***Payments to Foreign Guest Speakers or Performers***

**Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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

**Date(s) of Activity: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Pre-arrival planning:**

* Confirm that type of payment is allowable based on visa type. Check with Trisha Iyonsi.
* If allowable, finalize the activity details: title of activity; date; time; amount. Provide either copy of invitation letter or brochure to Trisha Iyonsi.
* If J-1 scholar, direct the individual to get permission letter from both inviting department at Oklahoma State University and International Students & Scholars Office (from sponsoring university).
* Foreign national complete W-8BEN. Trisha Iyonsi can provide assistance. <https://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
* Determine if foreign national is eligible for a tax treaty exemption. Check with Trisha Iyonsi.
  + If not eligible, payment may be able to be made with appropriate federal tax withholding at 30%.
  + If eligible, ask if he/she has a U.S. SSN or ITIN (one is required in order to claim the treaty):
    - If YES and would LIKE to claim the tax treaty, provide SSN or ITIN on 8233 form.
    - If YES and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%.
    - If NO and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%.
* Communicate procedures and tax implications to foreign national **prior** to arrival.
* Notify Trisha Iyonsi of the amount to be paid to the foreign national. Provide copy of contract and/or invitation letter.
* Make appointment for foreign national to meet with Trisha Iyonsi during visit. This appointment will last approximately 15 to 20 minutes. During this time the foreign national will submit immigration documents for review, there will be a tax assessment and information intake for Glacier, the tax database used by Oklahoma State University.

**When the individual has arrived on campus Trisha Iyonsi will complete the following:**

* Make a copy of identity page in passport.
* Make a copy of visa and/or port of entry stamp in passport or I-94.
* If J-1 scholar, make a copy of permission letter & DS 2019.
* If eligible for a tax treaty benefit and has U.S. Taxpayer ID number, foreign national completes Form 8233, “Exemption from Withholding on Compensation for Independent Personal Services of Nonresident Alien Individual.”
* Add information to Glacier tax database. The foreign national may be required to sign additional tax documents. This will be examined on a case by case basis during the appointment with Trisha Iyonsi.

**Department completes the following:**

* Payment to Individual in OK Corral.
* If payment requires 30% withholding, notify Trisha Iyonsi of Banner Code for your department. You will only pay the foreign national 70%. Trisha will communicate with University Accounting regarding the withholding amount.
* If your department would like to “Gross Up” the amount, please notify Trisha Iyonsi ahead of time.

**Tax Reporting:**

* In February of the following year, Trisha Iyonsi will issue a Form 1042-S to the foreign national. Make sure Trisha Iyonsi has the foreign national’s email address and mailing address on file.
* The payment to the foreign national will be reported on Form 1042 submitted by Trisha Iyonsi to the IRS.
* The foreign national may submit a federal tax return using Glacier. Trisha Iyonsi can provide guidance on using the Glacier Tax Prep software.

**Important:** Incomplete documentation could result in delayed payments. Failure to communicate information will require the department to gross up the amount for withholding. All information should be communicated with Trisha Iyonsi prior to event to ensure IRS and immigration compliance.

**Trisha Chaparala Iyonsi**

**International Tax Coordinator**

**250 Student Union**

**Office of International Students and Scholars**

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