

TAX INTERVIEW FAQ

Important Notice: Information in this document does not constitute tax, legal, or other professional advice. To find out how this legislation will affect you or your business, or if you have other questions, please contact your tax, legal, or other professional advisor. Please keep in mind the IRS may update their forms and requirements at any time. While we do our best to keep this information up to date, the IRS may have made changes. The most current IRS form, information and instructions will supersede any information provided in this FAQ. All IRS forms and instructions are available online at <http://www.irs.gov>.

Q: Why do I need to complete a US tax form?

A: Under U.S. Internal Revenue Service (IRS) tax rules, Unity is required to secure certain tax information from our U.S. and non-U.S. publishers to determine whether or not payment is subject to U.S. tax withholdings. The IRS has published tax forms that can be used to collect this tax information.

Q: Why am I being asked to complete a U.S. tax form using the online tax interview?

A: Instead of asking you to fill out U.S. tax forms that can often be confusing, we worked with Tax Identity Solutions LLC, a third-party tax provider, to develop an online tax interview that is more user-friendly. The form provides a step-by-step process to gather the information, which we will pass along to the IRS.

Q: Where is the tax interview?

A: You can access the tax interview through a link provided in our email.

Q: If I don't provide a US tax form what happens?

A: If you do not complete the tax interview, we will not be able to make our payment to you. Please complete the tax interview at your earliest convenience to avoid delays in your payment.

Q: What is a TIN?

A: TIN is a Taxpayer Identification Number. This may be a U.S. TIN, such as a Social Security Number (SSN), Employer Identification Number (EIN), or Individual Tax Identification Number (ITIN). If you do not have a U.S. TIN, you may provide your Foreign TIN for your local country.

Q: Can I mail you a paper form instead?

A: Yes. From time to time, the U.S. IRS updates its forms and the new forms for non-U.S. publishers are a bit more complex. Please note, you must provide the current version of the form and know which of the three forms is right for you. However, utilizing the online tax interview we've provided ensures the right form will be used, it will be completed correctly, and the U.S. and/or Foreign TIN's you include are validated. If a mailed form fails validation, we will have to reject it and request that you do it again.

Q: I have little to no sales with Unity Asset Store; does the online tax interview apply to me?

A: Yes. No matter how many sales you have had in the past, you will need to complete the tax interview.

Q: If I complete the tax interview, does that mean that I will not have U.S. tax deducted from my payments?

A: Not necessarily. The amount of tax the U.S. deduction varies and will depend on your country of tax residency, the information you provide during the tax interview (such as your U.S. or Foreign TIN), and/or if there is a treaty between that country and the U.S. that reduces U.S. tax withholding.

Typically, U.S. publishers who complete the tax interview and provide their U.S. TIN will be exempt from any U.S. tax withholding.

Non-U.S. publishers completing the tax interview will be exempt from U.S. tax withholdings if the services were performed outside the U.S. The rate of tax for non-U.S. publishers will vary from 0% to the maximum of 30%.

Q: What does services performed in the U.S. mean?

A: Please consult with your tax, legal, or another professional advisor if you have questions on whether or not you are providing services within the U.S.

Q: I am a non-U.S. publisher. What happens if it is determined that I'm subject to U.S. tax withholding based on the tax interview I completed?

A: If it is determined that you are subject to U.S. tax withholding, we will be withholding U.S. taxes from your payments using the withholding tax rate that is determined based on your tax interview (which has a maximum of 30%). Payment you receive from us will be net of the U.S. tax withholding. We submit the tax withholding amount to the IRS, so we will not be able to refund the tax amount to you once the tax is withheld.

You should consult with your tax, legal, or another professional advisor on methods to claim the tax that has been submitted to the IRS.

Q: How do I know if there is a treaty for my country?

A: The IRS website has information about tax treaties with various countries. Check the IRS [United States Income Tax Treaties - A to Z](#) page for more information. Please note that we do not control any IRS websites and are not responsible for the accuracy of any information provided via such sites.

Q: How do I get a U.S. TIN?

A: The fastest and simplest way is to apply for a U.S. Employer Identification Number (EIN) using form SS-4. There is information on how to do this available in the tax interview.

Q: I've entered a TIN but the interview is telling me I have not entered a valid TIN.

A: There are a number of reasons this might occur:

- You are entering your U.S. TIN in the Foreign TIN field.
- You are entering a U.S. TIN that is not registered in the U.S. IRS database for that name, resulting in a Name-TIN mismatch.
- You are entering a U.S. TIN including hyphens. Do not include hyphens when entering your U.S. TIN.
- You are entering an invalid U.S. TIN.
- You are entering an invalidly formatted Foreign TIN. For example, you are entering a VAT number instead of a TIN.
- You are copying and pasting your TIN instead of typing it out.

Q: I've completed the online tax interview, and printed my form. Do I have to send it to Unity?

A: If you have consented to using an electronic signature during the tax interview, you do not need to send us your form.

If you did not consent to the electronic signature, you do need to send us your signed form. After you complete the tax interview, you will be sent an email reminder. You can reply to that notification with a scanned copy of your signed form or you can email it to publisher_inquiry@unity3d.com.

Q: I've completed the tax interview but did not receive any notification that it was received.

A: If you have completed and submitted, your tax interview properly, you will see the following message after clicking the **Submit** button: "You have completed the Tax Interview. Your data has been received and may be subject to further validation." You will only receive an email from us if we need to get in touch to validate any of the information you have provided.

Q: I've completed the tax interview but now I have been contacted for more information. Why?

A: Under some circumstances, the IRS may require us to obtain additional information or documentation from you. For example, if you have indicated that you are not a U.S. person but have provided a US address, we may need to ask for more details.