

## PROCEDURE FOR COURSE REIMBURSEMENT

Staff members are eligible for reimbursement per your contract agreement for the courses that inform and enhance professional practice, and are taken at an accredited college or university. To ensure that courses align with Educator Plan and/or Individual Professional Development Plan for licensure, courses must be approved in advance by the building principal, department head, or supervisor. This tuition reimbursement amount is limited to your negotiated contract language. A check will be issued upon successful completion of the course(s) and submission of all required documents.



### REQUIREMENTS

- ✓ Your course reimbursement form **must be approved and signed** by your principal, department head, or supervisor **PRIOR** to registering for the course. (Forms are available on the district website or at your school.)
- ✓ When the course is completed, please submit to Human Resources: 1) **the approved and completed course reimbursement form**; 2) **a completed W-9**; 3) **a transcript or grade report**; 4) **proof of payment** (a copy of both sides of your cancelled check, matching credit card bill, or a copy of other form of tuition payment receipt). The receipts must match the exact cost of the course.
- ✓ Reimbursements will be processed after all necessary paperwork (reimbursement form, W-9 form, transcripts and/or grade report, and proof of payment) has been submitted together and received by Human Resources. ***Incomplete paperwork will not be accepted.***
- ✓ If credits are to be used for a salary upgrade, a written request for an upgrade and official transcript(s) must be submitted to Human Resources separately.

**CITY OF LOWELL  
LOWELL PUBLIC SCHOOLS  
EMPLOYEE COURSE REIMBURSEMENT FORM**

DATE \_\_\_\_\_

EMPLOYEE: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_ EMPLOYEE # \_\_\_\_\_  
 \_\_\_\_\_ SCHOOL: \_\_\_\_\_  
 \_\_\_\_\_ POSITION: \_\_\_\_\_  
 \_\_\_\_\_

May I request your approval to enroll in the following course for professional development for SY 15-16:

NAME OF COURSE	Start Date M/D/Y	Ending Date M/D/Y	COURSE LOCATION	TOTAL \$ VALUE
			<b>Grand Total</b>	

Description of Course (required):

Employee

Signature \_\_\_\_\_ Date \_\_\_\_\_

I certify under the penalties of perjury that the above charges are true and accurate.

I have reviewed and verified the authenticity of this request for reimbursement for the above mentioned employee:

Principal/Department Head

Signature \_\_\_\_\_ Date \_\_\_\_\_

Approved Yes   
 No

I have reviewed and verified the authenticity of this request for reimbursement for the above mentioned employee:

Human Resources

Signature \_\_\_\_\_ Date \_\_\_\_\_

Approved Yes   
 No

## Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

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; 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) ▶ _____ <i>Note.</i> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  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.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number	
	-
	-
or	
Employer identification number	
	-
	-

*Note.* If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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 on page 3.

<b>Sign Here</b>	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.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### 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? on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.