

International Information

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Non-Payroll Payments to Foreign Nationals

General Information

If your vendor is a US person living outside the US, the correct form for them to fill out and send in to Purchasing Vendor Set-up Group is UNM's Substitute W-9. <http://taxation.unm.edu/foreign-nationals-info/payments-to-foreign-nationals.html>

As part of **vendor maintenance** in Banner, the **UNM Purchasing Department** requires all Foreign National (FN) vendors or payees to provide a signed Federal Form W-8 BEN. Please send signed W-8BEN, to JoNella, as part of the Vendor Add process, which includes the electronic Vendor Add/Change which your department should submit, to Vendor Set up Group at vendors@unm.edu or fax to 277-7774. This applies to both foreign national individuals and corporations.

UNM requests that a foreign vendor fill out at least Part I of this form and sign. The Federal W-8 BEN Form requests a US Social Security Number (SSN) or a Tax Identification Number (TIN). While the form must be filled out and signed, the disclosure of the SSN or TIN is voluntary. However the IRS will not allow UNM to extend Tax Treaty Benefits without this information. And without Treaty Benefits, the Foreign national may be subject to Foreign Tax Withholding up to 30%.

Fees for services performed inside the US by Foreign Nationals or foreign companies are subject to US Taxation Regulations.

Payments paid directly to or to a third party on behalf of foreign nationals require a more stringent documentation and review process per federal law. In addition to normal UNM UBPP requirements, UNM Taxation Issues Staff must approve all non-payroll payments to these FN payees or vendors, as well as payments to foreign students. There are some types of payments that may be prohibited to FNs who enter the US with certain types of visas. If the payment is found to be either taxable or reportable, a Social Security Number (SSN) or an Individual Tax Identification Number (ITIN) will be requested in order to correctly issue a Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Disclosure is voluntary. FN vendors who do not disclose this information or who do not have a TIN or a SSN may be subject to Foreign Tax Withholding. A Canadian Social Insurance Number does not satisfy this requirement.

Study Abroad P-Card

International trip leaders may apply for an unrestricted PCard to use on approved University Study Abroad trips.

PCards issued for official study abroad trips may only be used for trip expenses. Any allowable UNM business expenses not related to the trip may not be charged to the Study Abroad PCard, but should instead be purchased using a standard PCard, or through LoboMart, as appropriate.

Since these PCards are to be used for study abroad only, all expenses allowed/required for the trip will be allowed on the Card without special exception approval. No restrictions will be placed on the Card with the exception of the monthly credit limit. The business purpose must support each charge. If the Card is used for cash advances the trip leader must obtain receipts for all cash purchases and deposit any unspent cash on a money list immediately upon return from travel. Cash Advances must be reconciled with at Direct Pay Invoice submitted to the central accounting office.

Upon receiving the Card, the trip leader must call the number on the back of the Card to establish a personalized PIN for cash advances. The PIN is ready immediately.

Trip leaders should make the issuing bank or their PCard Representative aware of the trip dates and destination(s) in advance to avoid having the card decline when used abroad.

Training Materials

The following courses must be taken before obtaining a Study Abroad. These cards do not have the same limitations regarding allowable and unallowable uses that a regular PCard does.

- UNM PCard Policies and Procedures (this link is for informational purposes only, to obtain a PCard you must register for EOD 346 through Learning Central)
- Using the PCard to Purchase Travel (this link is for informational purposes only, to add the ability to purchase travel to your PCard you must register for EOD 343 through Learning Central)

Pre-approval for use of P-Card for Foreign National Travel

If a P-Card is going to be used to pay any portion of *travel expenses* (airfare, hotel, food) on behalf of **foreign national, who is not a UNM student or employee, Taxation must approve before purchasing. Please read the following before submitting this form:**

