

## NON-RESIDENT ALIEN – REQUIRED DOCUMENTS

Non-Resident Alien (NRA) – Homeland Security and IRS [define NRA](#) as any individual who is not a U.S. Citizen or U.S. National.

### DOCUMENTS REQUIRED FOR NON-PAYROLL PAYMENTS TO NRA

#### **Outside the United States:**

- If the individual performed services OUTSIDE the United States, no forms are required because this is considered [Non-U.S. Source Income](#) and there is no Tax Liability. They must submit a W8-BEN to be entered into the UW Supplier Database.

#### **Inside the United States:**

- **W8-BEN** – Include Valid US TIN if available. MUST have a valid US ITIN if claiming Tax Treaty exceptions
- **PASSPORT** – Must be legible and clear to identify individual. Cannot be Expired.
- **I-94 Form**
- **IRS Form 8233** – Only used to claim Tax Treaty exceptions from Tax Treaty Countries (Must have ITIN)

Other forms may be required depending on VISA Types. Some VISA Types cannot be paid due to IRS & Homeland Security Regulations. Below are common VISA Types requiring additional documentation:

- If F-1/F2 visa, need **I-20 Form**
- If J-1/J2 visa, need **DS2019 Form** & Letter of Permission if not sponsored by UW
- If P-1 or O-1 visa they will need to provide a copy of their **performance itinerary** showing UW as a visit site
- If any [other VISA Type](#), contact Accounts Payable for information

**IMPORTANT:** If an individual does not have an ITIN, does not provide a W8-BEN or the Country listed on their passport is not a Tax Treaty Country – payment will be taxed at the standard IRS rate: 14% for Scholarships and 30% for Services or Royalties. Note: Not all Tax Treaty Countries allow a tax exemption for Scholarships and Royalties

#### **TAX TREATY COUNTRIES**

- |                                      |                            |                   |                     |
|--------------------------------------|----------------------------|-------------------|---------------------|
| • Australia                          | • Estonia                  | • Latvia          | • Slovenia          |
| • Austria                            | • Finland                  | • Lithuania       | • South Africa      |
| • Bangladesh                         | • France                   | • Luxembourg      | • Spain             |
| • Barbados                           | • Germany                  | • Malta           | • Sri Lanka         |
| • Belgium                            | • Greece                   | • Mexico          | • Sweden            |
| • Bulgaria                           | • Iceland                  | • Morocco         | • Switzerland       |
| • Canada                             | • India                    | • Netherlands     | • Thailand          |
| • Chili                              | • Indonesia                | • New Zealand     | • Trinidad & Tobago |
| • China, Peoples Republic            | • Ireland                  | • Norway          | • Tunisia           |
| • Commonwealth of Independent States | • Israel                   | • Pakistan        | • Turkey            |
| • Cyprus                             | • Italy                    | • Philippines     | • Ukraine           |
| • Czech Republic                     | • Jamaica                  | • Poland          | • United Kingdom    |
| • Denmark                            | • Japan                    | • Portugal        | • Venezuela         |
| • Egypt                              | • Kazakhstan               | • Romania         |                     |
|                                      | • Republic of Korea, South | • Slovak Republic |                     |