The only sure things in life are death and taxes. Too bad they aren’t in that order.
What to do when a foreign vendor is visiting the United States?

What information do I need to collect?

Who do I contact?
Steps to Pay an International Visitor

Step 1 • Contact Office of International Services or Affairs

Step 2 • Check KFS vendor record

Step 3 • Send invite letter to visitor

Step 4 • Initiate payment in KFS

Step 5 • Collect immigration documents when visitor arrives

Step 6 • Submit immigration documents to Tax via uploader

Payment generated
University Tax Services Web Site

• Enter fms.iu.edu (address bar)

• Click on Tax (top right hand corner in white letters)

• In the blue box, click on “Quick Guide for International Payments”
Quick Guide - Payments to International Visitors

Requested Immigration Docs and coversheets may now be uploaded here. After 1/1/2018 faxed immigration documents will no longer be accepted from IU Departments. Please make sure you are using the latest coversheet.

All payments to international visitors are reviewed by the IU Tax Services, which is responsible for maintaining compliance with all tax laws. Documentation must be submitted directly to University Tax Services before payment can be made.

Departments who plan to host international visitors, even those that will be here for only a few days, should contact Office of International Services to obtain information about available visa options and determining which visa status is most appropriate for the visitor’s individual circumstances.

Select the appropriate topic for instructions

Use the contact information provided to submit all documentation. Any information uploaded or sent to Office of International Services, Accounts Payable, or Travel Management will need to be submitted again to University Tax Services.

- Honoraria/Compensation for Non-Employee Services Performed in the U.S.
- Travel Reimbursement only Within U.S.
Scenario - International Visitor

Professor Smith invites an international speaker, Dr. Wang, to come to Bloomington. Dr. Wang will be speaking at the IU’s School of Informatics Conference. He will present at the conference for three (3) days, which he will be compensated for by the school.
What should you do first?

Departments who plan to host international visitors, should contact *Office of International Services* to obtain information about available visa options and determining which visa status is most appropriate for the visitor's individual circumstances.
What documents will you collect and submit to University Tax Services?
Honoraria/Compensation for Non-Employee Services Performed in the United States

Required Documentation:

1. Tax Coversheet for International Visitors
**EXAMPLE OF TAX COVER SHEET**

<table>
<thead>
<tr>
<th>IJ Department MUST complete ALL questions 1-6 &amp; 17:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. If the payment is subject to tax withholding, will the department pay the taxes (gross) up for the payee?</td>
</tr>
<tr>
<td>YES</td>
</tr>
<tr>
<td>2. Dept. Contact</td>
</tr>
<tr>
<td>3. Date form completed</td>
</tr>
<tr>
<td>4. Vendor ID</td>
</tr>
<tr>
<td>5. Email</td>
</tr>
<tr>
<td>6. DV #</td>
</tr>
<tr>
<td>OR PO Doc ID</td>
</tr>
</tbody>
</table>

**Questions 7-16 Can be completed by our international Visitor or by the IJ Department**

7. Visitor’s Printed Name (Last, First)

8. What is the purpose of the IU visit? (Check all that apply)
   - Artist/Public Performer
   - Collaborator* (with whom)
   - Presenter/Speaker/Lecturer
   - Other

9. List the number of days you participated in the activity in #8
   - # of days

10. Do you have a US tax ID number? YES | NO
    10(a). At IU, have you applied for ITIN? YES | NO
    10(b). If yes, to either, do you wish tax treaty benefits? YES | NO

11. Have you been paid or reimbursed by more than 5 U.S. Institutions (including this one) during the past 6 months? YES | NO

12. Passport Country used to enter U.S.

13. Is this also your country of tax residence? YES | NO

14. MUST provide a copy of the I-94 Departure Card or a clear copy of this visit’s entry passport stamp. Check box to define status as:
   - F-1
   - F-2
   - J-1 Professor/Research Scholar
   - O-1(P)
   - Other

15. Date range as shown on I-94 departure card or passport stamp.

16. F, J, O, or P immigration status has a sponsoring institution. Please name the institution.

17. Documents to be included with this cover sheet if # 10(b) is “YES”:
   - Form W8/BEN (submitted to vendor wagegroup, see pg.2)
   - Copy of I-20 (F status)
   - Copy of I-94 card (always required, see #14)
   - Copy of DS-2019 (J status)
   - International Tax Questionnaire (for tax treaty)
   - Copy of J-197 (O, P status)
2. PASSPORT/I-94