- Your PCard must have the Travel option added in order to pay for lodging expenses.
- A copy of the formal "Letter of Invitation" , on UNM letterhead, signed by UNM staff, that was sent to the foreign national will be requested by UNM Taxation if your foreign visitor is coming from outside the United States. This will be **required** at the U.S. border entry to insure that your foreign visitor receives the less restrictive Business visa type instead of a Tourist visa type. The letter must be produced by your foreign visitor at the U.S. border. Please email the letter to tax@unm.edu or fax to 277-7662.
- Taxation staff may require more information before approving the purchase. It is possible that payment may not be allowable dependent upon the facts and circumstances.
- Approval will be for Foreign Tax purposes only and is *>pending receipt>*of a copy of the foreign national's Oval Homeland Security Stamp that they received *upon entry into the US for this visit*, along with a copy of their picture and name page. This will be found in either their visa or passport documentation.
- When your sponsored foreign national arrives in the US, please send this documentation to Unrestricted Accounting Main, MSC01 1260 Taxation or fax to (505) 277-7662 referencing the foreign national's name and Banner ID, if they have one.
- We suggest that you have the Foreign National sign a W-8BEN form while they are here. This form is required for Vendor Set-up.
- Please keep a copy of the approval email in your Department PCard log. Please send it to Purchasing *only* with your PCard log for their review.
- In addition to the electronic form that must be filled out and submitted, if your foreign visitor is arriving from outside the US, Taxation requests a copy of the letter of invitation that was sent to the foreign visitors because this will ensure that they get a 'business' visa type. When your foreign visitor arrives in the US, their passport and visa documents will be processed by the US Border Customs Agent. If they can produce a letter of invitation from your department 1>on UNM letterhead , 2>with their name , 3>the dates they will be in the US, 4>a business purpose/reason why they are being invited, and 5>signed by a UNM employee they will receive a visa stamp other than tourist. There are specific situations where a tourist visa may impede the length of their stay or limit the types of payments or reimbursement that may be made to or for them. If your foreign visitor is already inside the US, a letter of invitation is not required.

- To request approval , please fill out the Foreign National Travel Request Form. One form must be filled out for every foreign visitor. <http://pcard.unm.edu/foreign-national-travel-request-form/index.html>

Travel

Payments for travel reimbursements to Foreign Nationals (FN) who are not UNM students or staff either made directly to the FN or to another on behalf of the FN require a copy of the oval Homeland Security Stamp dated for this visit to the US, a copy of the Visa or the Passport front page with the Foreign national's picture/ country information and the page with the visa stamp for this current visit, and a business purpose that demonstrates how the University benefits from this travel. Submit this information along with the Direct Pay Approval Form/DPEZ to Taxation Issues staff for approval.

Travel - UNM Foreign Students

Payments for travel reimbursements to UNM Foreign students may be subject to 14% federal foreign tax withholding. The business purpose for these payments must clearly demonstrate that UNM benefited more than the student. A business purpose that shows they performed some service (example: presenting a paper or poster or representing UNM at a business meeting) for UNM or that the travel was required as part of the curriculum for *every* student in their program would demonstrate how UNM benefited more. A business purpose that shows the travel was to enhance their education (example: conference or workshop attendance) would be considered personal and subject to 14% withholding.

Other Types of Payments

For any of the following types of payments, a Direct Pay Approval Form (DP-EZ) must be submitted to Taxation for approval. No visa documentation is required. Please provide a completed Anthropology Request Form with all original receipts to JoNella for processing.

- Subscriptions & Organization dues
- Purchases of tangible goods
- Registration fees for conferences outside the U.S
- Services performed outside the U.S.

Participant Fees

Payments to Foreign Nationals, including UNM foreign students, for participant fees may require 30% foreign tax withholding. If so, the DPEZ payment document should be made for 70% the gross amount of the participant fees. UNM Taxation staff will create a JV to charge the tax. Please contact Taxation Issues staff for assistance.

Royalties

A Foreign Entity receiving royalties must provide their address in their country of residence. Even though these foreign entities never enter the U.S (so, no Visa or oval Homeland Security documentation are required); typically, unless vendor has a 1>US tax ID number (TIN or SSN) and 2>treaty benefits are available (<http://taxation.unm.edu/foreign-nationals-info/tax-treaty-benefits.html>) and 3>*claimed* treaty benefits in writing, there will be a 30% withholding required. Please contact Taxation Issues staff for assistance.

