

Tax Guidelines

New York University
Controller's Division

3

Tax Guidelines on Payments to Nonresident Aliens Processed Through Accounts Payable

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DEFINITIONS

These definitions apply to these terms as they are used in this Guide.

Term	Definition
Calendar Year	For U.S. tax purposes, a person is considered to be in the U.S. for a "calendar year" if he or she is present during one or more days between the period from January 1-December 31. For example, if an individual is present in the U.S. from December 15-31, he or she is present in the U.S. for one calendar year, even though he or she is here for only 17 days.
Form I-94/I-94W	A Form I-94/I-94W is an Arrival/Departure card (the small white or green card stapled in the front of the passport). The date written on this card is the date on which the individual's permission to stay in the U.S. expires.
Nonresident Alien	The U.S. tax residency status of a non-U.S. citizen who is temporarily present in the U.S. Nonresident aliens are required to pay taxes only on their income from U.S. sources.
Original Date of Entry to the U.S.	An individual may enter or leave the U.S. several times during the period of his or her U.S. visit (for vacation, holidays, etc.). The original date of entry in the U.S. is the first date that he or she arrived in the U.S. before beginning his or her study, research, consulting, etc.
Permanent Resident Alien	An individual granted lawful U.S. permanent residence status. Permanent resident aliens (often referred to as "green-card holders") are taxed in the same manner as U.S. citizens.
Resident Alien	The U.S. tax residency status of an individual who has been present in the U.S. for a period of time long enough to meet the substantial presence test (defined below). Resident aliens are taxed on their worldwide income and in the same manner as U.S. citizens.
Substantial Presence Test	A test used to determine an individual's U.S. residency status for tax purposes. It involves a calculation of the number of days that an individual has been present in the U.S. over a period of three calendar years.
Tax Treaty	The U.S. maintains income tax treaties or agreements with over 60 countries in an effort to reduce or eliminate double taxation. For more information on tax treaties and exemptions based on a tax treaty, see appropriate section of this Guide.
U.S. Residency Status for Tax Purposes	U.S. tax is imposed based upon an individual's U.S. residency status for tax purposes; this status is not associated with the individual's immigration or visa status. A non-U.S. citizen's residency status is either a resident alien or nonresident alien. A resident alien is taxed on worldwide income in the same manner as a U.S. citizen; a nonresident alien is taxed only on income from U.S. sources.
Visa Status	"Visa status" refers to the category of visa that a non-U.S. citizen holds. The "visa status" is marked on visa stamp or sticker in the individual's passport. For more information regarding the appropriate visa status needed for a particular individual, see the visa classification section of this Guide.

NOTE

This document serves only as a general guideline on tax issues related to payments to nonresident aliens processed through Accounts Payable. Because individual cases differ and may involve issues not tackled in this document adequately, the Controller's Division strongly recommends that you consult your own Tax Specialist for advice specific to your case. The Controller's Division does not offer this guideline as applicable to or sufficient for all cases.

**FEDERAL
REGULATIONS AND
UNIVERSITY
REQUIREMENTS**

The Internal Revenue Service ("IRS"), the tax authority of the United States (U.S.) government, has issued strict regulations regarding the taxation and reporting of payments made to individuals who are not U.S. citizens. New York University (NYU or the "University") may therefore be required to withhold U.S. income tax and to file reports with the IRS in connection with payments made by the University to such individuals as consultants and guest speakers who receive compensation for services performed, including honorariums or guest speaker fees, and/or reimbursement for travel.

If you are such an individual (i.e., consultant or guest speaker) and you have entered the U.S. under a visitor's visa (e.g., B-1 or B-2) or a waiver of a visa (e.g., WB or WT), you are generally treated as nonresident alien if you have been present in the U.S. for a total of less than six months over a three-year period. Consultants and guest speakers who are present in the U.S. under a J-1 visa are usually considered nonresident aliens for the first two calendar years they are present in the U.S.

Note: A consultant or guest speaker is responsible for entering the U.S. under a visa or visa waiver that allows payment for services, including honorariums or guest speaker fees (if applicable) and/or reimbursement for travel (if applicable).

