
CHECKLIST FOR PAYMENTS TO INTERNATIONAL VISITORS

1. What is International Visitor's VISA type?
 - A. We require a copy of the VISA Status document.
 - B. In order to receive compensation an appropriate VISA type must be obtained. Certain VISA types do not allow for compensation payment.

2. Does the International Visitor have a social security number (SSN) or an individual taxpayer identification number (ITIN)?

3. What is the Payee's U. S. Tax Residency status?
 - A. U.S. Citizen (1099 miscellaneous income is taxable and reportable).
 - B. Permanent resident alien (green card holder) (1099 miscellaneous income is taxable and reportable, same as US citizen).
 - C. Resident alien (If non US citizen satisfies either the green card test or the substantial presence test then is resident alien)
 - D. Non resident alien (If non US citizen does not satisfy either the green card test or the substantial presence test then is non resident alien, 1042-S taxable and reportable)

4. What type of payment is being made?
 - A. Wages/Salary as employee
 - B. Independent Contractor compensation
 - C. Scholarship/Fellowship
 - D. Reimbursement (Reimbursement for travel expenses fall under the accountable plan rules. We require a travel expense voucher along with supporting documentation in order to claim reimbursement)

5. What is the source of the income? Where are the services performed?
 - A. U.S. Source Income (subject to taxation and reporting)
 - B. Foreign Source (not subject to U.S. tax)

6. Is the payment subject to tax withholding?
 - A. Subject to 30% tax withholding if payment is for compensation to independent contractor unless income tax treaty applies
 - B. Subject to 14% tax withholding if payment is for scholarship or fellowship
 - C. No withholding if tax treaty exists or excludable thru Internal Revenue Code

7. Is an Income Tax Treaty Exemption applicable?

8. Is the payment reportable?
 - A. All non-employee payments made to a non-resident alien must be reported on Form 1042-S whether the payment constitutes U.S. taxable income to the recipient.
 - All non-resident aliens must submit a completed W-8BEN before we can make a payment.
 - To claim tax treaty exemption from withholding on compensation paid to employees, independent contractors, students, teachers, or researchers based on a tax, the individual must complete and submit to this office a properly completed Form 8233 (exemption from withholding) regardless of VISA type.