Payments to Foreign Companies

All Services Performed Outside the United States

- This is considered Non-U.S. Source Income. See Non-U.S. Source Income (Payments to Non-Resident Aliens for work performed Outside the U.S.).

Services Performed inside the United States

When we are paying for services performed within the United States by a foreign company who sends a representative to perform the service in the United States, the immigration documentations outlined in Process and Document Flowchart for Non-Scholarship/Fellowship Payments. Includes U.S. Individual Taxpayer Identification Number (ITIN) application process must be obtained for the representative of the company that came to the United States to perform the service.

- Copy of original passport picture page
- Printed I-94 plus Homeland Security stamp in passport or ESTA and Homeland Security stamp in passport
- I-20 or DS-2019 if on an F-1 or J-1 Visa status

W-8BEN or W-8BEN-E from the company or the representative with a U.S. Taxpayer Identification Number on the form if they want to be granted applicable tax treaty between the U.S. and their home country. See available tax treaties at Independent Contractors and Scholarships by Country.