**Purchasing Software**

- **Is the vendor foreign?**
  - Yes: Gather IRS W8 Series form from vendor
  - No: **END**

  - **Is software online?**
    - Yes: Get letter or email from company stating what country the server is located for Tax records
    - No: **END**

  - **Is software downloaded to a computer located in the United States?**
    - Yes: US Sourced Royalty subject to NRA taxation and reporting. Contact Tax Services
    - No: **END**

Gather information from vendor about their tax residency status. A US company will provide IRS form W-9 and a foreign company IRS W8 series.