To be used when making payments to foreign guest speakers, special lecturers, distinguished visitors, faculty/staff recruits, corporations or other consultants (non-employees) for payments of services, travel reimbursements, materials, honorariums and stipends. The following questions need to be answered prior to the commencement of services and/or offer of payment non-resident/foreign individual and corporations.

Verbal or written verification of the following two questions:

1. Are you a U.S. resident/corporation for tax purposes?  Yes ☐ No ☐

2. Do you have a valid Social Security Number, Individual Taxpayer Identification Number (ITIN), or Taxpayer Identification Number (Foreign Corp.)? Yes ☐ No ☐

If the answer to BOTH of these questions is “YES”, the individual is not considered a non-resident alien for tax purposes. Process the payment request through the regular campus Accounts Payable and C&P processes. If a special tax or residency situation exists, please contact Greg Sweet, Tax Compliance Manager, at extension 5671.

If the answer to either of these questions is “NO”, please contact Greg Sweet, Tax Compliance Manager, at extension 5671. The Tax Compliance Manager can discuss the additional form requirements that are needed before the nonresident individual/corporation will be able to legally perform services on campus and receive a payment. In the absence of the Tax Compliance Manager, please contact Cecilia Patz, Director of Accounting Services, at extension 4552.

SERVICE PAYMENTS (Honorariums, Artist, Musician, IC, etc) – Processed by C&P/AP:
☐ Form 204, Vendor Data Record*
☐ Additional documents listed below
☐ Purchase Order Requisition*

FOREIGN VISITOR TRAVEL/EXPENDITURE REIMBURSEMENT – Processed by AP:
☐ Form 204, Vendor Data Record*
☐ Additional documents listed below
☐ Vendor Invoice and original receipts*

Additional Non-Resident Alien supporting documents needed:
☐ Foreign National Information Form (FNIF)
☐ I-94 Departure Record/date of entry stamp(s) (a small card inside the passport)
☐ Copy of U.S. Visa & passport (if not from Visa waiver country)
☐ Copy of Form I-20 (F-1 Visa), DS-2019/IAP-66 (J-1 Visa), or I-797
☐ Certification of Academic Activity Form (Honorariums and B-1/B-2/WB visitors)
☐ Residency Status Determination Sheet (done by Tax Compliance Manager)
☐ If determined eligible by Tax Compliance Manager for tax treaty, the original and signed IRS Form 8233 and additional treaty documents from GLACIER system

FOREIGN CORPORATION – C&P/AP process:
☐ Form 204, Vendor Data Record*
☐ Purchase Order Requisition*
☐ Form W-8ECI (Certificate of Exemption from Withholding on Income Effectively Connected Business)**

*These forms can be obtained through the college or business office, or Financial Services website at http://www.fullerton.edu.
** Foreign company should provide Form W-8ECI to allow withholding agent to refrain from withholding tax. If not, rate of 30%.

Revise 2/20/06 gs