

Summer 2008 Newsletter

Brought to you by the Jack Baskin School of Engineering Business Office

Important information you need to know if you plan to reimburse a foreign visitor!

All payments to or on behalf of non resident aliens must have Payment Data Record – 204 Form (complete prior to arrival or when on campus) Certification of Foreign Status for Fed. Tax withholding (UC W-8BEN) (not necessary for travel) **Copy of photo page of the passport (Obtain when on campus) I-94 Arrival/Departure record, (Must be obtained when on campus, no longer available after visitor left the US.**

B-1/B-2 visa holders including Canadian and Mexican visitors who do not need a visa must also **provide Certificate of Academic Activity J 1 researchers and faculty:** IAPP-66 US government issued form “certificate of eligibility for exchange visitors”, issued by Sponsoring Institution. Obtain form (pink) from visitor or employee.

Travel Reimbursements do NOT need a social security or individual taxpayer identification (ITIN) number. Please note this on Payment Data Record Form for A/P) B-1 visa holders and visitors from Canada and Mexico without visas can receive travel-related reimbursements, and /or UC may make travel-related payments on their behalf. B-2 visa holders can be reimbursed for travel expenses when the length of stay at a single institution does not exceed 9 days. O-1 visa holders can be reimbursed for travel expenses

Services, consulting, honoraria, fellowship, performance and participant support payments **ALWAYS** require a SSN or ITIN number. B-1, B-2 visa holders and visitors from Canada and Mexico without visas may receive payments for honoraria when the length of stay at a single institution is no longer than 9 days, provided that the individual has not received honoraria from more than 5 educational institutions in the previous 6 months.

If J-1 is not issued by UCSC, visa holder needs to have written authorization from sponsor **prior** to event in order to receive honoraria payments. B-1 visa holders are not eligible for SSN. Request for ITIN numbers are processed through Office for Homeland Security.

H1B visa holders can only receive travel reimbursement unless visa states that additional payment can be received from UCSC. Payment for services and fellowship/scholarship s provided in the US are subject to tax withholdings. **A purchase requisition is needed for all services.** If an individual is from a country of residence with a tax treaty they may apply for tax exemption on IRS Form 8233. If the **service was performed in the home country** of the person a SSN is also not necessary. Purchase requisition text must clearly state that all work was completed in native country. If the research was started in home country and person travels to UCSC to finalize research a SSN or ITIN is required.

If you have a visitor with a visa not listed above please contact us prior to making any reimbursement commitments. The above information contains only the most common items and does not replace the detailed information provided at http://financial.ucsc.edu/Pages/Tools_ForeignNationals.aspx#b-1