

PAYMENTS TO FOREIGN NATIONAL GUEST SPEAKERS/LECTURERS

1.) *Payment to Foreign National Individual for Reimbursement of Travel Expenses Only using Accountable Plan*

Required documentation and forms: *Request for Compensation* Form, W-8BEN form, itemized expenses and receipts, and legible copies of I-94 and passport with visa stamp.

- Department issues invitation to the individual specifically clarifying receipt retention requirements for reimbursement.
- Individual accepts invitation and begins travel, retaining receipts as required. Upon arrival at Tarleton State University, department will obtain signatures and information necessary for the *Request for Compensation* form, and the W-8BEN form from the foreign individual.
- Department will fax the W-8BEN form to Accounts Payable (Ext 9438) for vendor set up in FAMIS. (Please be sure to include contact information for the department in case there is a question.)
- Individual submits receipts to department while at Tarleton State University or immediately following completion of travel. All receipts must show proof of payment or zero balance.
- Department submits the signed *Request for Compensation* form, copies of I-94 and passport with visa stamp (this stamp shows the arrival date), and original receipts to Accounts Payable. (Be sure to make a copy of the entire packet for your records)
- Accounts Payable receives entire payment request. Processes request for payment. (Please note-the payment will be in the form of a check. No ACH or wire transfers permitted for this type of transaction.)

2.) *Payment for services to Foreign National Individual who possess a SSN or ITIN.*

Required documentation and Forms: *Request for Compensation* Form, W-8BEN form, itemized expenses and original receipts (if reimbursing expenses), legible copies of I-94 and passport with visa stamp (this stamp shows the arrival date), and any other forms listed by GLACIER.

- Department issues invitation to the individual specifically clarifying receipt retention requirements and informing the individual to expect contact from Accounts Payable Department. We have a form letter on our website (Retention Requirements letter) that can be used in addition to the invitation from the department to inform the speaker of the retention requirements and what information will be required from them. The invitation should be in writing as the Foreign National will need this to file with a US Tax Return should they file.
- Department requests GLACIER password for individual by e-mail (Please also note that only individuals receiving payment for services need to access GLACIER. Payments for only Travel expenses with receipts do not require this information.)
 - Send an email to cpfau@tarleton.edu and include the following information in your email:
 - Visitor's first, middle, and last name
 - Visitor's email address (please indicate if case sensitive)

- Paying department name
 - Dates of visit if applicable
 - Brief description of service; i.e. speaker, lecturer, royalty.
 - Anticipated Visa Type
 - Country of residence and country of tax residence (if different)
- Accounts Payable receives email request and sends password to visitor via email.
- Visitor receives email notification of password and the login instructions for GLACIER.
- Visitor enters personal data and answers questions that help determine the individual's tax resident status.
- Once information is entered into GLACIER, the department contacts Accounts Payable to make sure that GLACIER information has been entered correctly.
- While the guest is on campus the department will need to obtain a copy of the following:
 - Legible copy of I-94
 - Legible copy of visa stamp in passport
 - Letter of consent if J-1 visa holder
 - DS2019 if J-1 visa holder
- The guest will need to login to GLACIER and print the required forms:
 - Tax Summary Report (formerly History of Presence Form)
 - 8233 Form or W8BEN Form (if visitor is eligible for tax treaty)
 - Honoraria Statement (only required for B1/B2 and WB/WT visa holders)
 - Royalty Statement (only required for royalty recipients)
- GLACIER instructs the visitor to submit forms listed in step 7 to Human Resources along with required document copies. Please instruct your guest to submit the forms to you instead of Human Resources.
- Additional forms that may be required:
 - Letter of Consent from sponsoring university (for J-1 visa holders)
 - W-9 Form (if resident alien)
- Once all the forms have been printed they need to be attached to the back of the completed (and signed) payment request form. Here is a link to that form.

