**Legal Status**

- Individual/Sole Proprietor
- Partnership
- Corporation
- Limited Liability
  - Corporation
  - Partnership
  - Disregarded Entity
- Exempt
- Other (please specify)

**Business Classification**

- Black
- Hispanic
- Asian American
- American Indian
- Women-Owned
- Disabled-Owned
- Disabled Business Enterprise
- Non-Profit Work Center for Blind & Severely Disabled
- Socially and Economically Disadvantaged
- Small Business

**Payment Terms**

- Net 30
- Net 15
- Net 10
- Other

---

For Office Use Only: Date: ______________  1099 Reportable Yes No Last Revised 3/8/11
**HUB Definitions**

**Minority Owned:** A business in which at least fifty one percent (51%) is owned by one or more minority persons or socially and economically disadvantaged individuals, or in the case of a corporation, in which at least fifty one percent (51%) of the stock is owned by one or more minority persons or socially and economically disadvantaged individuals; and of which the management and daily business operations are controlled by one or more of the minority persons or socially and economically disadvantaged individuals who own it.

- **Black:** A person having origins in any of the black racial groups in Africa
- **Hispanic:** A person of Spanish or Portuguese culture with origins in Mexico, South or Central America, or the Caribbean Islands, regardless of race
- **Asian American:** person having origins in any of the original peoples of the Far East, Southeast Asia and Asia, the Indian subcontinent, or the Pacific Islands
- **American Indian:** A person having origins in any of the original Indian peoples of North America
- **Women-Owned:** A business in which at least fifty one percent (51%) is owned by one or more females or in the case of a corporation, in which at least fifty one percent (51%) of the stock is owned by one or more females and a member of one of the minority groups (Black, Hispanic, Asian American, or American Indian) as described in G.S. 143-128(2) a-d.
- **Disabled-Owned:** A person with a disability means any person who has a physical or mental impairment which substantially limits one or more major life activities; has a record of such an impairment or is regarded as having such an impairment as defined in G.S. 168-1 or G.S. 168A-3.
- **Disabled Business Enterprise:** A nonprofit entity whose main purpose is to provide ongoing habilitation, rehabilitation, independent living, and competitive employment for persons who are handicapped through supported employment sites or business operated to provide training and employment and competitive wages.
- **Non-Profit Work Center for Blind & Severely Disabled:** An agency organized under the laws of the United States or this State, operated in the interest of blind and the severely disabled, the net income of which agency does not inure in whole or in part to the benefit of any shareholder or other individual; in compliance with any applicable health and safety standard prescribed by the United States Secretary of Labor; and in the production of all commodities or provision of services, employs during the current fiscal year severely handicapped individuals for a minimum of seventy-five percent (75%) of the hours of direct labor required for the production of commodities or provision of services or in accordance with the percentage of direct labor required under the terms and conditions of Public Law 92 28 (41 U.S.C. § 46, et seq.) for the production of commodities or provision of services, whichever is less.
- **Socially & Economically Disadvantaged:** Means any small business concern which meets the requirements of which is at least 51 per cent unconditionally owned by one or more socially and economically disadvantaged individuals, an economically disadvantaged Indian tribe (or a wholly owned business entity of such tribe), or an economically disadvantaged Native Hawaiian organization, or in the case of any publicly owned business, at least 51 percent of the stock of which is unconditionally owned by one or more socially and economically disadvantaged individuals, an economically disadvantaged Indian tribe (or a wholly owned business entity of such tribe), or an economically disadvantaged Native Hawaiian organization as defined in 15 U.S.C. 637.
- **Small Business:** A "small business" means a business concern in which the gross annual sales is less than $1 million and which employs fewer than 20 full-time employees.
**Attachment 8 – Certificate of Foreign Gov. /Org Tax Withholding**

<table>
<thead>
<tr>
<th>Form</th>
<th>Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding</th>
</tr>
</thead>
<tbody>
<tr>
<td>W-8EXP</td>
<td>(For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)</td>
</tr>
</tbody>
</table>

**Section references are to the Internal Revenue Code.**  
**Give this form to the withholding agent or payer. Do not send to the IRS.**

**Do not use this form for:**  
- Any foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 865, or 1441(b).  
- A beneficial owner solely claiming foreign status or treaty benefits.  
- A foreign partnership or a foreign trust.  
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States.  
- A person acting as an intermediary.  

