



**ALL SECTIONS OF THE FORMS LISTED MUST BE COMPLETED, SIGNED
AND ATTACHED TO YOUR PAYMENT REQUEST OR THE REQUEST WILL BE DENIED
(See page 2 for Important Eligibility Criteria)**

- ◆ Supporting documents to be attached to Foreign Individual/Entity Payment Request for **Honoraria, Compensation, Scholarships, Prizes, or Awards** if individual/work done **inside U.S.** (Department keeps a copy on file):

- 1) Emory University's Compliance Statement for Payments
- 2) W-8BEN – Certificate of Foreign Status for Individuals or W-8BEN-E if entity
- 3) Copy of I-94 record
- 4) Copy of Passport and Visa (I-20/DS-2019)
- 5) Copy of flyer, if available or business purpose of payment/award letter

In addition if requesting Treaty benefits – (Note MUST have Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) & must be done before submitting payment request):

- 1) Foreign National Information System (FNIS) – Nonresident Questionnaire (NR) Immigration Status Data Form will be produced - Data Entry, View, Print, individual signs
- 2) Form 8233 will be produced internally when the FNIS questionnaire has been reviewed and approved by the Administrator. Please contact nonresident.tax@emory.edu after submission of the FNIS questionnaire. The form will be emailed to the department for the individual to sign.

If SSN or ITIN cannot be obtained at time of payment, the NRA will be taxed at maximum rate of 30%.

If an honorarium will be paid to an individual in a **J1** visa type from another U.S. institution, a copy of the DS-2019 form along with a letter from the responsible officer issuing the DS-2019 **must be attached**. For a **H1B** or other visa type – see [special rules chart](#).

- ◆ Supporting documents to be attached to Foreign Individual **Expense Reimbursement Request**: (Department keeps a copy on file):

- 1) Emory University's Compliance Statement for Payments
- 2) W-8BEN – Certificate of Foreign Status for Individuals
- 3) Electronic copies of original receipts (Can accept per diem up to allowed amount – food, parking, taxi/limo)
- 4) Copy of I-94 record
- 6) Copy of Passport and Visa (I-20/DS-2019)
- 5) Provide detailed explanation for the business purpose of request (See Emory Travel and Expense Policy 2.90)
- 6) Do not need Social Security Number or Individual Taxpayer Identification Number (ITIN)

Note: Personal expenses or expenses paid under a nonaccountable plan (visa fees, etc.) will be subject to tax withholding – see <https://www.finance.emory.edu/home/accounting/tax/foreign/reimbursement.html> for more information. If individual is an Emory employee, payment should be made through T&E module.

- ◆ Supporting documents to be attached to Payment Request for **Foreign Source Payments (i.e. no travel to the U.S.)** for both Individuals and Entities: (Department keeps a copy on file):

1. Emory Foreign Source Statement signed and dated by foreign individual or entity representative (if individual is Canadian – please also complete the Canadian source statement page)
2. Electronic copies of all original receipts and invoices
3. W-8BEN – Certificate of Foreign Status for Individuals or W-8BEN-E for Entities

NOTE: Electronic (digital) signatures are NOT acceptable per IRS regulations. A scanned or faxed copy of the signed forms can be submitted. If you have questions, please contact the tax department at nonresident.tax@emory.edu.



IMPORTANT ELIGIBILITY CRITERIA

ELIGIBILITY IF INDIVIDUAL VISITS/ IS IN U.S.:

Visitors in business or tourist status (B-1, B-2, WB, WT, or Canadians with no visa) may be paid honoraria, compensation, or travel expense reimbursement if:

- (1) the visitor is engaged in the activity being compensated for nine days or less, and
- (2) the visitor has not been paid or reimbursed by more than five other U.S. institutions or organizations during the past six months

**If outside these rules, we cannot pay any honoraria or compensation and any expense reimbursement is subject to tax withholding at 30%.

For All other Visa Types:

See Special Rules chart at

https://finance.emory.edu/home/includes/documents/sections/accounting/nra/secure/honoraria_special_rules.pdf for allowable payments. **Special note that students on F-1 visa **CANNOT** be paid compensation or honoraria through the AP system unless they have OPT or CPT status.

Note if criteria not met, visitor may not legally be paid and/or expense reimbursement may be taxable.

Special note for Royalty Payments

Note that payments for software licenses, database access, film viewing rights, and copyrighted materials (among other items – list not inclusive) are considered taxable royalties regardless of where the individual or company is located. Please ensure that the Treaty section of the W-8 is completed and the individual or entity provides a foreign ID number for these types of payments. Individual/entity will also need to consent to receiving Form 1042-S electronically.