The University must determine whether you will be treated as a "resident alien" or a "nonresident alien" for U.S. tax purposes before a payment is made to you. In order for the University to make a correct determination about tax withholding, you will be required to submit a completed Alien Information Collection Form to the University department that issued you the invitation. Once your U.S. tax status is determined as a "nonresident alien," a tax equal to 30 percent is generally required to be withheld from payments made to you.

Taxable payments or items include, but are not limited to, the following:

- Honorarium
- Consulting Fee
- Compensation
- Speaker Fee
- Living Allowance
- Cash Award
- Royalties

The U.S. maintains income tax treaties with over 60 different countries, and certain taxable payments made by the University to you may be exempt from U.S. tax based on an income tax treaty entered into by the U.S. with your home country. The existence of a tax treaty however does not automatically ensure an exemption from taxation; rather, you must satisfy the requirements for the exemption provided in the tax treaty. In order to be considered for a tax treaty exemption, you must complete Form 8233 if the payment is for personal services (i.e. consulting fee, honorarium), or Form W-8BEN if the payment is not for services (i.e. living allowance, royalty). You may complete Form 8233 or Form W-8BEN and return it via facsimile or post to the University department that invited you to speak.

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A 30 percent withholding tax will be deducted from compensation payments made to consultants and guest speakers (i) who are from countries that do not maintain an income tax treaty with the U.S., or (ii) whose payment does not qualify for exemption under a tax treaty.

If you have submitted Form 8233 after the University has deducted tax from a payment made to you, the University cannot issue you a refund; you must file a U.S. income tax return with the IRS at year-end to apply for a refund of tax withheld. Note that the University is also required by law to report to the IRS all payments made to a nonresident alien, or third party on his or her behalf, regardless of whether the payment is subject to U.S. tax or not.

All individuals who receive payment from the University are also required by law to disclose their U.S. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If an individual does not have a SSN or ITIN, he or she is required to complete Form W-7 and submit the form **in person** to one of the University's Nonresident Alien Tax Specialists. Individuals who do not have a SSN or ITIN will not be allowed to claim an income tax treaty exemption.

To assist individuals in obtaining an ITIN, the University has executed an agreement with the IRS that allows the University's Nonresident Alien Tax Specialists to serve as "certifying acceptance agents." The agreement will facilitate the application for and issuance of an ITIN to affected students, scholars, and guest speakers. All questions concerning the application for an Individual Taxpayer Identification Number should be directed to one of the two following agents listed in the agreement: Zenaida Herold (212) 998-2961 or Jose Orjuela (212) 998-2982.

Note: If you are in the U.S. on a B visa you are not permitted to provide services for NYU for more than 9 days. In addition, you will not be permitted to provide services if you have provided services for more than 5 other institutions in the U.S. during the previous 6 months.

All guest speakers who are not citizens or permanent resident aliens of the U.S. are required to complete tax information forms prior to receiving any payments.

**DETERMINING U.S.
TAX RESIDENCY**

The U.S. tax withholding and reporting rules governing nonresident aliens are different from those governing U.S. citizens and resident aliens. To comply with these rules, and to be able to apply the correct tax withholding, New York University needs to determine whether you are a U.S. resident or nonresident alien for tax purposes before the University issues any form of payment. Such a determination will depend on a variety of factors specific to each individual's situation.

To determine whether you are a Resident Alien or a Non-Resident Alien for tax purposes, complete New York University's Alien Information Collection Form or the W-8BEN according to instructions provided below.

The **Alien Information Collection Form** is designed to collect the information necessary to determine your U.S. tax residency status, specifically the information necessary to apply the substantial presence test that is used to make such determination.

A. How to Complete the Alien Information Collection Form

1. **NAME AND ADDRESS:** Enter your name and U.S. home address/phone number.
2. **COUNTRY OF CITIZENSHIP:** Enter your country of citizenship.
3. **SOCIAL SECURITY OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER:** Enter your U.S. social security or Individual Taxpayer Identification Number. If you are from Canada, do not enter a Social Security Number issued by the Canadian government. If you do not have a Social Security Number, you must apply for one immediately. To apply for a Social Security Number, visit the nearest Social Security Administration office or call 1-800-772-1213. If you have already applied for a Social Security Number but have

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not yet received the number, enter "Applied" in the box. If you are ineligible or cannot otherwise obtain a Social Security Number, you must complete Form W-7 to obtain an Individual Taxpayer Identification Number (ITIN). Complete Form W-7 only if you do not have and cannot obtain a Social Security Number.

