**Nonresident Aliens (NRA) Payment Processing Documentation Requirements**

- Is the Payee a Resident of the United States for Tax Purposes?
  - Yes → Complete the **Substantial Presence Test Form**. Based on the results of the Substantial Presence Test Form proceed as follows…
  - Resident Alien
  - Nonresident Alien (NRA)
  - No → Is type of payment allowed for the specific Visa type (Visa Restrictions and Resources)
    - For Visa Waiver visitors see Visa Waiver Program
    - Payment cannot be made

**Required Documents**
Obtain the following and attach them to the payment request form and supporting documentation (PIR, DP, P.O., etc.):
1. Legible copy of current original passport. Passport cannot be expired.
2. Legible copy of printed I-94 plus Homeland Security stamp in passport or ESTA and Homeland Security stamp in passport
3. I-20 or DS-2019 if on an F-1 or J-1 Visa status

**Note for Canadian guests only:** If the visitor did not obtain an I-94 or Homeland Security Stamp you may obtain a second form of picture ID (driver’s license, Social Insurance Card, etc.) in lieu of the I-94 and Homeland Security Stamp.

- Does the payee have a United States Taxpayer Identification Number (SSN, EIN, ITIN).
  - Yes → Complete, Sign, and attach the IRS Form W-8BEN to the payment request form and supporting documentation (PIR, DP, P.O., etc.)
  - No → Taxes will be withheld at a rate of 14% for Scholarships/Fellowships, and 30% for all other tax reportable payments (Services, Royalties, etc.)

- Contact Tax Compliance Office (jose.carus@wisc.edu) for appointment for apply for Individual Taxpayer Identification Number (ITIN)
  - No → Is there a tax treaty for the type of payment being made to the guest (See Independent Contractors and Scholarships for list of tax treaties)
    - Yes → For Royalties see IRS Tax Treaty Table 1
    - No → Complete, Sign, and attach the IRS Form 8233 to the payment request form and supporting documentation (PIR, DP, P.O., etc.)
  - Yes → Taxes will be withheld at a rate of 14% for Scholarships/Fellowships, and 30% for all other tax reportable payments (Services, Royalties, etc.)