U.S. INCOME TAX WITHHOLDING REQUIREMENTS FOR FOREIGN PAYEES

With limited exception, a non-U.S company or individual, (“foreign payee”) is subject to U.S. tax on income from a U.S company. Avaya, as the payor company, is required by the Internal Revenue Service to act as a withholding agent and withhold 30% of a payment made to a foreign payee not eligible for an exemption when:

- services are provided in the United States; or
- a foreign payee receives other income payments from Avaya, including but not limited to rents or royalties that are derived from U.S sources.

Avaya is not required to withhold income tax if a foreign payee has provided goods only or has provided services that were not performed in the United States.

Mandatory Statement of Non Resident Alien (NRA) Tax Status. All foreign payees are required to return a completed Statement 1 to Avaya, even if Avaya is not required to withhold income tax. Statement 1, found below, must be returned to Avaya Accounts Payable within 30 days of executing the governing contract or receiving an Avaya purchase order. If Avaya does not receive a properly completed statement, we may suspend all further payments or terminate any purchase order or contract and suspend further business until you provide the required information.

Tax Exemption. Even if you are subject to withholding, you might be eligible for an exemption due to a tax treaty between your country and the U.S. Please consult Internal Revenue Code Publication 519, U.S. Tax Guide for Aliens, for more information about tax treaties.

If you are an individual and eligible for an exemption, you must complete Form 8233, Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual. All other foreign payees claiming an exemption are required to submit a properly completed W-8 at the same time as a completed Statement 1.

- Form W-8 requires you to provide either an individual taxpayer identification number (ITIN) or Employer Identification Number (EIN) depending on your status. Note that the ITIN or EIN does not determine your taxability; it is only an identification number. If you are exempt from withholding under a treaty, Avaya cannot honor the exemption without an ITIN or EIN. If you do not have an ITIN or EIN, you can obtain one by calling the IRS or downloading Form W-7 or SS-4 from the IRS website (www.irs.gov) and sending Form W-7 or SS-4 to the IRS.

The W-8BEN form is the most common W-8 form used and can be downloaded from the IRS website, although there are other W-8 forms that handle international transactions. Should you determine that the W-8BEN is the appropriate form for you or your organization, be sure to complete Part I (including address and ITIN) and Part II, item 9 and, when applicable, item 10. Item 10 on W-8BEN indicates which, if any, treaty exemption applies if you are claiming a reduced rate of withholding to which item 9 does not apply. Note that a separate Form W-8BEN is required for EACH type of income payment for which a treaty exemption is being claimed. Avaya cannot provide assistance or advice on which exemption to select. However, IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, provides information in the tables at the end of the publication.

Non-Resident Alien Vendor Tax Certification. If a foreign payee is subject to withholding, foreign payee must submit a completed Statement 2, Non-Resident Alien Vendor Tax Certification, with EACH invoice issued to Avaya or the maximum withholding amount will be applied by Avaya.
Please consult the IRS website (www.irs.gov) for additional information regarding Non-Resident Alien Withholding and Internal Revenue Code sections 1441, 1442, and 1443.

**Non-U.S. Income Tax Withholding Requirements – Applicable to any Vendor not located in the country of the Avaya Payor**

For any foreign payee that is a resident outside the Avaya payor’s jurisdiction and where the Avaya payor is not a U.S. resident, Avaya must withhold a certain percentage of its payment to you according to the national law of the respective country and double tax agreements (DTA) between that country and your country of tax residency. Details can vary, but as a minimum requirement in all cases it is necessary that you prove to Avaya that you are an ordinary taxpayer in your country. Furthermore, it is essential that you state the amount of your services that could fall within the definition of a royalty under applicable laws and DTA.

Unless this information is provided on a completed and signed **Statement 3**, found below, with each invoice, Avaya is required to apply the highest local withholding tax rate and cannot apply any DTA benefits. **Please attach a certificate of residency issued by your local tax office to the form.**
STATEMENT 1

NON-U.S. VENDOR STATEMENT OF NRA TAX WITHHOLDING STATUS

1. Name of vendor____________________________________

2. Country location____________________________________

3. Address (not P.O. box)________________________________

_________________________________________________

_________________________________________________


STATEMENT OF VENDOR REGARDING TYPE OF BUSINESS BEING CONDUCTED WITH AVAYA INC. – Please check either (a) or (b) and/or (c)

(a) _____ The work being performed for Avaya Inc. is subject to US income tax withholding.

OR

To the best of my knowledge and belief, I declare that the work being performed for Avaya Inc. is (check all that apply):

(b) _____ For goods only
(c) _____ For services that will not be performed on U.S. soil

By:___________________________

Printed:________________________

Title:__________________________

Date: _________________________
**AVAYA INC. ACCOUNTS PAYABLE / GSO**

**NON-RESIDENT ALIEN VENDOR TAX CERTIFICATION**

**Purpose:** The information you provide on this form will help Avaya, Inc. determine your company's tax liability for U.S. withholding tax, as required by the Internal Revenue Code (IRC), Section 1441. See www.irs.gov for details.

