

## *Paying a Foreign National for Royalties or Rents*

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**Name of Foreign National:** \_\_\_\_\_

**Title of Payment:** \_\_\_\_\_

**Date of Payment:** \_\_\_\_\_

### **Pre-payment planning:**

- Finalize the payment details: title of services; date; time; and amount.
- Determine if foreign national is eligible for a tax treaty exemption:
  - If eligible, ask individual if he/she has a SSN or ITIN (note: tax treaty will not be applied without a tax id number).

### **Department and foreign national complete the following and sends to AP:**

- Check request form (please include any threshold requirements)
- Foreign national completes the appropriate Form W-8:
  - W-8BEN, “Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding”
  - W-8EIC, “Certificate of Foreign Person’s Claim that Income is Effectively Connected with the Conduct of a Trade or Business in the U.S.”
  - W-8EXP, “Certificate of Foreign Government or Foreign Organization for United States Tax Withholding”
  - W-8IMY, “Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for U.S. Tax Withholding”

### **Pay the foreign national:**

- Will pick up check from Accounts Payable (ready in five days if Form 8233 was not submitted; 15 days if form was submitted) **OR**
- Wire funds (additional fee of \$25.00 applies) **OR**
- Check should be mailed to foreign national’s address by Accounts Payable