

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 Education Plan and/or Individual Professional Development Plan for licensure, course 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 completion of the course(s) and submission of all required documents.



REQUIREMENTS: Must have all requirements to submit

- Course reimbursement requests must be completed on the Course reimbursement form (please see next page).
- **PRIOR to registering for the course**, your course reimbursement request must be approved and signed by your principal, department head, or supervisor.
- Once approved, you may register for the course.
- Course(s) must be completed and paid for prior to submission.
 - Reimbursements must be submitted between July 1 and June 30 in the fiscal year in which the **course(s) were completed**.

Upon course completion: please submit the following to Vanessa Tamayo
vtamayo@lowell.k12.ma.us via email:

- The approved/signed course reimbursement form with attached course descriptions
- A completed and signed W9 form (please see page 3)
- An **official** transcript showing credits **earned**
- Proof of payment of the tuition amount matching the paid amount (a copy of both side of your cancelled check, matching credit card bill, or a copy of other form of tuition payment receipt with your name and amount printed on it)

Please note: At the request of city hall, course reimbursements are submitted in bulk, and that course reimbursements can take up to 10-12 weeks to process. Once completed, reimbursement checks will be **mailed to your address on file** (direct deposit will not be processed).

If credits are used for a Degree/Lane Change request, please submit a separate written request to Angela Say asay@lowell.k12.ma.us or Evan McHugh ejmchugh@lowell.k12.ma.us with a copy of your **official** transcripts.

Employee Course Reimbursement Form

Date: _____

Employee Name: _____ Employee #: _____

Mailing Address: _____ Employee Vendor #: _____

School/ Location: _____

Job title/ Position: _____

Course(s) and reimbursement requests must be completed and submitted within the same fiscal year

I am requesting approval for the following course(s) for professional improvement for the SY: _____
i.e. 2023/24

Name of Course *please attach course description for each course (required)*	Start Date of Course	End Date of Course	Accredited College or University	Cost per course

Grand total cost: _____

****a check will be mailed to the employee's address on file following the process of the reimbursement request****

Employee Signature: _____ **Date:** _____

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

Principal/ Department Head/ Supervisor Approval: **yes** ____ **no** ____

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

Signature: _____ **Date:** _____

Office of Personnel & Recruitment Approval: **yes** ____ **no** ____

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

Signature: _____ **Date:** _____

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-				-			
or											
Employer identification number											
					-						

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 for Part II, later.

Sign Here	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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they