

NRA Independent Contractor / Honorarium Documents Required


NRA Independent Contractor / Honorarium Payment Form	<i>Original</i> . Completed by <u>honorarium recipient</u> ("Payee Information" & "Substantial Presence Test" & Signature) and <u>department's payroll representative</u> ("Departmental Information").
I - 94	<i>Copy</i> of I-94 card with visa type or copy of passport page with I-94 departure date stamp.
Visa and/ or Passport	<i>Copy</i> . Must be valid (not expired) *** <u>J-1 visa holders</u> should also submit a copy of their <u>DS-2019</u> and a letter from the DSO on sponsor's letterhead authorizing activity at UMD. *** <u>F-1 visa holders</u> must have an <u>Employment Authorization Card</u> to receive an honorarium ***Individuals from visa waiver countries MUST submit a copy of their passport. *** <u>H-1 visa holders</u> can NOT receive an honorarium
Taxpayers ID#	<i>Copy</i> of Social Security (SSN) Card or of Individual's Taxpayers Identification Number (ITIN) card, if available.
Agreement Letter	<i>Copy</i> Must include name, address, SSN or ITIN, Amount of payment, date(s) of service.
Certification of Academic Activity	<i>ORIGINAL</i> . (<u>ONLY</u> needed for B-1, B-2, WB or WT visa holders.)
WB- BEN	<i>ORIGINAL</i> . Parts I and IV for all visa holders. Parts I, II, and IV if a tax treaty applies.
Form 8233	<i>ORIGINAL & completed by payee (Parts I, II & III) & department (Part IV)</i> . Submit only if a tax treaty applies (List of tax treaty countries is included.)
W7 Form	<i>ORIGINAL</i> . Submit if visa holder has no Taxpayers ID#. Will also need a <u>notarized</u> (US Notary) copy of passport with W7. Please see the W7 Instructions for complete information.
Affidavit of Compliance	<i>ORIGINAL</i> . Submit only if visa holders has no Taxpayers ID# and with completed W7 Form * notarized copy of passport, as stated above.

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B-1	Visitors for business. Does not authorize employment, but allows visitor to be paid honorariums and/or associated expense reimbursements.
B-2	Visitor who intends combine business and pleasure may be issued a B-1/B-2 visa. The visitor's status will be designated as either B-1 <u>or</u> B-2 on the Form I-94 at the time of arrival.
WB	Waiver for Business. (Visa Waiver program established by the Immigration Reform and Control Act of 1986)* Andorra, Austria, Australia, Belgium, Brunei, Czech Republic, Denmark, Estonia, Finland, France, Germany, Hungary, Iceland, Ireland, Italy, Japan, Latvia, Lichtenstein, Lithuania, Luxembourg, Malta, Monaco, the Netherlands, New Zealand, Norway, Portugal, Republic of Korea, San Marino, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, the United Kingdom.
WT	Waiver for Tourism (Visa Waiver program established by the Immigration Reform and Control Act of 1986.)

TAX EXEMPTION SECTION:

 Independent Contractor ~ page 1

 Artist/Athlete/Entertainer/Sportsman ~ page 2

INDEPENDENT CONTRACTOR - Countries Exempt from Federal Income Tax Withholding

The payees from countries listed below are exempt from Federal Income Tax withholding providing the payee complies with conditions listed. If a country is not listed, then any independent contractor, including artists or athletes or entertainers or sportsmen, who claim residence in that country will have 30% of the fee withheld for federal income taxes.

Countries with No Limits on the Amount of Compensation Paid

Australia, maximum stay 183 days, Art. 14; Bangladesh, maximum stay 182 days, Art. 15; Belgium, maximum stay 182 days, Art. 14(2) (a) (b); Canada, no maximum stay, Art. XIV; China-People's Republic, maximum stay 183 days, Art. 13; Cyprus, maximum stay 182 days, Art. 17; Czech Republic, maximum stay 183 days, Art. 14; Egypt, maximum stay 89 days, Art. 15; Finland, no maximum stay, Art. 14; France, maximum stay 182 days, Art. 14; Germany, claim on tax return, Art. 7; Hungary, maximum stay 183 days, Art. 13; India, maximum stay 89 days, Art. 15; Indonesia, maximum stay 119 days, Art. 15; Israel, maximum stay 182 days, Art. 16; Italy, maximum stay 183 days, Art. 14; Kazakhstan, maximum stay 183 days, Art. 14; Mexico, maximum stay 183 days, Art. 14; Netherlands, no maximum stay, Art. 15; New Zealand, maximum stay 183 days, Art. 14; Newly Independent States, maximum stay 183 days, Art. VI (2); Norway, maximum stay 182 days, Art. 13; Poland, maximum stay 182 days, Art. 15; Portugal, maximum stay 182 days, Art. 15; Romania, maximum stay 182 days, Art. 14; Russian Federation, maximum stay 183 days, Art. 13; Slovak, maximum stay 183 days, Art. 14; Spain, no maximum stay, Art. 15; Sweden, no maximum stays, Art. 14; United Kingdom, maximum stay 183 days, Art. 14.

