



Visitors in business or tourist status (B-1, B-2, W-B, W-T and Canadians with no visa) may be paid travel expense reimbursement if 1) the visitor is engaged in the activity being compensated for nine days or less, and 2) the visitor has not been paid or reimbursed by more than five other U.S. institutions or organizations during the past six months.

Honoraria and travel reimbursements may be made to B-2 and W-T visitors only under the above eligibility requirements. Honoraria may be paid to visitors in B-1 and W-B status only under the above eligibility requirements. Travel reimbursements can be made to any B-1 or W-B with original receipts for a reasonable period of time beyond 9 days.

**ALL SECTIONS OF THESE FORMS MUST BE COMPLETED, SIGNED
AND ATTACHED TO YOUR PAYMENT REQUEST OR THE REQUEST WILL BE DENIED**

◆ Supporting documents to be attached to NRA Payment Request for **Honoraria**:

1. Emory University's Compliance Statement for Payments to Visitors
2. W-8BEN – Certificate of Foreign Status for Individuals
3. Copy of I-94 departure record card and VISA entry stamp
4. Copy of Passport
5. Copy of flyer, if available or business purpose of payment

In addition if requesting Treaty benefits – (Note must have Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)):

1. Foreign National Information System (FNIS) – Nonresident Alien Questionnaire (NRA) The Immigration Status Data Form will be produced - Data Entry, View, Print, NRA signs
6. Form 8233 will be produced internally when the FNIS questionnaire has been reviewed and approved by the Administrator. Please contact nonresident.tax@emory.edu after submission of the FNIS questionnaire. The form will be emailed to the department for NRA signature.

If SSN or ITIN cannot be obtained at time of payment, the NRA will be taxed at maximum rate of 30%.

If the honorarium will be paid to an individual in a J1 visa type from another U.S. institution, a copy of the DS-2019 form along with a letter from the responsible officer issuing the DS-2019 **must be attached**.

◆ Supporting documents to be attached to NRA **Expense Reimbursement Request**:

1. Emory University's Compliance Statement for Payments to Visitors or Emory's Foreign National Visitor Information Form
2. W-8BEN – Certificate of Foreign Status for Individuals
3. Original Receipts (Can accept per diem up to \$50 per day – food, parking, taxi/limo)
4. Copy of I-94 departure record card
5. Provide detailed explanation for the business purpose of request (See Travel policies 2.102 and 2.104)
6. Do not need Social Security Number or Individual Taxpayer Identification Number (ITIN)

If the reimbursement is to an individual in a J1 visa type from another U.S. institution, a copy of the DS-2019 form along with a letter from the responsible officer issuing the DS-2019 **must be attached**.

◆ Supporting documents to be attached to Payment Request for **Foreign Source Payments (i.e. no travel to the U.S.) for both Individuals and Entities**:

1. Emory Foreign Source Statement signed and dated by foreign individual or entity representative
2. Need original receipts for all foreign source travel reimbursements.
3. W-8BEN – Certificate of Foreign Status for Individuals or W-8BEN-E for Entities

NOTE: Electronic signatures are NOT acceptable. A scanned or faxed copy of the signed forms can be submitted. If you have questions, please contact the tax department at nonresident.tax@emory.edu or 404-727-7889.