

Checklist for payments to Non-Resident Aliens

- ✓ Is visa type eligible for payment of compensation?
Is visa type eligible for reimbursement of expenses?
Refer to visa payment reference sheets.
- ✓ Obtain authorization from sponsor if needed
(J-1 and H-1B.)
- ✓ Attach a copy of immigration documents:

If Receiving Compensation

- Passport
- I-94 Card
- Visa (except visa waiver)
- I-20 for F-1
- DS-2019 for J-1
- Employment Authorization Card, if has one
- Authorization from sponsor, if needed

Reimbursement of Expenses (when providing Services)

- I-94 Card
- Authorization from sponsor,
if needed

- ✓ Attach IRS Form 8233, if eligible for a treaty (exemption from taxes) for an honorarium or fee.
- ✓ Attach IRS Form W8-BEN for payment of scholarships, fellowships, awards, or royalties.
- ✓ Attach IRS Form W-7 if the individual does not have a social security number or individual taxpayers identification number (ITIN) - not needed for reimbursement of expenses only.

NOTE: If the visa type is unusual or the circumstances are unique – contact the tax department for guidance.