

Is the Payee a Resident of the United States for Tax Purposes?  
(Do they file taxes in the United States?)

Yes  
Is the payment Tax Reportable?  
Consult ([1099-MISC/1042S Tax Reportable Transactions by Account Codes](#))

Yes  
Obtain an IRS form W-9.  
See Implementation of W-9 Compliance Letter at [Implementation of W-9 \(W-8BEN for Non-Resident Aliens\) Compliance](#).  
**W-9 Form Available at:** IRS web page at (<http://www.irs.gov/>).  
**Important Note:** If a W-9 is not obtained the UW can still make a payment but we are required by the IRS to withhold 28% backup withholding for U.S. Residents (see procedures at [Backup Withholding \(28%\) for Payments to U.S. Tax Residents](#))  
Attach documents listed above to the payment request form (PIR, DP, etc.)

No  
**Options:**  
(1) Provide a UW-Madison Vendor Number or  
**Vendor Number Lookup:** For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).  
(2) Obtain a W-9 and provide U.S. Taxpayer Identification Number obtained from the W-9 or  
(3) include only the last four digits of the payee's U.S. Taxpayer Identification Number obtained from the W-9.

**First Time Vendors:** For payees being paid for the first time by the UW, provide the U.S. Taxpayer Identification Number from the W-9 obtained in the preceding box.  
**Established Vendors:** For payees that have been paid before by the UW, provide (1) a UW-Madison Vendor Number or (2) the U.S. Taxpayer Identification Number from the W-9 obtained in the preceding box.  
**Vendor Number Lookup:** For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).

Complete an IRS form W-8-BEN or 8233.  
See use of forms writeup at [Use of W-8BEN and 8233 Forms](#). Tax rate with treaty is 0% except for royalties (see below).  
**For Royalties** see IRS Publication 901, Table 1 (<http://www.irs.gov/pub/irs-pdf/p901.pdf>) for reduced rate.  
Attach documents listed above to the payment request form (PIR, DP, etc.)  
**Taxes will be withheld at a rate of 14% for Scholarships/Fellowships, and 30% for all other tax reportable payments (Services, Royalties, etc.)**

Is there a Tax Treaty for the type of payment being made?  
Consult Tax Treaty Table for [Independent Contractors and Scholarships](#)  
**For Royalties** see IRS Publication 901, Table 1 (<http://www.irs.gov/pub/irs-pdf/p901.pdf>)  
**First Time Vendors:** For payees being paid for the first time by the UW, provide the U.S. Taxpayer Identification Number from the W-8-BEN obtained in the preceding box.  
**Established Vendors:** For payees that have been paid before by the UW, provide (1) a UW-Madison Vendor Number or (2) the U.S. Taxpayer Identification Number from the W-8-BEN obtained in the preceding box.  
**Vendor Number Lookup:** For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).

No  
Is type of payment allowed for the specific Visa type?  
Consult ([Payment to Foreign Nationals](#))  
For Visa Waiver visitors see [Visa Waiver Program](#)

Payment cannot be made!

Yes  
Obtain copy of Passport and I-94  
See [I-94 Requirements](#)  
**Note for Canadians Only:** For Canadians only...if the visitor did not obtain an I-94, you may use a second form of picture ID in lieu of the I-94.  
Attach documents listed above to the payment request form (PIR, DP, etc.)

In addition to the Passport and I-94, obtain required documents as listed on the Tax Information web page ([Payment to Foreign Nationals](#)) for the specific Visa Type  
Attach documents listed above to the payment request form (PIR, DP, etc.)

Is the payment Tax Reportable?  
Consult ([1099-MISC/1042S Tax Reportable Transactions by Account Codes](#))

Yes  
Does the payee have a United States Taxpayer Identification Number (SSN, EIN, ITIN).  
No  
Consult [Obtain/Apply for a Taxpayer Identification Number for Non-Resident Aliens \(NRA's\) Receiving Any Payment From UW-Madison](#) for the process of obtaining or applying for a U.S. Taxpayer Identification Number for Nonresident Aliens (NRA's).

No  
**Options:**  
(1) Provide a UW-Madison Vendor Number or  
**Vendor Number Lookup:** For Vendor numbers see ([How to use vendor search in WISDM for SFS AP transactions](#)).  
(2) Obtain a W-8BEN for Nonresident Aliens (NRA) and provide U.S. Taxpayer Identification Number obtained from the W-8BEN or  
(3) include only the last four digits of the payee's U.S. Taxpayer Identification Number obtained from the W-8BEN.

Yes  
Obtain an IRS form W-8BEN for NonResident Aliens (NRA).  
See Implementation of W-8BEN Compliance Letter at [Implementation of W-9 \(W-8BEN for Non-Resident Aliens\) Compliance](#).  
**W-8BEN Form Available at:** IRS web page at (<http://www.irs.gov/>).  
**Important Note:** If a W-8BEN is not obtained the UW can still make a payment but we are required by the IRS to withhold 30% withholding from Nonresident Aliens (NRA).  
Attach documents listed above to the payment request form (PIR, DP, etc.)