**Instead, use Form:**  
- W-8BEN or W-8ECI  
- W-8BEN  
- W-8ECI  
- W-8IMY  

**Part I – Identification of Beneficial Owner** (See instructions before completing this part.)

<table>
<thead>
<tr>
<th>1 Name of organization</th>
<th>2 Country of incorporation or organization</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>3 Type of entity</th>
<th>Foreign government</th>
<th>International organization</th>
<th>Foreign central bank of issue</th>
<th>Foreign tax-exempt organization</th>
<th>Foreign private foundation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(not wholly owned by the foreign sovereign)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Permanent address (street, apt. or suite no., or rural route). Do not use a P.O. box.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Mailing address (if different from above)</td>
<td></td>
<td>Country (do not abbreviate)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 U.S. taxpayer identification number, if required (see instructions)</td>
<td></td>
<td>Foreign tax identifying number, if any (optional)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Reference number(s) (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Part II – Qualification Statement**

<table>
<thead>
<tr>
<th>9 For a foreign government:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a ☐ I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.</td>
</tr>
<tr>
<td>b ☐ Check box 9b or box 9c, whichever applies:</td>
</tr>
<tr>
<td>c ☐ The entity identified in Part I is a controlled entity of the government of</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10 For an international organization:</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ I certify that:</td>
</tr>
<tr>
<td>• The entity identified in Part I is an international organization within the meaning of section 7701(a)(18) and</td>
</tr>
<tr>
<td>• The payments are within the scope of the exemption granted by section 892.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11 For a foreign central bank of issue (not wholly owned by the foreign sovereign):</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ I certify that:</td>
</tr>
<tr>
<td>• The entity identified in Part I is a foreign central bank of issue,</td>
</tr>
<tr>
<td>• The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, and</td>
</tr>
<tr>
<td>• The payments are within the scope of the exemption granted by section 895.</td>
</tr>
</tbody>
</table>

(Part II and required certification continued on page 2)

For Paperwork Reduction Act Notice, see separate instructions.
Part II Qualification Statement (continued)

12 For a foreign tax-exempt organization, including foreign private foundations:

If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity’s unrelated business taxable income, attach a statement identifying the amounts.

Check either box 12a or box 12b:

a □ I certify that the entity identified in Part I has been issued a determination letter by the IRS dated ____________________ that is currently in effect and that concludes that it is an exempt organization described in section 501(c).

b □ I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).

For section 501(c)(3) organizations only, check either box 12c or box 12d:

c □ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).

d □ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509.

13 For a government of a U.S. possession:

☐ I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

• The organization for which I am signing is the beneficial owner of the income to which this form relates,

• The beneficial owner is not a U.S. person,

• For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States, and

• For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

______________________________ ________________________________ ________________________________
Signature of authorized official Date (MM/DD/YYYY) Capacity in which acting
Attachment 9 – Certificate of Foreign Status Tax Withholding

Form W-8BEN
Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Section references are to the Internal Revenue Code. See separate instructions. Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(d), 501(c), 892, 895, or 1443(b) (see instructions)
- A person acting as an intermediary

Instead, use Forms W-9, W-8ECI or W-8IMY

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner

2 Country of incorporation or organization

3 Type of beneficial owner:

- Individual
- Corporation
- Disregarded entity
- Partnership
- Simple trust
- Grantor trust
- Complex trust
- Estate
- Government
- International organization
- Tax-exempt organization
- Private foundation

4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions)

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

a. The beneficial owner is a resident of (within the meaning of the income tax treaty between the United States and that country)

b. If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c. The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with the limitations on benefits (see instructions).

d. The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

e. The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, $500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article (total rate of withholding on specific type of income)

Explain the reasons the beneficial owner meets the terms of the treaty article

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that

1. The beneficial owner is not a U.S. person.
2. The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but not subject to tax under an income tax treaty, or (c) the partner’s share of a partnership’s effectively connected income, and
4. For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date MM-DD-YYYY

Capacity in which acting

For Paperwork Reduction Act Notice, see separate instructions.

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Form W-8BEN (Rev. 2-2006)
Attachment 10 – Subaward Process Flowchart