

Summary of Requirements for Payments to a Nonresident Aliens

Source of Income	Rendered By Paid To	Visa Type	Income Type	Restrictions	Tax Rate	Forms Required
Professional Services	An Individual Visitor for business	B1 or VWB Visitors for Business.	Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN for tax treaty claim.	34.25%	Validated USCIS I-94 or Substitute. IRS W-8BEN and Form 8233 (treatyclaim). MSU B1/B2/VWB Certification. NRAPSC.
Professional Services	An Individual Visitor for pleasure or tourist	B2 or VWT Visitor for Tourism.	Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN for tax treaty claim.	34.25%	Validated USCIS I-94 or Substitute. IRS W-8BEN and Form 8233 (treatyclaim). MSU B1/B2/VWB Certification. NRAPSC.
Professional Services	An Individual Student Status	F1 Student	Contractual Fee and Honorarium	Heavily restricted by USCIS. Contact Accounting. May be subject to income tax withholding. Must provide US SSN or ITIN for tax treaty claim.	34.25%	Validated USCIS I-94. IRS W-8BEN and Form 8233 (treatyclaim). INS I-20, DSO statement, EAD card. NRAPSC.
Professional Services	An Individual Exchange visitor for teaching or research	J1 Exchange Visitor	Contractual Fee and Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN for tax treaty claim.	34.25%	Validated USCIS I-94. IRS W-8BEN and Form 8233 (treatyclaim). DS-2019, Responsible Officer statement. NRAPSC.
Professional Services	A foreign corporation, or fiduciary (NOT AN INDIVIDUAL)	None	Contractual Fee	Does not apply to personal services rendered by an individual for their account. Must provide US EIN or foreign TIN for tax treaty claim on W-8BEN-E; US EIN for W-8ECI.	34.25%	IRS W-8BEN-E or W-8ECI. NRAPSC.
Professional Services	A tax-exempt organization (NOT AN INDIVIDUAL)	None	Contractual Fee	Does not apply to personal services rendered by an individual for their account. Must provide US EIN or foreign TIN for tax treaty claim on W-8BEN-E; US EIN for W-8ECI.	None	IRS W-8BEN-E or W-8ECI. NRAPSC.
Professional Services	A tax-exempt organization (NOT AN INDIVIDUAL)	None	Contractual Fee	Does not apply to personal services rendered by an individual for their account. Must provide US EIN for tax exemption claim under section 501(c).	None	IRS W-8EXP. NRAPSC.

Summary of Requirements for Payments to a Nonresident Aliens

Source of Income	Rendered By Paid To	Visa Type	Income Type	Restrictions	Tax Rate	Forms Required
Services of an Artist, Athlete or Entertainer	An Individual	B1, VWB Visitors for Business	Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN for tax treaty claim.	34.25%	Validated USCIS I-94 or Substitute. IRS W-8BEN and Form 8233 (treatyclaim). MSU B1/B2 Certification. NRAPSC or performer contract approved by MSU Contract Agent.
Services of an Artist, Athlete or Entertainer	An Individual	P2 or P3	Contractual Fee	Subject to income tax withholding unless a Central Withholding Agreement (CWA) applies. Must provide US SSN or ITIN for tax treaty claim.	34.25%	Validated USCIS I-94. IRS W-8BEN. USCIS Form I797A. NRAPSC or performer contract approved by MSU Contract Agent.
Services of an Artist, Athlete or Entertainer	A foreign corporation, fiduciary	None	Contractual Fee and Honorarium	Does not apply to personal services rendered by an individual for their account. Must provide US EIN, or foreign TIN, for tax treaty claim. W-8ECI requires USEIN.	34.25%	IRS W-8ECI or W-8BEN-E. NRAPSC or performer contract approved by MSU Contract Agent.
Services of an Artist, Athlete or Entertainer	Rendered by an NRA Performer. Paid to a US Agent	None	Contractual Fee and Honorarium	Subject to income tax withholding unless a Central Withholding Agreement (CWA) applies.	34.25%	IRS W-8BEN for each performer. NRAPSC or performer contract approved by MSU Contract Agent.
Scholarships and Fellowships for Non-Degree Candidates	An Individual	F1, J1, M1, or Q	Scholarships and Fellowships	To support study, training or research at MSU. NOT A DEGREE CANDIDATE. Not compensation for work. Must provide US SSN or ITIN, or a foreign TIN, for tax treaty claim.	18.25%	Validated USCIS I-94. IRS W-8BEN.
Royalties	An individual, corporation or fiduciary	None	Royalties from copyrighted material	Sales or use within the USA. Must provide US tax ID number, or foreign TIN, for tax treaty claim.	34.25%	IRS W-8BEN (individual) or W-8BEN-E (entity)
Rents	An individual, corporation or fiduciary	None	Rents of real or personal property.	Rents of real or personal property in the USA. Must provide US tax ID number, or foreign TIN, for tax treaty claim. W-8ECI requires USEIN.	34.25%	IRS W-8BEN (individual) or W-8BEN-E (entity) or IRS W-8ECI if claiming income effectively connected with US trade or business.