

Outside Speaker/Guest Presenter Honorarium Methods & Procedures

As a Facilitator enhancing your course with an Outside Speaker or Organizer hosting a Guest Presenter, you have the authority to offer an honorarium of \$100 or \$200, respectively. This policy is to be exercised at your discretion. For example, you may choose to not offer this honorarium for various reasons: speaker is a public servant (e.g., city/government employee) or would be uncomfortable with this offer (you share a professional or personal relationship).

Higher fees may be considered by the Board on a case-by-case basis.

If this honorarium is offered, the speaker/presenter may respond in various ways:

1. Decline the offer: see Note below.
2. Donate the honorarium to our LLI Scholarship Fund, in which case form *Speaker/Presenter Honorarium Transfer to LLI Scholarship Fund* is to be filled out and returned to the LLI Office (deposit in Treasurer's mailbox).
3. Accept the honorarium, to be paid by check and mailed by the WCC/LLI Business Office upon receipt and processing of the necessary paperwork.
 - a. Forward the attached W-9 to the speaker/presenter to be filled out, returned to you, then forwarded to the WCC-LLI Liaison. This form will be kept by the college for future reference.
 - b. On the event date, fill out the form *LLI Honorary Outside Speaker/Guest Presenter Agreement* with event and contact information. (Note: Remit Payment information must match that in the W-9). In the LLI Authorization area, print and sign your name (title is LLI Facilitator or LLI Organizer). The speaker/presenter is not required to sign this form. Forward this form to the WCC-LLI Liaison, who will coordinate with the college for payment processing.

Note:

- If you determine that no payment is to be offered or the offer is declined, please notify the CC Course Proposal Coordinator (by responding to the email sent with the document listed above).
- You may have questions about how to handle specific situations, such as inviting multiple outside speakers to a given course. Based on the speakers' participation and expertise, you may choose to offer each speaker \$100 or have them share the allotted \$100. This is at your discretion.

All questions should be directed to the CC Course Proposal Coordinator, who will interface with the appropriate source(s) and respond to you.

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
				-			-			
or										
Employer identification number										
				-						

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



Lifelong Learning Institute Honorary Outside Speaker/Guest Presenter Agreement

Presenter will deliver the following agreed upon services during the event described below:

Name/Title of Event: _____

Date and Time of Event: _____

Location: _____

Topic/Title of Presentation: _____

Remit Payment (must match W9 Information) to:

Name: _____

Address: _____

Email: _____

Phone Number: _____



LLI Authorization:

Payment Request Amount \$_____

Outside Speaker \$100 – Guest Presenter \$200

Approval By (authorized signature and printed name)
Title of Lifelong Learning Institute Representative
Date

Please forward this form to WCC-LLI liaison Jessica Guglielmi for processing at jguglielmi@waubonsee.edu

Speak

Speaker/Presenter Honorarium

Transfer to LLI Scholarship Fund

Name of Course or Guest Presentation

Name of Speaker/Presenter _____

Date of Speaker/Presenter Presentation _____

Honorarium Amount to be Transferred _____

Name of Facilitator or Organizer _____

Signature _____

Date _____

Please fill out on date of event and take to LLI Office
(Treasurer's mailbox)