

## 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 there is no Tax Liability. They must submit a W8-BEN to be entered into the UW Supplier Database. Use the non-tax-reportable account code of 2623 instead of 2620.

#### 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, ESTA and Homeland Security Stamp in passport**
- **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	AUSTRIA	BANGLADESH	BARBADOS	BELGIUM	BULGARIA	CANADA	CHINA, Peoples Republic	COMMONWEALTH of Independent States
CYPRUS	CZECH Republic	DENMARK	EGYPT	ESTONIA	FINLAND	FRANCE	GERMANY	GREECE
HUNGARY	ICELAND	INDIA	INDONESIA	IRELAND	ISRAEL	ITALY	JAMAICA	JAPAN
KAZAKHSTAN	KOREA, South Rep of	LATVIA	LITHUANIA	LUXEMBOURG	MALTA	MEXICO	MOROCCO	NETHERLANDS
NEW ZEALAND	NORWAY	PAKISTAN	PHILIPPINES	POLAND	PORTUGAL	ROMANIA	RUSSIA	SLOVAK Republic
SLOVENIA	SOUTH AFRICA	SPAIN	SRI LANKA	SWEDEN	SWITZERLAND	THAILAND	TRINIDAN/ TOBAGO	TUNISIA
TURKEY	UKRAINE	UNITED KINGDOM	VENEZUELA					