4. **ADDRESS IN HOME COUNTRY:** Enter your permanent foreign mailing address.
5. **DEPARTMENT:** Enter the name and phone number of your department.
6. **RELATIONSHIP WITH NEW YORK UNIVERSITY:** Indicate whether you are an employee, full-time student and/or guest speaker/consultant.
7. **PASSPORT/VISA NUMBER:** Enter your passport and visa numbers.
8. **CURRENT IMMIGRATION STATUS:** Indicate the status of visa on which you are currently present in the U.S. If you are a permanent resident alien, do not complete the remaining questions on the form; sign and date the form.
9. **SPONSORING INSTITUTION:** Enter the name of the institution that sponsored the issuance of your visa (for example, New York University).
10. **ORIGINAL DATE OF ENTRY TO U.S.:** Indicate the first date on which you entered the U.S. for the purpose of this visit.
11. **VISA EXPIRATION:** Enter the date your permission to stay in the U.S. expires (please use the date found on your Form I-20, IAP-66 or I-94).
12. **PRIOR VISIT:** Were you present in the U.S. prior to this particular visit? If yes, enter the date(s) on which you were present in the U.S. and the type of visa held during the prior visit(s).
13. **ESTIMATED DATE OF DEPARTURE:** Enter the date on which you plan to leave the U.S.
14. **OTHER EDUCATIONAL INSTITUTIONS:** If you have attended, are currently attending, and/or are affiliated with other educational institutions in the U.S., indicate the institution(s) and period of attendance.
15. **STEP 1 OF THE SUBSTANTIAL PRESENCE TEST:** Indicate whether you are a student present in the U.S. for less than five calendar years, or a professor, research scholar, trainee, alien physician, short-term scholar, or specialist present in the U.S. for less than two calendar years. If you marked either box in Step 1 of the Substantial Presence Test, do not complete Step 2 of the Substantial Presence Test; complete only Sections E and F.
16. **STEP 2 OF THE SUBSTANTIAL PRESENCE TEST:** If you did not mark a box in Step 1 of the Substantial Presence Test, indicate the number of days you have been present in the U.S. during a three calendar year period by following the instructions on the form.

Current Year: Indicate the number of days present in the U.S. during the current calendar year;

1st Preceding Year: Determine the number of days present in the U.S. during the immediately preceding calendar year and divide that number by 3;

2nd Preceding Year: Determine the number of days present in the U.S. during the second preceding calendar year and divide that number by 6;

Total: Add the calculated numbers.

If the Total is less than 183 days, you are a nonresident alien; if the Total is equal to or greater than 183 days, you are a resident alien.

17. **RESIDENCY STATUS:** Indicate your residency status based upon the results of Step 1 or Step 2 of the Substantial Presence Test.
18. **SIGNATURE AND DATE:** Sign and date the form.

Note: Do not complete the shaded boxes on the form.

The **W-8BEN**, or the Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, is used to determine the U.S. tax status of foreign guest speakers, consultants, and other independent contractors.

**B. How to Complete IRS Form W-8BEN
Certificate of Foreign Status of Beneficial Owner for United States Tax
Withholding**

1. **NAME OF INDIVIDUAL:** Enter your name.

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2. **COUNTRY OF INCORPORATION:** Leave blank.
3. **TYPE OF BENEFICIAL OWNER:** Mark the box "Individual."
3. **PERMANENT RESIDENCE ADDRESS:** Enter the address of your country of permanent residence.
4. **MAILING ADDRESS:** Enter your mailing address in the U.S. (if any).
5. **U.S. TAXPAYER IDENTIFICATION NUMBER:** Enter your Social Security Number or Individual Taxpayer Identification Number. Place an "X" in the SSN or ITIN box. If you are from Canada, do not enter a Social Security Number issued by the Canadian government. If you do not have a U.S. Social Security Number, you must apply for an Individual Taxpayer Identification Number using Form W-7.
6. **FOREIGN TAX IDENTIFYING NUMBER:** Enter a foreign tax identifying number, if any; otherwise, leave blank.
7. **ACCOUNT NUMBER:** Leave blank.
8. 9a. **CLAIM OF TAX TREATY BENEFITS:** Leave this question blank if you are an independent contractor, consultant, guest speaker, or honorarium recipient; such individuals must also complete Form 8233 if to claim a tax treaty exemption for consultant fees, guest speaker fees, and honorariums. Select box "a" if you are claiming an income tax treaty reduction or exemption for a scholarship, fellowship, stipend, or royalty. Enter the country with which you are claiming an income tax treaty exemption.
9. **SPECIAL RATES AND CONDITIONS:** Leave blank, the Nonresident Alien Tax Specialist will complete this question.
10. **NOTIONAL PRINCIPAL CONTRACTS:** Leave blank.
11. **CERTIFICATION:** Sign and date the form.

