

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%.