

Is the Payee a Resident of the United States for Tax Purposes?
(Do they file taxes in the United States?)

Yes

No

Is the payment
Tax Reportable?

Consult ([1099-MISC/1042S Tax Reportable Transactions by Account Codes](#))

Yes

No

Obtain an IRS form W-9.

See Implementation of W-9 Compliance Letter at [Implementation of W-9 \(W-8BEN for Non-Resident Aliens\) Compliance](#).

W-9 Form Available at: IRS web page at (<http://www.irs.gov/>).

Important Note: If a W-9 is not obtained the UW can still make a payment but we are required by the IRS to withhold 28% backup withholding for U.S. Residents (see procedures at [Backup Withholding \(28%\) for Payments to U.S. Tax Residents](#))

Attach documents listed above to the payment request form (PIR, DP, etc.)

Options:

(1) Provide a UW-Madison Vendor Number or

Vendor Number Lookup: For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).

(2) Obtain a W-9 and provide U.S. Taxpayer Identification Number obtained from the W-9 or

(3) include only the last four digits of the payee's U.S. Taxpayer Identification Number obtained from the W-9.

First Time Vendors: For payees being paid for the first time by the UW, provide the U.S. Taxpayer Identification Number from the W-9 obtained in the preceding box.

Established Vendors: For payees that have been paid before by the UW, provide (1) a UW-Madison Vendor Number or (2) the U.S. Taxpayer Identification Number from the W-9 obtained in the preceding box.

Vendor Number Lookup: For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).

Complete an IRS form W8-BEN or 8233.

See use of forms writeup at [Use of W-8BEN and 8233 Forms](#). Tax rate with treaty is 0% except for royalties (see below).

For Royalties see IRS Publication 901, Table 1 (<http://www.irs.gov/pub/irs-pdf/p901.pdf>) for reduced rate.

Attach documents listed above to the payment request form (PIR, DP, etc.)

Taxes will be withheld at a rate of 14% for Scholarships/Fellowships, and 30% for all other tax reportable payments (Services, Royalties, etc.)

Is there a Tax Treaty for the type of payment being made?

Consult Tax Treaty Table for [Independent Contractors and Scholarships](#)

For Royalties see IRS Publication 901, Table 1 (<http://www.irs.gov/pub/irs-pdf/p901.pdf>)

First Time Vendors: For payees being paid for the first time by the UW, provide the U.S. Taxpayer Identification Number from the W8-BEN obtained in the preceding box.

Established Vendors: For payees that have been paid before by the UW, provide (1) a UW-Madison Vendor Number or (2) the U.S. Taxpayer Identification Number from the W8-BEN obtained in the preceding box.

Vendor Number Lookup: For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).

Is type of payment allowed for the specific Visa type?

Consult ([Payment to Foreign Nationals](#))

For Visa Waiver visitors see [Visa Waiver Program](#)

Payment cannot be made!

Yes

Obtain copy of Passport and I-94 (or I-94W for Visa Waiver Countries)

Note for Canadians Only: For Canadians only...if the visitor did not obtain an I-94, you may use a second form of picture ID in lieu of the I-94.

Attach documents listed above to the payment request form (PIR, DP, etc.)

In addition to the Passport and I-94, obtain required documents as listed on the Tax Information web page ([Payment to Foreign Nationals](#)) for the specific Visa Type

Attach documents listed above to the payment request form (PIR, DP, etc.)

Is the payment Tax Reportable?

Consult ([1099-MISC/1042S Tax Reportable Transactions by Account Codes](#))

Yes

Does the payee have a United States Taxpayer Identification Number (SSN, EIN, ITIN).

No

Consult [Obtain/Apply for a Taxpayer Identification Number for Non-Resident Aliens \(NRA's\) Receiving Any Payment From UW-Madison](#) for the process of obtaining or applying for a U.S. Taxpayer Identification Number for Nonresident Aliens (NRA's).

Options:

(1) Provide a UW-Madison Vendor Number or

Vendor Number Lookup: For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).

(2) Obtain a W-8BEN for Nonresident Aliens (NRA) and provide U.S. Taxpayer Identification Number obtained from the W-8BEN or

(3) include only the last four digits of the payee's U.S. Taxpayer Identification Number obtained from the W-8BEN.

Yes

Obtain an IRS form W-8BEN for NonResident Aliens (NRA).

See Implementation of W-8BEN Compliance Letter at [Implementation of W-9 \(W-8BEN for Non-Resident Aliens\) Compliance](#).

W-8BEN Form Available at: IRS web page at (<http://www.irs.gov/>).

Important Note: If a W-8BEN is not obtained the UW can still make a payment but we are required by the IRS to withhold 30% withholding from Nonresident Aliens (NRA).

Attach documents listed above to the payment request form (PIR, DP, etc.)