

## Payments to Foreign Person (non-entity)

Payment Type	Tax Rate	Documents required to collect from Payee
<b>Honoraria</b>	30%  DPEZ should be created for 70% of gross amount	Visa/Passport* Name & Picture Page
		U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport)
		<a href="http://taxation.unm.edu/resources/battest.pdf">Attestation form - completed and signed by payee</a> <a href="http://taxation.unm.edu/resources/battest.pdf">http://taxation.unm.edu/resources/battest.pdf</a>
		Signed valid W-8BEN on file with Vendor Maintenance
<b>Participant Fees</b>	30%  DPEZ should be created for 70% of gross amount	Visa/Passport* Name & Picture Page
		U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport)
		Signed valid W-8BEN on file with Vendor Maintenance
<b>Monetary Awards</b>	30%  DPEZ should be created for 70% of gross amount	Visa/Passport* Name & Picture Page
		U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport)
		Signed valid W-8BEN on file with Vendor Maintenance
<b>Travel Reimbursement</b>  <b>INCLUDING ZERO DOLLAR DPEZ (P-CARD Travel)</b>	If the payment meets the accountable plan guidelines, no tax withholding or reporting required.  If the payment does not meet a University business purpose, this is considered compensation, and is taxable at 30%	Visa/Passport* Name & Picture Page
		U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport)
		Signed valid W-8BEN on file with Vendor Maintenance

\* Passport only applies to citizens from visa waiver countries see list on UNM Taxation webpage

\*\*\* This list is intended as general guidance. Depending on specific facts & circumstances, Taxation staff may require additional documentation or information when necessary. \*\*\*

See guidelines for DPEZ payment types to ensure the payment is being submitted properly: <http://ua.unm.edu/dpez%20payment%20types.html>