

Documentation needed to process Honorariums for foreign nationals

A. Compliance Statement for the American Competitiveness and Workforce Improvement Act, Section 431 (**Original Signed Document**)

B. Photocopy of:

- Visa (if on a B-1 or B-2)
- I-94 (if on a B-1 or B-2)
- Passport photo page with expiration date

C. W-8BEN (**Original Signed Document**)

D. Social security card (or unknown social security number affidavit if no social security card) (**Original Signed Document**)

E. Form 8233 (*for treaty benefit if individual has Social Security Number and there is a treaty with the country*) (**Original Signed Document**)

-The Honoraria recipient must have a valid US issued Social Security number to be eligible for tax treaty (Form 8233). The treaty (Form 8233) must be issued by the International Taxation office.

- Contact the Foreign National Tax Specialist if the Honoraria recipient has a valid Social Security Number. At that time, the foreign national tax specialist will notify you of any treaty benefits (Form 8233) after receiving all documentation.

F. Dates of visit (maximum number of days allowed at NCSU is 9 and the individual cannot have receive more than 5 honoraria payments – from anywhere in the US - within the last 6 months)

Steps to take to process Honorariums

1. Obtain all information listed above. The international taxation office cannot release the check(s) until they have collected all this information.
2. Prepare the flat-rate request form. Fax flat-rate request form to Foreign National Tax Specialist (513-3335)
3. Put in the hire action using the VPAF.
 - Make sure to use a flat rate job code S970
 - If you have questions about how to do this contact your customer service representative in HRIM
4. Once in the HR system enter the payment amount through time and labor
5. Notify Michelle Anderson via email on which payroll the honoraria payment will be paid.
6. Remind the honoraria recipient of federal taxes (30%) and NC taxes (4% if payment amount is over \$1,500.00)

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.

b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a% rate of withholding on (specify type of income):
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.

2 The beneficial owner is not a U.S. person.

3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**

4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶ _____
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

NORTH CAROLINA STATE UNIVERSITY

UNKNOWN SOCIAL SECURITY NUMBER AFFIDAVIT – Honorarium Recipient

DATE: _____

DEPARTMENT: _____

DEPARTMENT HEAD NAME: _____

DEPARTMENT HEAD SIGNATURE: _____
(MANDATORY)

I certify the social security number for the individual listed below is unknown. The individual has been notified that as an honorarium recipient they are required by federal law to supply North Carolina State University (EIN 56-6000756) with a valid number or a receipt from the Social Security Administration indicating application for a number has been made. The individual refused to provide a valid number or to make application for a number.

I understand that penalties and interest can be assessed to the honorarium recipient and the department authorizing the honorarium payment for failure to provide a social security number. Also, I understand additional penalties and interest can be assessed the department authorizing the honorarium payment for failure to provide an affidavit for honorarium recipients who refuse to apply for a number.

Honorarium Recipient's Name: _____ [Click here and type name]

Recipient's Address: _____ [Click here and type street address]

_____ [Click here and type city and postal code]

_____ [Click here and type country]

Return to: University Payroll Office
Campus Box 7233
Raleigh, NC 27695-7233

Compliance Statement for the
American Competitiveness and Workforce Improvement Act, Section 431

I, [Click here and type honoraria name] have performed the compensated activities for honoraria payment . These activities occurred for 9 days or less while at NC State University.

I, also have not been compensated by more than 5 other entities in the United States during the previous 6 months.

Signature: _____ Date: _____

SSN or ITIN: _____

Our department, [Click here and type department name] is sponsoring Dr. [Click here and type honoraria name] at NC State University and the activities he is being compensated for fall within the broad realm of customary academic activities associated with teaching, research, public service, or academic administration or operations.

Signature: _____ Date: _____

Title: _____