

INDEPENDENT CONTRACTOR/NON-EMPLOYEE PAYMENT DOCUMENT CHECK LIST

U.S. Citizen & Permanent Resident

- Non-Employee Payment Form (Independent Contractor Form)
- CV/BIO
- Program/flyer/letter of invitation/description of service
- IRS 20 Factors of the Common Law Test (**Independent Contractors only.**)
- Original receipts for expense reimbursement
- Form W-9 (Not required for expense reimbursements)

B1, B2, & Visa Waivers WB, WT (Honoraria & Expenses)

- Non-Employee Payment Form (Independent Contractor Form)
- 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. (If this information is not in the passport, complete the *Request for Alien Information Form*)
- 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 (Not required for expense reimbursements)
- 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

- Non-Employee Payment Form (Independent Contractor Form)
- 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. (If this information is not in the passport, complete the *Request for Alien Information Form*)
- Copy of Form I-20 – **all pages**

J-1 (Honoraria and/or Expenses)

- Non-Employee Payment Form (Independent Contractor Form)
- 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. (If this information is not in the passport, complete the *Request for Alien Information Form*)
- 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 (Not required for expense reimbursements)
- 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.)

H-1B/O-1/TN (Expenses Only)

- Non-Employee Payment Form (Independent Contractor Form)
- Original receipts for expense reimbursement (Without receipts a 30% tax will be applied.)
- Copy of foreign Passport – ID page and expiration date
- Copy of arrival/departure record from sponsoring employer: I-94 or passport page stamped by Department of Homeland Security (DHS) with the arrival & departure dates and visa status.
- Provide purpose of visit to Stony Brook