**INCOME TAX
TREATIES**

An income tax treaty is an agreement between the U.S. and a foreign country that is intended to alleviate double taxation. Income tax treaties contain various provisions designed to promote cross-cultural education and exchange by allowing students, teachers, and researchers of one country to perform certain related activities in the other country and receive an exemption from tax.

Exemptions based on tax treaties are usually valid only for a limited time period and/or for a specified dollar amount.

The existence of a tax treaty between the U.S. and the individual's country of citizenship does not mean that the individual is automatically exempt from U.S. tax withholding. An individual must meet the qualifications of a particular tax treaty in order to claim an exemption and must complete a form requesting the exemption.

To determine whether you qualify for an exemption based on a tax treaty, the Nonresident Alien Tax Specialist in the Controller's Division will review the information collected from you by the Department representative. Failure to collect all necessary information may result in the University incorrectly deducting tax from payments that would otherwise be exempt or excluded from taxation.

See Appendix for tax treaties currently in force.

How an Income Tax Treaty Benefits an Individual

Income tax treaties contain articles that address certain categories of income and different types of individuals. Typically, tax treaties contain articles that relate to students, trainees, teachers, researchers, as well as articles that apply to individuals receiving income in the U.S. as employees, independent contractors and honorarium recipients.

If you qualify for an exemption based on a tax treaty, you can claim the exemption at the time of payment by asking the University not to withhold taxes from the payment and completing all required forms. Please note that sufficient time should be allowed for payment processing, which usually takes 15 days.

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Claiming Tax Exemption Based on a Tax Treaty

If you qualify for a tax treaty exemption, the University may exempt you from U.S. tax withholding if you (i) complete either Form W-8BEN, Form 8233, or Form W-9 and (ii) have, or have applied for, a U.S.-issued Social Security Number or Individual Taxpayer Identification Number. If you do not complete the required exemption form, or if you do not have or have not yet applied for a Social Security Number or Individual Taxpayer Identification Number, the University is required to calculate and deduct the tax from payment due you even though you may otherwise qualify for the tax treaty exemption.

The form used to claim the tax withholding exemption is determined by the type of income received; individuals who receive several types of income may be required to file different forms.

Note: The University cannot refund any tax withheld due to your failure to file all required tax treaty exemption forms. You must file a U.S. Income Tax Return with the IRS at year-end to apply for a refund of tax withheld.

Form 8233 is valid only for the calendar year in which it is filed; the form must be re-filed for each year that the exemption is claimed. The exemption from withholding becomes effective for payments made to an individual 10 days after the date on which the Nonresident Alien Tax Specialist files the Form 8233 with the IRS.

Also, Form 8233 may be used to claim a tax treaty withholding exemption for noncompensatory scholarship or fellowship income if both conditions below apply:

1. You are using the form to claim a tax treaty withholding exemption for compensation for personal services (including compensatory scholarship or fellowship income).
2. Both types of income are received from the same withholding agent.