Honoraria

Payments for honoraria, require a copy of the oval Homeland Security stamp dated for this visit to the US, a copy of the visa (or a visa waiver statement), and a business purpose that demonstrates how the University will benefit from this expense. Honoraria are considered by the IRS to be services. Legal restrictions include a 9-5-6 rule. This means that services cannot extend beyond nine (9) days and the FN must attest they have not received more than five (5) other honoraria payments in the past six (6) months, via a signed UNM B and VWB Attestation Form. This documentation and information should be submitted to Unrestricted Accounting Main, Taxation Issues staff at tax@unm.edu for approval along with the DPEZ-Direct Pay Approval form. Federal Form 1042-S reporting and/or withholding of 30% may be required. See Treaty Benefits. Note: Treaty Benefits require that the foreign national have a US Taxpayer Identification Number. Other visa types than B or J-1 may not allow for an honorarium payment. Please contact Taxation for further instructions or questions.

Non-scholarship Monetary Awards

Payments to Foreign Nationals, including UNM foreign students, for Monetary Awards that are not scholarships, may require 30% foreign tax withholding. If so, the DPEZ payment document should be made for 70% the gross amount of the participant fees. UNM Taxation staff will create a JV to charge the tax. Please contact Taxation Issues staff for assistance.

Payments for Services Provided OUTSIDE the United States

While traveling outside of the United States for research, study-abroad, or any other purpose, UNM faculty and/or staff may often have cause to make payments via cash or p-card to individuals and/or companies for services that have been provided. In these cases, the service provider is not set up as a vendor as such in Banner; however, information must be obtained to document the status of the person/company, for tax purposes.

For the specific and sole purpose of documenting that a person/company receiving a payment as described above is not a U.S. Person, the UNM individual making the payment **MUST** have the payee complete and sign the Certificate of Foreign Status for Transactions Occurring Outside the United States form.

IMPORTANT: PLEASE NOTE: The Certification form as described immediately above **SHALL NOT** be submitted to the UNM Vendor Setup Group. The form **MUST**, however, be submitted with the Travel DPEZ to report the expenses of the trip, and will be evaluated by the UNM Taxation Issues area.

If the form is not provided, the assumption is that the payee **IS** a U.S. Person, and the payment is subject to 28% tax withholding. As the payment would have already occurred, obviously withholding cannot be done, therefore, the department funding the payment will be charged for the appropriate tax at a grossed up rate of 38.89%.

Taxation Forms

Form W-8BEN and UNM Instructions

You can obtain this form at IRS website: <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>.

Who must file: You must give Form W-8BEN to UNM Vendor Maintenance Procurement Services if you are a foreign person and you are the beneficial owner of an amount subject to withholding. Submit Form W-8BEN when requested by UNM whether or not you are claiming a reduced rate of, or exemption from, withholding.

Do not use Form W-8BEN if:

- You are a U.S. citizen (even if you reside outside the United States) or other U.S. person (including a resident alien individual). Instead, use Form W-9, Request for Taxpayer Identification Number and Certification.
- You are a disregarded entity with a single owner that is a U.S. person and you are not a hybrid entity claiming treaty benefits. Instead, provide Form W-9.
- You are a nonresident alien individual who claims exemption from withholding on compensation for independent or dependent personal services performed in the United States. Instead, UNM Taxation will provide non-employees with a Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, or Payroll will

provide employees with a Form W-4, Employee's Withholding Allowance Certificate.