**Form Instructions:** To ensure your form is valid, please complete all of the applicable sections in Parts I-IV, print legibly or type the information, and submit one signed certification form with each invoice. Unless you submit one signed certification form with each invoice, Avaya, Inc. will not be able to process your invoice for payment. Be sure to read the footnotes at the bottom of each page. With respect to each type of income, you must also have a valid, original W-8 or W-8BEN form on file with us or Avaya, Inc. may withhold based on IRC, Section 1441 as appropriate.

**Part I - Invoice Information**

<table>
<thead>
<tr>
<th>1. Legal name of organization (must match name on invoice) providing goods and/or services.</th>
<th>2. Country of Formation or Residence*</th>
</tr>
</thead>
</table>

**Part II - Payment Information for Goods and Services Provided Inside of U.S.**

Describe goods and/or services provided on the applicable lines below:

<table>
<thead>
<tr>
<th>6a. Good(s) - l.e. tangible item</th>
<th>Total item amount(s) below</th>
</tr>
</thead>
<tbody>
<tr>
<td>7a. Service(s) performed inside of U.S.</td>
<td>7b.</td>
</tr>
<tr>
<td>8a. Software Development and Modification Service(s) performed inside of U.S.</td>
<td>8b.</td>
</tr>
<tr>
<td>9a. Software Sales (transfers of all benefits and burdens of ownership) and/or License Service(s) used inside of U.S.</td>
<td>9b.</td>
</tr>
<tr>
<td>10a. Royalty on Computer Programs (e.g., either Copyrights Rights or Copyright Articles) used inside the U.S.</td>
<td>10b.</td>
</tr>
<tr>
<td>11a. Other inside of U.S. income not listed above (e.g., rent &amp; royalty payments)</td>
<td>11b.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11c. Street Address (If 11a is for rent, provide U.S. property address)</th>
<th>11d. State</th>
<th>11e. Zip Code</th>
</tr>
</thead>
</table>

**Part III - Payment Information for Goods and Services Provided Outside of U.S.**

Describe goods and/or services provided on the applicable lines below:

<table>
<thead>
<tr>
<th>12a. Good(s) - l.e. tangible item</th>
<th>Total item amount(s) below</th>
</tr>
</thead>
<tbody>
<tr>
<td>13a. Service(s) performed outside of U.S.</td>
<td>13b.</td>
</tr>
<tr>
<td>14a. Software Development and Modification Service(s) performed outside of U.S.</td>
<td>14b.</td>
</tr>
<tr>
<td>15a. Software Sales (transfer of all benefits and burdens of ownership) and/or License Service(s) used outside of U.S.</td>
<td>15b.</td>
</tr>
<tr>
<td>16a. Royalty on Computer Programs (e.g., either Copyrights Rights or Copyright Articles) outside the U.S.</td>
<td>16b.</td>
</tr>
<tr>
<td>17a. Other outside of U.S. income not listed above (e.g., rent &amp; royalty payments)</td>
<td>17b.</td>
</tr>
<tr>
<td>18a. Street Address (If 16a is for rent, provide property address)</td>
<td>18d. State</td>
</tr>
</tbody>
</table>

**Part IV - Certification**

By signing this form, you are certifying the information provided above is accurate.

**Authorized Signature**

**Telephone:** (000) - 000-0000

**Date (MM-DD-YYYY)**

**Capacity in which acting (title):**

**Part V - For Avaya, Inc.'s Internal Use Only**

By signing this form, you are certifying the information provided by the Vendor accurately describes the services provided, their costs and that the invoice meets Avaya, Inc.'s compliance standards. I understand that a knowing and willful false statement on this certification form can result in disciplinary action.

**Authorized Signature**

**Telephone:** (000) - 000-0000

**Date (MM-DD-YYYY)**

**Title**
STATEMENT 3

NON-U.S./EMEA VENDOR STATEMENT ACKNOWLEDGING THAT PAYMENTS RECEIVED BY VENDOR ARE/ARE NOT QUALIFYING AS ROYALTIES

1. Name of vendor (state complete legal entity name and legal form)
   _____________________________________________________________

2. Country location____________________________________________

3. Address (not P.O. box)________________________________________
   _____________________________________________________________
   _____________________________________________________________

4. Tax Number / VAT Identification No.___________________________

5. Tax Office___________________________________________________

Statement of Vendor regarding type of business being conducted with Avaya Inc. or Avaya subsidiaries – Please check the box(es) in either (a) or (b) and (c), if applicable.

To the best of my knowledge and belief, I declare that the remuneration for Services being performed for Avaya Inc. or Avaya subsidiaries include (check all that apply):

(a) _____Royalties¹
(b) _____No Royalties.
(c) _____Managerial or technical services performed in the country of residency of the Avaya entity².

¹The term Royalties means payments of any kind received as a consideration for the use of, or the right to use, any copyright of scientific work including any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience. If royalties are being paid, Vendor will indicate the amount of royalties on the invoice.

²For managerial or technical services, Vendor will indicate country where such services are performed and the amount thereof on the invoice.

I furthermore declare that (legal entity name) ______________________________ is registered for income tax purposes in (country) ______________________________.

By: ____________________________

Printed: __________________________

Title: ____________________________

Date: ____________________________