How to Complete IRS Form 8233

Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

1. **Name:** Enter name.
2. **Taxpayer Identification Number:** Enter social security or individual taxpayer identification number. If the individual does not have or is ineligible to receive a U.S. Social Security Number, he or she must apply for an Individual Taxpayer Identification Number using Form W-7 before applying for an exemption from tax based on a tax treaty.
3. **Foreign tax identifying number:** If your country of residence for tax purposes has issued you a tax identifying number, enter the number on line 3.
4. **Permanent residence address and country:** Enter the address of the country you are considered a permanent resident in.
5. **Address in the United States:** Enter address from the U.S.
6. **U.S. Visa Type:** Enter your current visa status.
7. **Country issuing passport and number:** Enter the country that issued your passport on line 7a and enter the passport number on line 7b.
8. **Date of Entry into the United States:** Enter the date of arrival into the United States that appears on your INS Form I-94 (Arrival-Departure Record). Exception: if you are claiming a tax treaty benefit that is determined by reference to more than one date of entry, enter the earlier date of arrival.
9. **Nonimmigrant Status and Expiration Date:** Enter your current nonimmigrant status shown on your current INS Form I-94 on line 9a. Enter the date your current nonimmigrant status expires on line 9b. Enter "DS" on line 9b if the date of expiration is based on "duration of status".
10. **Foreign Student, Trainee, Professor/Teacher, or Researcher:** Check the box if you are a foreign student, trainee, professor/teacher, or researcher claiming a tax treaty withholding exemption for compensation for personal services. If you check the box you will need to attach the required statements in Rev. Proc. 87-8, 87-9, or 93-22 (see publication 519).

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11. **Compensation:** Describe the services provided to New York University and enter the approximate dollar amount expected to be paid for these services during the calendar year.
12. **Tax Treaty and Provision Number:** Indicate the income tax treaty under which the exemption from federal tax withholding is claimed: the Nonresident Alien Tax Specialist will enter the provision or article number of the applicable tax treaty.
13. **Noncompensatory Scholarship or Fellowship Income:** Enter the amount of income. The Nonresident Alien Tax Specialist will enter the provision or article number of the applicable tax treaty.
14. **Facts to Justify the Exemption:** Provide sufficient facts to justify the exemption from withholding claimed on line 12 and/or 13 (*i.e.* According to the tax treaty claimed on line 12 and/or 13, the individual named on line 1 is considered a nonresident alien for tax purposes and the amount of compensation received does not exceed the tax treaty article limited amount.

Do not complete lines 15 through 18 if you are claiming on line 12b that all of the compensation you are receiving for independent personal services is exempt from withholding.

15. **Number of Personal Exemptions Claimed:** Enter "1" on line 15. **Exception:** If you are a resident of Canada, Mexico, Japan, or the Republic of (South) Korea; a student from India; or a U.S. National; you may be able to claim additional personal exemptions (see your Nonresident Alien Tax Specialist).
16. **How Many Days Will You Perform Services in the United States During this Tax Year:** Enter the number of days online 16 that pertain to the independent personal services described in 11a and included on line 11b.
17. **Daily Personal Exemption Amount Claimed:** Divide the personal exemption amount by 365 (366 for a leap year) and multiply the result by the amount you entered on line 15. For example, if you are entitled to one personal exemption for 2002, enter \$8.22 (that is, \$3,000 / 365 days = \$8.22 x 1 personal exemption = \$8.22) on line 17.
18. **Total Personal Exemption Amount Claimed:** Multiply line 16 by line 17.

Part III

Signature: You or your authorized agent must sign and date Form 8233.

**INDIVIDUAL
TAXPAYER
IDENTIFICATION
NUMBER**

The University issues payments to individuals who are ineligible to obtain a Social Security Number (SSN) but these individuals must, for the purposes of reporting payments and filing U.S. tax returns, obtain an identifying number. Such individuals include, but are not limited to, nonresident aliens and resident aliens who are not authorized to work in the U.S. but who receive payments from the University (e.g., students who receive stipends and guest speakers who receive travel reimbursements).

Note: Individuals who are unable to obtain a Social Security Number must apply for an Individual Taxpayer Identification Number (ITIN). The University will not process payments to individuals who fail to provide a valid Social Security Number or Individual Taxpayer Identification Number.

Applying for Individual Taxpayer Identification Number (ITIN)

In order to document that the payee is not eligible for an SSN. The IRS requires us to obtain a copy of the invitation to Guest Speakers coming to speak at the University.

To apply for an Individual Taxpayer Identification Number, complete Form W-7. The form may be submitted to most IRS offices and certain U.S. consular offices abroad. Individuals may also submit the form, **in person**, to the Nonresident Alien Tax Specialist of the University. To assist individuals in obtaining an ITIN, the University has executed agreement with the IRS allowing the University's Nonresident Alien Tax Specialists to serve as "certifying acceptance agents." This agreement will facilitate the application for and issuance of an ITIN to affected students, scholars, and guest speakers.

