

Making Payments to Foreign Persons & Entities

Procurement Services Training

Fall, 2014

Agenda

- Background Information on Transactions
- Governing Agencies and Regulations
- Four Questions
- Vendor Management & Accounts Payable Procedures
- Withholding & Reporting

Background on Foreign Transactions at Columbia

- Annually AP processes over \$100M in payments to foreign individuals and entities, distributed across 11,000 vouchers and 3,000 vendors/payees
- Payments include vendor invoices, royalties, sub awards, expense reimbursements, honoraria, prizes, scholarships/fellowships
- Payments through AP are in addition to payments and financial aid awards made via Payroll, and via SFS

Background on Foreign Transactions at Columbia

Transaction	AP	HRPC/ Payroll	SFS
Vendor Goods/Services Payments	X		
Royalties	X		
Sub Awards	X		
Prizes & Awards	X*		
Reimbursements	X		
Qualified Scholarships & Fellowship	X		X
Non Qualified Scholarships, Fellowships, Stipends	X	X	
Honoraria	X*		
Human Subject Payments	X		

*Prizes, