**Name of Non-resident Alien:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Title of Activity:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Date of Activity:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Pre-arrival planning:

* Finalize activity details: title of activity, date, time, pay type (i.e. stipend, payment for services, travel reimbursement, etc.). Start collecting needed Forms and Documents associated to each pay type.
* If Payment for Services, confirm if NRA meets the 9/5/6 Rule (if not, only travel reimbursement is allowed and only for B-1 visa holders).
* If J-1 scholar, direct the individual to get permission letter from both academic department and OSU International Student & Faculty Services Office.
* Determine if foreign national is eligible for a tax treaty exemption. Link to [IRS tax treaty list](http://www.irs.gov/businesses/international/article/0,,id=96739,00.html).
  + If eligible, ask individual if he/she has a SSN or ITIN (note: application for an ITIN will delay payment).
  + Ask NRA if they want to claim the tax treaty, individuals are not required to claim Treaties. Payments can be made with appropriate federal withholding tax if necessary.
* Send Invitation letter to the foreign national to communicate the details of the activity
  + Make sure appropriate payment forms are attached with Invitation.
  + Every Invitation letter should be accompanied by an [International Visitor Payment Data Sheet.](file:///\\cn-share.tss.oregonstate.edu\g3\fa\BAF\Share\W8's%20and%20Heartbreaks\Finalized%20Materials\Form-International%20Data%20Sheet.docx)
  + If payment type is known at the time of invitation the appropriate forms should also be included with the Invitation letter (such as W8 or Form 8233 etc…).

If eligible for tax treaty benefit, but NRA does not have a tax id number:

* To claim a tax treaty benefit NRA’s must have a valid federal tax id number.
* If an NRA is trying to claim tax treaty benefit, but doesn’t have a tax id number issued to them yet, the **VISITOR** will need to complete an IRS W7 form.
* A Copy of completed W7 forms should be included with other documentation and sent to the appropriate Business Affairs unit depending on payment type.

When the Individual has arrived on campus:

* Make a copy of identity page in passport (make sure copy is readable).
* Make a copy of stamped I-94 card in passport (make sure copy is readable).
* If J-1 scholar, make a copy of permission letter & DS 2019 form.
* Make sure all applicable forms which require NRA information are completed and signed by the Visitor **PRIOR** to departure from the University (i.e. W8, Form 8233, PPSC, International Visitor Payment Data Sheet

Business Center completes the following:

* Process payment request

Business Center sends the following to Business Affairs:

* If J-1 Scholar, copy of permission letter and DS 2019.
* International Visitor Payment Data Sheet.
* Form 8233 for NRA’s claiming tax treaty benefits.

OR

* Form W-8 for NRA’s not claiming tax treaty benefits.
* Copy of passport identity page.
* Copy of stamped I-94 card in passport
* For Canadians, copy of both driver’s license and social insurance card OR copy of passport identity page.