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Individuals applying for an ITIN must meet with the Nonresident Alien Tax Specialist during their visit to the University and submit with the form those original or authenticated copies of documentation that certify their identity and foreign status. Either a department representative or the individual applying for an ITIN should contact the Nonresident Alien Tax Specialist to schedule an appointment or make other necessary arrangements.

**How to Complete IRS Form W-7
Application for IRS Individual Taxpayer Identification Number**

Reason for filing: Mark the appropriate box; however, most individuals will qualify to mark box "a".

1. **NAME:** Enter name.
2. **ADDRESS OF TAX RESIDENCE:** Enter permanent foreign address.
3. **CURRENT MAILING ADDRESS:** Enter U.S. or current mailing address.
4. **BIRTH INFORMATION:** Enter date and place of birth.
5. **SEX:** Indicate whether male or female.
6. **FAMILY INFORMATION:** Enter mother's and father's names.
7. **OTHER INFORMATION:** Enter country of citizenship, foreign tax identification number (if applicable), visa information, identifying document information, and previously assigned U.S. identification number information.
8. **SIGNATURE AND DATE:** The nonresident alien should sign and date the form.

See Appendix for acceptable documents and appropriate codes for Form W-7.

**FORMS AND
CONTACTS**

Below are the offices to contact and the forms necessary in processing payments to nonresident aliens through Accounts Payable. These forms are available on the Controller's Division Web site (www.nyu.edu/cdv) or from the Tax Services Department in the Controller's Division. Return all forms to the University representative who requested them via fax, post or express delivery.

Note: The INS forms discussed in this guideline are the forms issued to you before or at the time of your entry to the U.S. Do not submit original INS forms or documents; only submit photocopies. Be ready to produce original copies however when requested.

Forms

- Required Documents Checklist (for Nonresident Aliens)
- NYU Alien Collection Form
- IRS Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding)
- IRS Form 8233 (Exemption Form Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual)
- Visitor's Information Sheet for Income and Travel
- IRS Form W-7 (Application for IRS Individual Taxpayer Identification Number)
- Copy of guest speaker invitation.
- IND 4000 (Payment to Individuals Form)
- IND 4000A (Independent Contractor Questionnaire; completed when necessary or applicable and attached to IND 4000)

Contacts

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All questions concerning payments made to nonresident aliens via Accounts Payable should be directed to:

Nonresident Alien Tax Specialist
Controller's Division, New York University
726 Broadway, 2nd Floor
212-998-2961 (email: zenaida.herold@nyu.edu)

All questions concerning visa types in general or the visa type for a particular individual should be directed to:

Office of International Students and Scholars
New York University
(212) 998-4720

All questions concerning the application for an Individual Taxpayer Identification Number (ITIN) should be directed to:

Tax Services Department
Controller's Division, New York University
726 Broadway, 2nd Floor
New York, NY 10003
212-998-2961 (email: zenaida.herold@nyu.edu)

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APPENDIX

Appendix 1: Visa Classification

Below is a list of the various visas granted by the Immigration and Naturalization Service to individuals who enter the U.S.

Visa	Description
A-1, A-2	Diplomats and foreign government officials and their dependents. Some dependents are granted work authorization.
B-1	Business visitors. No work authorization. Eligible to receive only reimbursements for travel expenses and per diem. May not receive an honorarium or consulting fees.
B-2	Visitors for pleasure. No work authorization. May not receive any reimbursements for any expenses or other payments.
C-1	Transit visa. No work authorization
D-1	Foreign crewmen. Work authorized for sponsoring employer.
E-1	Treaty trader. Work authorized for sponsoring employer.
E-2	Treaty investor. Work authorized for sponsoring employer.
F-1	Students. Work authorized for host institution under very limited conditions.
F-2	Spouse and dependents of students. No work authorization.
G-1, G-2, G-3, G-4	Employees of international organizations. Some dependents are granted work authorization.
H-1B	Professionals. Work authorized for sponsoring employer.
H-2A	Temporary Agricultural Workers. Work authorized for sponsoring employer.
H-2B	Temporary workers. Work authorized for sponsoring employer.
H-3	Trainee. Work authorized for sponsoring employer.
H-4	Dependents of H visa holders. No work authorization.
I-1	Foreign Journalists. Work authorized for sponsoring employer. Dependents are not work authorized.
J-1	Exchange Visitors including students, scholars, teachers and researchers. Work authorized under certain conditions.
J-2	Spouse and dependents. Work authorized under certain conditions.
K-1	Fiancée/Fiancé of a U.S. citizen. Work authorized.
L-1	Intra-company executive, managerial, or specialized-knowledge transferee. Work authorized for sponsoring employer.
L-2	Dependents. No work authorization.
M-1	Vocational student. Work authorized under certain conditions.
M-2	Dependents. No work authorization.

