

SECTION 1: DOCUMENTATION NEEDED FOR ALL INDIVIDUAL PAYEES		
Performer Agreement / Contract I-9 (with SSN Completed & Signed) W-4 (Individuals only, Corporations see below) Wage Theft Notice (check work state's guidelines)	If the Payee is a Minor:	If the Payee* wants payment Wired: <small>*Applicable only for Talent not Crew</small>
	Minor Trust Forms Minor Work Permit (not required by XR to remit payment)	Wire Transfer Form Bank Validation Letter

SECTION 2: CORPORATIONS – DOCUMENTS IN ADDITION TO THOSE LISTED IN SECTION 1 ABOVE			
All Corporations Need:	Single or Multiple (only married couples or performance group) Member LLC with Form 8832 or 2553 Corporation Election	Partnerships* <small>*Only married couples or performance group</small>	C-Corp or S-Corp
W-9 with FEIN Completed & Signed	The Acceptance Letter from the IRS for Form 8832 or 2553, approving the "S" or "C" corporation election status	Partnership Agreement or a recent 1065 Tax Return	No additional documents are needed, unless the state of incorporation doesn't supply the required information

XR cannot pay Loan Out Companies identified as:

- Individuals
- Sole proprietorships
- Single member LLCs that have not elected to be taxed as a corporation (not filed an 8832 or 2553 form)
- Multiple Member or any entity that is not single owned, unless members are a married couple or a performance group

The IRS has determined that these are "disregarded entities." We must therefore pay the owners of these entities as individuals subject to ordinary withholding.

Please note: In certain circumstances, the Articles of Incorporation, Articles of Organization or the Partnership Agreement may be required.

SECTION 3: NON-US INDIVIDUALS WORKING IN THE U.S. – DOCUMENTS IN ADDITION TO THOSE LISTED IN SECTION 1 ABOVE		
Lawful Permanent Resident (Green Card)	Alien Authorized to work with SSN (Non-Citizen) Is a resident alien* for tax purposes or meets the Substantial Presence Test	Alien Authorized to work with SSN (Non-Citizen) Is not a resident alien for tax purpose or does not meet the Substantial Presence Test
Permanent Resident card A true & accurate photocopy	Passport A true & accurate photocopy Work Visa A true & accurate photocopy <i>*Resident Alien for tax purposes:</i> <ul style="list-style-type: none"> • Individual who is not a U.S. citizen but is considered a resident of the U.S. for tax purposes • Pays taxes on worldwide income, similar to U.S. citizens • Meets either the "green card" or "substantial presence" test • Reports income using Form 1040 	Passport A true & accurate photocopy Work Visa A true & accurate photocopy W-8 BEN* or W-8 BEN-E** With Foreign Tax Identification Number (TIN) IMPORTANT: *Part II/**Part III: Claim of Tax Treaty Benefits, must be completed. If left blank an automatic 30% tax deduction will occur. XR will not be able to correct or change deductions. Please note: If W-8 BEN or W-8 BEN-E is supplied, a W-4 or W-9 is not required. Travel Visas DO NOT authorize the performer to work.

WORKING IN CANADA	ADDITIONAL FOREIGN PAYMENT NOTES
Canadians working in Canada need: SIN # (if applicable) ACTRA # and Type (if a member) GST # (if applicable) Foreign Citizens Working in Canada: NR Tax is withheld	No Foreign Payee shall be paid for sessions produced in any location outside the U.S. or Canada. Multi-service Contract Payments that include anticipated work locations outside of the U.S. or Canada may not be paid. For client's signatory to the SAG-AFTRA Commercials Contract, Pension Contributions may be made on behalf of those foreign union members through ERT. License/Residual/Reuse Payments to Foreign Citizens on behalf of the client require: Passport Wire Transfer Form W-8 BEN or W-8 BEN-E Bank Validation Letter

Additional Information on Loan Out Corporations

In order for XR to pay loan out companies, they must meet the following requirements:

- The company must be active and currently registered. Status will be confirmed by a check of the Secretary of State website of the state where the company was organized (created).
- The company must have only a single owner.
 - o Exception: A married couple (e.g. husband and wife) may both be loan-out employees of the same company. A loan-out company may also consist of multiple members of a band or other performance group.
- The single owner must own all shares of the company.
- The engagement agreement must be with the loan-out company for services of the performer - not with the individual performer.
- XR will only pay the company for the services of that single owner.

There may be circumstances that even a properly documented loan out company will be subject to state tax withholding. Some states require withholding when a company is a “foreign” company. And some states require withholding when a producer is accessing tax incentives.

Additional Information on Non-US workers

PLEASE NOTE:

- Travel visas DO NOT authorize the performer to work.
- Payees should obtain a Social Security Number if they have a U.S. Alien Registration Card (“green card”) or if they have entered the USA on an F-1, H-1, J-1, O-1 or TN visa.
- The process for an expedited work visa is approximately **4 weeks**.
- No Foreign payee shall be paid for sessions produced in any location outside the U.S. or Canada.
- Multi-service Contract Payments that include anticipated work locations outside of the U.S. or Canada may not be paid. For clients that are signatory to the SAG-AFTRA Commercials Contract, Pension Contributions may be made on behalf of those foreign union members through ERT.

Important Notice #1: Federal immigration and tax laws cannot be avoided by paying the Talent's agent or agency. Foreign corporations are also subject to Federal taxation and withholding.

Important Notice #2: XR-Extreme Reach Talent will pay a performer authorized to work based on current U.S. tax law, including an existing tax treaty, if any, with the performer's domestic country. The performer may be subject to 30% federal tax withholding, and up to 7% state withholding. The performer may receive a refund upon the filing of annual tax returns.