- You are receiving income that is effectively connected with the conduct of a trade or business in the United States, unless it is allocable to you through a partnership. Instead, provide Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States. If any of the income for which you have provided a Form W-8BEN becomes effectively connected, this is a change in circumstances and Form W-8BEN is no longer valid. You must file Form W-8ECI.
- You are filing for a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section 115(2), 501(c), 892, 895, or 1443(b). Instead, provide Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding. However, you should use Form W-8BEN if you are claiming treaty benefits or are providing the form only to claim you are a foreign person exempt from backup withholding. You should use Form W-8ECI if you received effectively connected income (for example, income from commercial activities).
- You are a foreign flow-through entity, other than a hybrid entity, claiming treaty benefits. Instead, provide Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding. However, if you are a partner, beneficiary, or owner of a flow-through entity and you are not yourself a flow-through entity, you may be required to furnish a Form W-8BEN to the flow-through entity.
- You are a disregarded entity for purposes of section 1446. Instead, the owner of the entity must submit the form.
- You are a reverse hybrid entity transmitting beneficial owner documentation provided by your interest holders to claim treaty benefits on their behalf. Instead, provide Form W-8IMY.
- You are a withholding foreign partnership or a withholding foreign trust within the meaning of sections 1441 and 1442 and the accompanying regulations. A withholding foreign partnership or a withholding foreign trust is a foreign partnership or trust that has entered into a withholding agreement with the IRS under which it agrees to assume primary withholding responsibility for each partner's, beneficiary's, or owner's distributive share of income subject to withholding that is paid to the partnership or trust. Instead, provide Form W-8IMY.
- You are acting as an intermediary (that is, acting not for your own account, but for the account of others as an agent, nominee, or custodian). Instead, provide Form W-8IMY.
- You are a foreign partnership or foreign grantor trust for purposes of section 1446. Instead, provide Form W-8IMY and accompanying documentation. See Regulations sections 1.1446-1 through 1.1446-6.
- You may see instructions for the W-8EXP, ECI, IMY, definitions, and IRS code references on the IRS website at <http://www.irs.gov>. Send or give the Form W-8BEN to UNM Vendor Maintenance Procurement Services. Do not send Form W-8BEN to the IRS. Instead, give it to the person who is requesting it from you. Generally, this will be the person from whom you receive the payment, who credits your account, or a partnership that allocates income to you. Give Form W-8BEN to the person requesting it before the payment is made to you, credited to your account or allocated. If you do not provide this form, the withholding agent may have to withhold at the 30% rate, backup withholding rate,

or the rate applicable under section 1446. If you receive more than one type of income from a single withholding agent for which you claim different benefits, the withholding agent may, at its option, require you to submit a Form W-8BEN for each different type of income. Generally, a separate Form W-8BEN must be given to each withholding agent.

Part I, 1: Name of Beneficial Owner

Beneficial owner- For payments other than those for which a reduced rate of withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Part 1, 2: Country of Incorporation

If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under whose laws you are created, organized, or governed. If you are an individual, enter N/A (for “not applicable”).

Part 1, 3: Type of Beneficial Owner

Check the one box that applies. By checking a box, you are representing that you qualify for this classification. You must check the box that represents your classification (for example, corporation, partnership, trust, estate, etc.) under U.S. tax principles. Do not check the box that describes your status under the law of the treaty country. If you are a partnership or disregarded entity receiving a payment for which treaty benefits are being claimed, you must check the “Partnership” or “Disregarded entity” box. If you are a sole proprietor, check the “Individual” box, not the “Disregarded entity” box.

CAUTION!

Only entities that are tax-exempt under US Tax Code, section 501 should check the “Tax-exempt organization” box. Such organizations should use Form W-8BEN only if they are claiming a reduced rate of withholding under an income tax treaty or some code exception other than section 501. Use Form W-8EXP if you are claiming an exemption from withholding under section 501.

Part 1, 4: Permanent Residence Address

Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country’s income tax. If you are giving Form W-8BEN to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes.

Part 1, 5: Mailing Address, if different than Permanent Residence Address

Part 1, 6: US Taxpayer Identification number, if required.

You must provide a U.S. TIN if you are:

- Claiming benefits under an income tax treaty, or You may want to obtain and provide a U.S. TIN (Taxpayer Identification Number) on Form W-8BEN even though it is not required. Treaty Benefits are

not available without a U.S. TIN or Social Security Number, and 30% federal tax withholding may apply to certain types of payments.

