

INDEPENDENT CONTRACTOR/HONORARIUM PAYMENT FORM CHECKLIST (Fee for Service)

(Check off documents included with the payment request form. Attach checklist to packet.)

PAYEE NAME: _____

U.S. Citizen & Permanent Resident

- Independent Contractor/Honorarium Payment Form (Fee for Services)
- CV/BIO
- Program/Flyer/Letter of Invitation/Description of Service
- IRS 20 Factors of the Common Law Test (Not required when paying an honorarium.)
- Original receipts for expense reimbursement.
- Form W-9

B1, B2, & Visa Waivers WB, WT (Honoraria with/without Expenses)

- Independent Contractor/Honorarium Payment Form (Fee for Services)
- CV/BIO
- Program/Flyer/Letter of Invitation/Description of Service
- Original receipts for expense reimbursement. (Without receipts a 30% tax will be applied.)
- Copy of foreign Passport – ID page and expiration date
- Arrival/Departure Record: Copy of I-94 or passport page stamped by Department of Homeland Security (DHS) with the arrival & departure dates and visa status. To retrieve a copy of the I-94 form go to: www.cbp.gov/I94
- Form W-7 (Application for IRS Individual Taxpayer Identification Number) is required if no Social Security# or ITIN# is provided. Payment will be taxed 30% if there is no SS# or ITIN#. (Not required for expense reimbursements.)
See Human Resource Service Instructions for Form W-7, attached.
- Form W-8BEN
- Form 8233 if claiming tax treaty benefits. (Without SS# or ITIN#, this form cannot be submitted to IRS – 30% tax will be applied.)
- Declaration statement from visitor stating that he/she will not perform services for more than nine (9) days, and will not receive such payments from more than five (5) institutions in a six (6) month period. (9-5-6 Rule)
NOTE: For B-1/WB the 9-5-6 rule does not apply for expense only reimbursements.

F-1 Student Expense Only Reimbursement: – Use Procurement Travel Expense Voucher

F-1 Student With OPT or CPT (Honoraria with/without Expenses)

- Independent Contractor/Honorarium Payment Form (Fee for Services)
- CV/BIO
- Program/Flyer/Letter of Invitation/Description of Service
- Original receipts for expense reimbursement. (Without receipts a 30% tax will be applied.)
- Copy of foreign Passport – ID page and expiration date
- Arrival/Departure Record: Copy of I-94 or passport page stamped by Department of Homeland Security (DHS) with the arrival and departure dates and visa status. To retrieve a copy of the I-94 form go to: www.cbp.gov/I94
- Form W-8BEN
- Copy of Form I-20 – all pages

H-1B/O-1/TN (Expenses Only): - Use Procurement Travel Expense Voucher

J-1 (Honoraria with/without Expenses)

- Independent Contractor/Honorarium Payment Form (Fee for Services)
- CV/BIO
- Program/Flyer/Letter of Invitation/Description of Service
- Original receipts for expense reimbursement. (Without receipts a 30% tax will be applied.)
- Copy of foreign Passport – ID page and expiration date
- Arrival/Departure Record: Copy of I-94 or passport page stamped by Department of Homeland Security (DHS) with the arrival & departure dates and visa status. To retrieve a copy of the I-94 form go to: www.cbp.gov/I94
- Form W-7 (Application for IRS Individual Taxpayer Identification Number) is required if no Social Security# or ITIN# is provided. Payment will be taxed 30% if there is no SS# or ITIN#. (Not required for expense reimbursements.)
See Human Resource Service Instructions for Form W-7, attached.
- Form W-8BEN
- Form 8233 if claiming tax treaty benefits (Without SS# or ITIN#, this form cannot be submitted to IRS – 30% tax will be applied.)
- Copy of DS-2019 – all pages
- Letter from sponsoring agency, signed by the “Responsible or Alternate Responsible Officer” granting permission for specific activity and payment. (Not required for expense reimbursements.)