<http://www.tarleton.edu/FINADMINWEB/business/forms/Request%20for%20Compensation%20Form.pdf>
- Department submits all of the above paperwork (including original receipts if reimbursing expenses) to Business Services for payment. (Please note-the payment will be in the form of a check. No ACH or wire transfers permitted for this type of transaction.)
- At year-end, individual will be sent the necessary form (1042-S) electronically through GLACIER for proper tax filing.

3.) Payment for Services to Foreign National Individual who does not possess a SSN or ITIN

Required documentation and forms: *Request for Compensation* form, itemized expenses and receipts (if reimbursing expenses), legible copies of I-94 and passport with visa stamp, any other forms listed by GLACIER.

- Department issues invitation to the individual specifically clarifying receipt retention requirements and informing the individual to expect contact from Accounts Payable Department. We have a form letter on our website (Retention Requirements letter) that can be used in addition to the invitation from the department to inform the speaker of the retention requirements and what information will be required from them. The invitation should be in writing as the Foreign National will need this to file with a US Tax Return should they file.
- Department requests GLACIER password for individual by e-mail (Please also note that only individuals receiving payment for services need to access GLACIER. Payments for only travel expenses with receipts do not require this information.)
 - Send an email to Christi Pfau at cpfau@tarleton.edu and include the following information in your email:
 - Visitor's first, middle, and last name
 - Visitor's email address (please indicate if case sensitive)
 - Paying department name
 - Dates of Visit if applicable
 - Brief description of service; i.e. speaker, lecturer, royalty.
 - Anticipated Visa Type
 - Country of residence and country of tax residence (if different)
 - Accounts Payable receives email request and sends password to visitor via email.
 - Visitor receives email notification of password and the login instructions for GLACIER.
 - Visitor enters personal data, selects the option to apply for an ITIN and answers questions that help determine the individual's tax resident status.
 - Once information is entered into GLACIER, the department contacts Accounts payable to make sure that GLACIER information has been entered correctly.
- While the guest is on campus the department will need to obtain a copy of the following:
 - Legible copy of I-94
 - Legible copy of visa stamp in passport
 - Letter of consent if J-1 visa holder
 - DS2019 if J-1 visa holder
- The guest will need to login to GLACIER and print the required forms:
 - Tax Summary Report (formerly History of Presence Form)
 - W-7 Form (A blank W-7 form will print automatically if the United States has a tax treaty with the foreign national's country of residence and the individual selects that they need to apply for an ITIN. This form and instructions are also available on the IRS website at the following links <http://www.irs.gov/pub/irs-pdf/fw7.pdf> & <http://www.irs.gov/pub/irs-pdf/iw7.pdf>*)
 - Form 8233(if visitor is eligible for tax treaty)
 - Honoraria Statement (only required for B1/B2 and WB/WT visa holders)

- Royalty Statement (only required for royalty recipients)

*The guest will use the W-7 Form and Instructions to apply for their ITIN. They will apply for the ITIN at the time that they file their United States Tax Return. Once they obtain their number they will need to update their GLACIER record with their correct ITIN.

- GLACIER instructs the visitor to submit forms listed in step 7 to Human Resources along with the required document copies. Please instruct your guest to submit the forms to you instead of Human Resources.
- Additional forms that may be required:
 - Letter of Consent from sponsoring university (for J-1 visa holders)
 - W-9 Form (if resident alien)
- Once all the forms have been printed they need to be attached to the back of the completed (and signed) payment request form. Here is a link to that form.
<http://www.tarleton.edu/FINADMINWEB/business/forms/Request%20for%20Compensation%20Form.pdf>
- Department submits all of the above paperwork (including original receipts if reimbursing expenses) to Business Services for payment. (Please note-the payment will be in the form of a check. No ACH or wire transfers permitted for this type of transaction.)
- At year-end, individual will be sent the necessary form (1042-S) electronically through GLACIER for proper tax filing. The W-7 Instructions will guide the Foreign National on what they need to do to apply for the ITIN.

For questions regarding this information please contact Christi Pfau in the Accounts Payable Department at Ext 9606 or cpfau@tarleton.edu.