

Department plans to make an honorarium payment through A/P to or on behalf of a **nonresident alien or foreign national**.

All honoraria to nonresident aliens must be originated through PeopleSoft A/P. Requestor must complete payment request including ALL THREE foreign National questions and then proceed to additional requirements below.

Department must complete the following process and attach the appropriate documentation to the payment request in order to receive final approval.

Department must obtain copy of visitor's I-94 (or **I-94W for visa waiver countries**) upon arrival for all honoraria payments (not required for Canadians).

Department must obtain user id and password for **Foreign National Information System (FNIS) on-line** questionnaire from Controller's Office.

Controller's Office processes residency and treaty information using **FNIS** software and sends response to visitor/dept.

Visitor completes **FNIS on-line questionnaire** and submits to Tax Specialist in the Controller's Office.

Does visitor meet 9/5/6 rule required for all **B-1, B-2, VWB and VWT visas**?

Is visitor in **B-1, B-2, VWB, VWT** immigration status?

Is visitor a **nonresident alien for tax purposes** based on FNIS results?

STOP! Payment will be considered for final approval. Special rules chart applies to H1-B, O-1, TN visas who are residents. **Call ASM if more information is needed.**

STOP! Individual can't be paid. **Call Account Support Manager.**

Stop! Refer to Special Rules Chart. **contact ASM or Tax Specialist** in the Controller's Office

Does visitor meet **special rules criteria**?

Payment will be processed based on criteria entered by dept. in payment request (check, wire, hold for pickup).

Does visitor have a **U.S. Social Security # or Individual Taxpayer ID#**?

Payments is taxable at 30% (14% for some students).

Tax will be calculated based on the answer to gross-up question in payment request.

Department attaches following documentation to payment request:
-Completed **Compliance stmt.**
-Signed **FNIS stmt.**
-Signed **Form 8233** (only if treaty benefits are applicable)
I-94 card
-Documentation for business purpose.
-Other **Special Rules** info from above if applicable.
-Send total package to A/P.

Was payment approved by Controller's Office?

Is the visitor eligible for **treaty benefits** per correspondence from Controller's Office? **Call your ASM for clarification.**

Visitor must sign **Form 8233**. The completed form is automatically produced from FNIS and sent to the dept. by the Controller's Office.

Controller's Office will return to department with note regarding corrections or additional information needed.