Part 1, 7: Foreign Tax Identifying Number, if any (optional)

Part 1, 8: Reference number(s) (for internal use, optional)

Part II, Claim of Tax Treaty Benefits (if applicable)

Individuals are not allowed to use this form to claim U.S. income tax treaty benefits. The correct form for individuals to claim treaty benefits is form 8233. Individuals may skip Part II. Corporations and Companies may claim treaty benefits using Part II, they are residents of a country with which the U.S. has a treaty and if they have a U.S. TIN. Treaty Benefits must be claimed using Part II, line 10.

Part IV, Certification

Form W-8BEN must be signed and dated by the beneficial owner of the income, or, if the beneficial owner is not an individual, by an authorized representative or officer of the beneficial owner. This form is good for three calendar years, where the first year is the year it was signed.

More detailed instructions can be found at <http://www.irs.gov/pub/irs-pdf/iw8.pdf>

UNM requests that a foreign vendor fill out at least Part I of this form and sign. The Federal W-8 BEN Form requests a US Social Security Number (SSN) or a Tax Identification Number (TIN). While the form must be filled out and signed, the disclosure of the SSN or TIN is voluntary. However the IRS will not allow UNM to extend Tax Treaty Benefits without this information. And without Treaty Benefits, the Foreign national may be subject to Foreign Tax Withholding up to 30%.

Fees for services performed inside the US by Foreign Nationals or Foreign companies are subject to US Taxation Regulations.

Payments paid directly to or to a third party on behalf of foreign nationals require a more stringent documentation and review process per federal law. In addition to normal UNM UBPP requirements, UNM Taxation Issues Staff must approve all non-payroll payments to these FN payees or vendors, as well as payments to foreign students. There are some types of payments that may be prohibited to FNs who enter the US with certain types of visas. If the payment is found to be either taxable or reportable, a Social Security Number (SSN) or an Individual Tax Identification Number (ITIN) will be requested in order to correctly issue a Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Disclosure is voluntary. FN vendors who do not disclose this information or who do not have a TIN or a SSN may be subject to Foreign Tax Withholding. A Canadian Social Insurance Number does not satisfy this requirement.

It is not possible to list all the different facts and circumstances that might surround payments to or for a Foreign national invited to UNM. You may want to review the IRS Publication 515 Withholding of Tax on Nonresident Aliens and Foreign Entities. We suggest that initiating Departments please contact Taxation Issues staff for further information.

Note: For Foreign Nationals who enter the US, Homeland Security documentation must be obtained/copied while the national is in the U.S. Persons from a visa waiver country must present a copy of the page of their passport that shows their name, picture and their country of origin and a copy of the

page inside that includes the oval Homeland Security stamp dated for this visit to UNM/US. For other, *non-visa waiver* countries, this same information pages will be found in their US Visa.

Form 1042-S Reporting & Withholding

Foreign Person's U.S. Source Income Subject to Withholding –: Reports the payments received and taxes withheld and paid to the IRS under the foreign national's name and address. If tax has been withheld from **participant fees, royalties, honoraria, non-scholarship monetary awards or other tax reportable payments or Treaty Benefits have been claimed**, the FN will receive Form 1042-S by March 15th of the following year. This form shows the gross amount paid and the amount of withholding and can be used by the foreign national on their US tax return to file and request a possible refund from the IRS.

SSN (Social Security Number)- The FN can apply to the Social Security Administration for an SSN on Form SS-5.

Application for a Social Security number must be made in person at a Social Security Administration Office. The Albuquerque office, 1-800-772-1213, is located at 4300 Cutler NE at the intersection with Morningside, one block west of Washington between Prospect and I-40.

The form for application is SS-5. Applications are available at the Social Security Office or on the Social Security website. The form's instructions indicate what information must be provided by the applicant to complete the application process.

The Social Security Administration currently requires approximately two weeks to process an application and issue a Social Security Number after all the required information has been received.

It takes about 2 weeks to issue the number after all required information has been received. A Canadian Social Insurance Number does not satisfy this requirement.

ITIN (Individual Taxpayer Identification Number) - The national can apply to the IRS for an ITIN on Form W-7. It can take 6-8 weeks to issue the number after all required information has been received.

Note: The Federal Application Forms SS-5 and W-7 should **not** be submitted to UNM. The instructions to each of those forms contain information on where they should be submitted.

