



Harvard University
Office of the Controller

Massachusetts Withholding on Payments to Performers / Lecturers

Attestation Form for Claiming Exemption / Reduction in Withholding *

(Note: Form applies to web voucher, wire transfer, and ACH payment requests)

Date(s) of event: (Insert date(s) from beginning of symposium, lecture(s) or performance(s) to end of same)

Location of event:

Title of event:

Name of individual or entity to be paid:

Disbursement request number: (Insert number for Web Voucher)

This disbursement is eligible for an exemption / reduction in Massachusetts withholding based on at least one of the following three conditions (initial in the box next to the number, each item that applies):

1 Performance occurred outside of Massachusetts.

2 Total for all payments for services for this event equals \$10,000 or less, including all payments for services to performers, lecturers and other persons providing services in carrying out the event, whether payments are to individuals or entities.

To claim the \$10,000 exemption, the following documents must be attached to this form in order to process the exemption:

- Document showing the date(s) of the event (must be publicity materials, published calendar or contract)
Copy of each invoice for payment(s) for services in connection with the event

Expenses: In calculating total dollars spent on payments for services, include any expenses paid by the University to or on behalf of the performer / lecturer, which are not covered by the accountable plan rules.

Excluded Payments: In calculating total dollars spent on payments for services, you may exclude payments for this event for which a performer / lecturer has been granted a waiver from withholding from the Massachusetts Department of Revenue (see below).

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I have been informed that the performer / lecturer filed one of the following applications with the Massachusetts Department of Revenue more than ten days prior to the date of the event:

- **Notice of Withholding Waiver (Form PWH-WW) [to waive withholding]**
- **Notice of Allowable Deductions (Form PWH-RW) [to reduce the payment amount on which withholding is calculated by any expense reimbursement portion of the payment]**

Note: Withholding can be adjusted by the University only after the DOR **grants** the waiver or reduction in the withholding base for allowable expenses.

Attestation:

I understand that the University must make every effort to comply with Massachusetts state tax laws and may be audited by the Massachusetts Department of Revenue to ensure compliance. If I have initialed the box claiming the \$10,000 exemption above, then I hereby certify that the invoices attached to this form are **all of the invoices for services** in connection with this event.

Approved:

Signature

Printed Name

Date