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O-1	Individual of Extraordinary Ability in the sciences, education, business, athletics or the arts. Work authorized for sponsoring employer.
O-2	Accompanying workers. Work authorized for sponsoring employer.
O-3	Dependents. No work authorization.
P-1	Internationally known athletes and entertainment groups. Work authorized for sponsoring employer.
P-2	Performing artists under a reciprocal exchange program. Work authorized for sponsoring employer.
P-3	Culturally unique entertainers. Work authorized.
P-4	Dependents. No work authorization.
Q-1	International Cultural Exchange. Work authorized for sponsoring employer.
R-1	Religious Workers. Work authorized for sponsoring employer.
TN	"Trade NAFTA" (Canadians only) Supersedes "TC" designation. Work authorized for specified employer only.
WB	Waiver of visa for business. No work authorization. Eligible to receive only reimbursement for travel expenses and per diem. May not receive an honorarium or consulting fees.

Appendix 2: U.S. Income Tax Treaties In Force as of August 31, 2005

Armenia*	India	Poland
Australia	Indonesia	Portugal
Austria	Ireland	Romania
Azerbaijan*	Israel	Russia
Barbados	Italy	Slovak Republic
Belgium	Jamaica	Slovenia
Belarus*	Japan	South Africa
Canada	Kazakhstan	Spain
China (People's Republic)	Korea	Sri Lanka
Cyprus	Kyrgystan*	Sweden
Czech Republic	Latvia	Switzerland
Denmark	Lithuania	Tajikistan*
Egypt	Luxembourg	Thailand
Estonia	Mexico	Trinidad & Tobago
Finland	Moldova*	Tunisia
France	Morocco	Turkey
Georgia*	The Netherlands	Turkmenistan*
Germany	New Zealand	Former USSR*
Greece	Norway	Ukraine*
Hungary	Pakistan	United Kingdom
Iceland	Philippines	Uzbekistan*
		Venezuela

* The former US-USSR income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgystan, Moldova, Tajikistan, Turkmenistan, Ukraine and Uzbekistan. It does not apply to the Baltic States (Estonia, Latvia and Lithuania) or to Kazakhstan or Russia.

Appendix 3: Acceptable Documents and Appropriate Codes for Form W-7

Code	Type of Documentation
01	Passport
02	National Identity Card
03	I-94, Non-immigrant Arrival/Departure Record

**Tax Guidelines on Payments to Nonresident Aliens
Processed through Accounts Payable**

Last Revised September 2006

04	I-20 ID, Certificate of Eligibility for Non-immigrant Student Status
05	I-95, Crewman Landing Permit and ID Card
06	I-184, Alien Crewman Landing Permit and ID Card
07	I-185, Nonresident Alien Canadian Border Crossing Card on
08	I-186, Nonresident Alien Mexican Border Crossing Card
09	I-444, Mexican Border Visitors Permit
10	I-586, Nonresident Alien Border Crossing Card
11	MICA (Mexican Border Crossing Card)
12	Marriage Certificate
13	Divorce Certificate
14	Adoption Certificate
15	Military Record
16	Driver's License
17	Civil Birth Certificate
18	Religious Birth Certificate
19	Illegal alien/Undocumented Alien
20	Medical Records (primary dependents)
21	Driver's License (foreign)
22	State Identification Card (U.S.)
23	Voter's Registration Card (foreign only)
24	Military Identification Card
25	Military Registration Card (foreign only)
26	School Photo ID
27	School Records
28	Foreign Identification Card
29	FM-13
30	Social Security Administration Denial Letter
31	Copies of INS Application for Residency
32	Visa
33	Other