Certificate of Foreign Status for Transactions Occurring Outside the United States Form

While traveling outside of the United States for research, study-abroad, or any other purpose, UNM faculty and/or staff may often have cause to make payments via cash or p-card to individuals and/or companies for services that have been provided. In these cases, the service provider is not set up as a vendor as such in Banner; however, information must be obtained to document the status of the person/company, for tax purposes.

For the specific and sole purpose of documenting that a person/company receiving a payment as described above is not a U.S. Person, the UNM individual making the payment **MUST** have the payee

complete and sign the Certificate of Foreign Status for Transactions Occurring Outside the United States form.

Most Common Type of UNM FN Visitors

Visa type B or VWB (B type Visa):

This is a business visa type given to foreign nationals. It is the most common way for an FN to enter the country to give presentations or lectures; and then be paid an honorarium. See Honoraria topic above. FN who enter the US under a B Visa type are not allowed to be employed. They can be reimbursed for their travel and/or living expenses per UBPP 4030- Travel, for the period of time they are allowed to be in the US dated on the oval Homeland Security stamp they receive for this visit to the US. Honoraria may require 30% foreign tax withholding.

Documentation required:

- FN's address in his/her country of residence
- A US SSN (Social Security Number) or ITIN (Individual Taxpayer Identification Number), if claiming Treaty Benefits.
- Copy of Visa page showing name and picture, or Passport page showing name and picture if from a visa waiver country
- Copy of the oval Homeland Security stamp dated for this visit to UNM/US
- B1 and VWB Attestation Form , signed
- Form W-8BEN, signed by the FN visitor (please send this form to Purchasing Vendor Set up)
- Form 8233, Taxation Issues staff will prepare this form to be signed in two places by the foreign national, if claiming Treaty Benefits. Their US Federal Individual Taxpayer Identification Number (ITIN) is required for claiming treaty benefits. The IRS must approve 8233s, and they have ten working days to do so. Please plan your payment date around this.

Visa type J1:

This is an exchange student, researcher, or teacher. All J1's have a Form DS-2019, (formerly IAP-66), Certificate of Eligibility for Exchange national, issued by the institution sponsoring the visit in the U.S. Jennifer George is the J1 Scholar Coordinator for our department, and process the initial DS-2019 Request for J1 Visa. There is a \$200 processing fee, and if renewed, there is a \$50 renewal fee. J1's sponsored by UNM may be employed by UNM. If UNM is not listed as the "sponsor", then ***we will need a written approval from the sponsoring entity to pay the FN for services/honoraria.*** Please include this approval from their sponsor with your request for payment or provide the sponsoring organization contact information to Taxation and we will request this approval. Reimbursement for living expenses for a J-1 whose stay exceeds one year may require 14% foreign tax withholding.

Documentation required:

- FN's address in his/her country of residence
- a US SSN (Social Security Number) or ITIN (Individual Taxpayer Identification Number), if claiming Treaty Benefits.

- Copy of Visa page showing name and picture, or Passport page showing name and picture if from a visa waiver country
- Copy of the oval Homeland Security stamp dated for this visit to UNM/US
- Copy of Form DS-2019 that indicates the sponsoring institution, if UNM is not their sponsor
- B1 and VWB Attestation Form , signed, if payment is for Honoraria, J-1s must follow the same rules as B Visa types and may require 30% foreign tax withholding..
- Letter from sponsoring institution authorizing payment (only if FN is not sponsored by UNM), signed by that institution's RO or ARO.
- Form W-8BEN, signed by the FN visitor (please send this form to Purchasing Vendor Set up)
- Form 8233, Taxation Issues staff will prepare this form to be signed in two places by the foreign national, if claiming Treaty Benefits. The IRS must approve 8233s, and they have ten working days to do so. Please plan your payment date around this.

For more information regarding a Study Aboard P-card visit the Purchasing website at: <http://pcard.unm.edu/study-abroad-p-card-information/index.html>

For more information visit the UNM Taxation website at: <http://taxation.unm.edu/>