Visitors in business or tourist status (B-1, B-2, W-B, W-T and Canadians with no visa) may be paid 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.

Honoraria and travel reimbursements may be made to B-2 and W-T visitors only under the above eligibility requirements. Honoraria may be paid to visitors in B-1 and W-B status only under the above eligibility requirements. Travel reimbursements can be made to any B-1 or W-B with original receipts for a reasonable period of time beyond 9 days.

**ALL SECTIONS OF THESE FORMS MUST BE COMPLETED, SIGNED AND ATTACHED TO YOUR PAYMENT REQUEST OR THE REQUEST WILL BE DENIED**

♦ Supporting documents to be attached to NRA Payment Request for **Honoraria in Compass**:

1. Emory University's Compliance Statement for Payments to Visitors
2. Foreign National Information System (FNIS) – Nonresident Alien Questionnaire (NRA) if the individual wishes to claim Treaty benefits. Must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) to claim Treaty benefits.
   The Immigration Status Data Form will be produced - Data Entry, View, Print, NRA signs
3. If applicable, 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 NRA signature.
4. W-8BEN – Certificate of Foreign Status for Individuals
5. Copy of I-94 departure record card and VISA entry stamp
6. Copy of flyer, if available or business purpose of payment

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

If the 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.

♦ Supporting documents to be attached to NRA **Expense Reimbursement Request in Compass**:

1. Emory University’s Compliance Statement for Payments to Visitors
2. Scanned copies of allowable travel expense receipts (Can accept per diem up to $50 per day – food, parking, taxi/limo)
3. Copy of I-94 departure record card
4. Provide detailed explanation for the business purpose of request (See Travel policies 2.102 and 2.104)
5. Do not need Social Security Number or Individual Taxpayer Identification Number (ITIN)

If the reimbursement is 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.

NRAs employed by Emory University: If the tax specialist has a copy of these documents or if they are currently on Emory’s payroll, the NRA need only submit original receipts and a detailed explanation for the business purpose.

♦ Supporting documents to be attached to NRA Payment Request for **Foreign Source Payments** (i.e. no travel to the U.S.):

1. Emory Foreign Source Statement (or Canadian Resident Statement) signed and dated by NRA
2. Need original receipts for all foreign source travel reimbursements.
3. W-8BEN – Certificate of Foreign Status for Individuals

**NOTE:** Electronic (digital) signatures are NOT acceptable. 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 or 404-727-7889.

(Rev. 10-2016)