***Royalty Payments to a Foreign National***

**Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Type of Payment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date of Payment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Pre-payment planning:**

* Finalize the payment details: type of payment; date; time; and amount.
* Determine if foreign national is eligible for a tax treaty exemption:
  + If eligible, ask if they have a U.S. taxpayer ID number - a SSN or ITIN (for individuals) or EIN (for entities). **Note**: tax treaty cannot be claimed without a valid U.S. taxpayer ID number.

**Foreign national completes the following and sends to the department:**

* If eligible to claim a tax treaty benefit, foreign national completes the appropriate Form W-8 and sends the original to the department:
  + W-8BEN, “Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding”
    - For foreign individuals and entities except for: governments, private foundations, or tax-exempt organizations

**Department completes the following:**

* Payment to Individual (P2I) in Ariba.
  + <https://finance.uw.edu/ps/how-to-pay/payments-to-individuals>

**Required Documentation in Docusign**

**Department submits the following in Docusign for AP review (do not submit sensitive documents in Ariba):**

* Attach the original form W8 received from the foreign payee.
* If making the payment by wire, fill out and attach wire transfer information form: <https://finance.uw.edu/ps/how-pay/wire-payments>

**Pay the foreign national (all selections will be available in Ariba):**

* Will pick up check from Mailing Services
* Wire funds (additional fee of $15-25 applies)
* Check should be mailed to directly foreign national’s address by Accounts Payable

**Important:** Incomplete documentation could result in delayed or rejected requests.