Passport with entry stamp

OR

I-94 Departure Card
This is proof of legal entry into the United States

U.S. Customs and Border Protection (CBP) has automated the I-94. Visit CBP online I-94 to retrieve a copy.
<table>
<thead>
<tr>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Passport with Admission Stamp:</strong> replaces I-94 for documentation purposes</td>
</tr>
<tr>
<td><strong>I-94 Card:</strong> issued at both Northern and Southern Land boarders</td>
</tr>
</tbody>
</table>

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| **Version of I-94:** issued by Global Entry Kiosks |
| **I-94 Automated:** Website print out [www.cbp.gov/i94](http://www.cbp.gov/i94) |
A Form W-8BEN is a Certification of Foreign Status of Beneficial Owner for U.S. Tax Withholding

A W-8BEN is good for three (3) years, plus the year it is signed and dated.
Optional Documentation to Request Tax Treaty Benefits

There are two (2) pieces of information to look at first.

1. Does the International Visitor hold a U.S. taxpayer identification number (SSN or ITIN).
   - This information is found on the Form W-8BEN in Part I, question 5. If the answer is no, then your visitor is not eligible for tax treaty.

2. Residents of certain countries may be entitled to reduced tax rates or exemption from tax under a tax treaty between their country and the U.S.
International Tax Treaty Benefits & Countries

Applying for Benefits
Residents of certain countries may be entitled to reduced tax rates or exemption from tax under a tax treaty between their country and the U.S. Review the appropriate list of tax treaty countries to determine eligibility. Follow these directions to apply for treaty benefits with IU.

1. The applicant must have a U.S. tax identification number (social security number or individual tax identification number).
   - Individual Tax Identification Number Application
2. Complete the International Tax Questionnaire
3. Follow the instructions on the form and submit the questionnaire via mail/fax
4. Tax will review the documentation to determine eligibility
5. An IRS form will be prepared that will require a signature from an eligible applicant

Tax Treaty Countries
The following is a list of countries that have tax treaty agreements with the United States. Not all treaties include benefits for all types of income. Choose the appropriate type of income to access the correct list of countries.

- Self Employment/Honorarium
- Royalty
- Scholarship/Fellowship & Wage
# Tax Treaty Countries

## Self Employment/Honorarium

<table>
<thead>
<tr>
<th>List of Tax Treaty Countries (updated 10/24/2017)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Armenia*</td>
</tr>
<tr>
<td>Australia *</td>
</tr>
<tr>
<td>Austria</td>
</tr>
<tr>
<td>Azerbaijan*</td>
</tr>
<tr>
<td>Bangladesh *</td>
</tr>
<tr>
<td>Barbados **</td>
</tr>
</tbody>
</table>
Tax Treaty

• On the left side of our web site (in the tan box) click on FNIS

Foreign National Information System

• Please ask your International Visitor(s) to visit our web site in order for them to complete an online International Tax Questionnaire.
Travel Reimbursement only Within U.S.

If the travel is not IU business, please submit the same documentation as the Honoraria/Compensation for Non-Employee Services Performed in the U.S.

If the travel is for IU business, please make a note on your DV/PO “Falls Under the Accountable Plan”
Examples of Non-Accountable Plan Travel Expenses

• Expenses past the 60 day accountable plan time frame.

• Spousal travel not related to IU business.
Effective 1/1/2018, faxed immigration documents are no longer accepted from IU Departments.

Please visit our Tax Immigration Document Uploader to submit your tax documents:

http://go.iu.edu/nra-visit-upload
Contact Information

University Tax Services
400 E. 7th St.
Poplars Building Room 527
Bloomington, IN 47405

taxpayer@iu.edu
Tax Resources

Main Web Page: fms.iu.edu/tax

Quick Guide for International Payments: https://fms.iu.edu/tax/international/quick-guide/

NRA Payments Matrix: https://fms.iu.edu/tax/international/nra-payments-matrix/

Accountable Plan Reimbursements: https://fms.iu.edu/tax/other-tax/accountable-plan/