Countries with a \$3,000 Limit on the Amount of Compensation Paid

Austria, maximum stay 183 days, Art. X; Denmark, maximum 90 stay days, Art. XI; Korea, maximum stay 182 days, Art. 18; Luxembourg, maximum stay 180 days, Art. XII; Trinidad & Tobago, maximum stay 183 days, Art. 17.

Countries with a \$5,000 Limit on the Amount of Compensation Paid

Barbados, maximum stay 89 days, Art. 14; Jamaica, maximum stay 89 days, Art. 14, Morocco, maximum stay 182 days, Art. 14.

Country with a \$7,500 Limit on the Amount of Compensation Paid

Tunisia, maximum stay 183 days, Art. 14.

Country with a \$10,000 Limit on the Amount of Compensation Paid

Greece, maximum stay 183 days, Art. X; Philippines, maximum stay 89 days, Art. 14
Switzerland, maximum stay 183 days, Art X.

Updated 07/01/2009.

INDEPENDENT CONTRACTORS Who Are Artists or Athletes or Entertainers or Sportsmen - Countries Exempt from Federal Income Tax Withholding

The payees from countries listed below are exempt from Federal Income Tax withholding providing the payee complies with conditions listed. If a country is not listed, then any independent contractor, including artists or athletes or entertainers or sportsmen, who claim residence in that country will have 30% of the fee withheld for federal income taxes

Countries with No Limits on the Amount of Compensation Paid

China, People's Republic, no maximum stay, Art. 16; Egypt, maximum stay 89 days, Art. 15; Finland, no maximum stay, Art. 14; Germany, no maximum stay, Art. 14; Iceland, maximum stay 182 days; Art. 18, India, maximum stay 89 days; Art. 15; Indonesia, maximum stay 119 days, Art. 15; Israel, maximum stay 182 days, Art. 16; Italy, maximum stay 183 days, Art. 14; Mexico, maximum stay 183 days, Art. 14; Netherlands, no maximum stay, Art. 15; New Zealand, maximum stay 183 days, Art. 14; Norway, maximum stay 182 days, Art. 13; Portugal, maximum stay 182 days, Art. 15; Romania, maximum stay 182 days, Art. 14; Russian Federation, maximum stay 182 days, Art. 13, Slovak Republic, maximum stay 183 days, Art. 14; Spain, no maximum stay, Art. 15; Sweden, no maximum stay, Art. 14.

Countries with a \$3,000 Limit on the Amount of Compensation Paid

Trinidad & Tobago, maximum stay 183 days, Art. 14.

Countries with a \$4,000 Limit on the Amount of Compensation Paid

Barbados, no maximum stay, Art. 17.

Countries with a \$5,000 Limit on the Amount of Compensation Paid

Jamaica, maximum stay 89 days, Art. 14; Morocco, maximum stay 182 days, Art. 14.

Countries with a \$7,500 Limit on the Amount of Compensation Paid

Tunisia, maximum stay 183 days, Art. 14.

Countries with a \$10,000 Limit on the Amount of Compensation Paid

Australia, maximum stay 183 days, Art. 17; France, maximum stay 182 days, Art.17; Philippines, maximum stay 89 days, Art. 15.

Countries with a \$15,000 Limit on the Amount of Compensation Paid

Bulgaria, no maximum stay, Art. 16; Canada, maximum 182 days, Art. XVI.

Countries with a \$20,000 Limit on the Amount of Compensation Paid

Czech Republic, maximum stay 183 days, Art. 18; Iceland, no maximum stay, Art. 16.

Updated 07/01/2009