**ICQ FLOW CHART**

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

<table>
<thead>
<tr>
<th>State agency, Federal agency, Non-profit, Other if indicated tax exempt entity, student orgs.</th>
<th>Partnerships, LLC taxed as a partnership.</th>
<th>C- Corporation, S- Corporation, LLC taxed as C/S Corp.</th>
<th>Foreign companies, corporations completing a W-8BEN-E.</th>
</tr>
</thead>
</table>

**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?**

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

**An ICQ is NOT Required**

**An ICQ IS Required**

- Services
- Combination of Goods and Services*
- Customized Goods*

*Combination of Goods and Services includes catering meals

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

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