

Requirements for Foreign National Payments

Type of Payment	Visa Type	Letter of Invitation	Copy of Passport	Not Sponsored by Duke Need Permission Letter To Pay	State Country of Citizenship on AP Form	Copies of Visa Paperwork Needed	Attach DU Certificate of Foreign Status	Requires an IRS Taxpayer Identification Number (SSN or ITIN)	IRS Form to send to AP if Eligible for Tax Treaty	Tax Rate If Taxable
Reimbursement Of Substantiated Expense	A	No	Yes	No	Yes	I-94*		No		
	B1, WB	No	Yes	No	Yes	I-94		No		
	B2, WT	No	Yes	No	Yes	I-94 & Declaration Form		No		
	F-1	No	Yes	No	Yes	I-94 & I-20		No		
	H-1B	No	Yes	No	Yes	I-94		No		
	J-1	No	Yes	No	Yes	I-94 & DS2019		No		
	TN*	No	Yes	No	Yes	I-94		No		
Honoraria	A	Yes	Yes	No	Yes	I-94 & EAC	Yes	Yes*	N/A	N/A
	B1, WB	Yes	Yes	No	Yes	I-94 & Declaration Form	Yes	Yes	8233	36%
	B2, WT	Yes	Yes	No	Yes	I-94 & Declaration Form	Yes	Yes	8233	36%
	F-1*	Yes	Yes	Yes	Yes	I-94 & I-20	Yes	Yes	8233	36%
	J-1	Yes	Yes	Yes	Yes	I-94 & DS-2019*	Yes	Yes	8233	36%
Independent Personal Services	A	Yes	Yes	Yes	Yes	I-94 & EAC	Yes	Yes	N/A	N/A
	F-1	Yes	Yes	Yes	Yes	I-94 & I-20	Yes	Yes	8233	36%
	J-1	Yes	Yes	Yes	Yes	I-94 & DS-2019	Yes	Yes	8233	36%
Royalty*	NA*	NA*	NA*	NA*	Yes	NA*	No	Yes	W8BEN	36%

- The visa types listed are the most common visa types eligible to receive payments through the Accounts Payable system. Other visa types are eligible to receive payments. Check with appropriate designee for help.
- F-1** visa holders if a Duke **student** will be reimbursed through ETR or Payroll. Contact the International Office at 681-8472 if you have any questions pertaining to visa types and eligibility for payments.
- Individuals from **Canada** may not have an I-94 card. If not, they are a B-1/B-2 by default and must fill out Declaration Form.
- Form 8233** - Only check Box 10 if they are **here and are being paid for as a Professor, Researcher, or Student** - Must attach Additional Statement
- Green card, permanent resident card, and resident alien card** are all treated the same. As U.S. Citizens for tax purposes.
- Employment Authorization card (EAC)** - need to prove substantial presence (DUCFS). Category C31 is the same as F-1 and the nature of the activity must be directly related to the field of study on the I -20.
- TN** visa status not eligible for payment for Honoraria or Independent Personal Services, must be paid through ET&R or Payroll
- F-1 compensation** - nature of activity must be directly related to the field of study on the I-20.
- For **Royalty payments** to foreign nationals not living in the U.S., just the W,BEN is required. If the foreign national is living in the U.S., the Duke University Certificate of Foreign Status is always required. The W8BEN is also required, if not a U.S. resident for tax purposes. If they are a U.S. resident for tax purposes, they may be required to fill out a W-9 if they are not set up in SAP.
- DS-2019** - Individual has 30 days past ending date on form for travel. Reimbursements only for Duke sponsored J-1's (some exceptions).
- The **front and back** of the **I-94 card** is always needed. The back of the card is where any restrictions would be, such as, not eligible for extension or eligible only at a certain location. A change in the status or reinstatement of status could be on the back if it was made at a District Office (Charlotte).
See Last Page for Example Copy
- Payment can be made with the receipt** given when applying for SSN or ITIN. Make sure to put your department address as the mailing address so the number comes back to you. You can then forward to AP and to the individual.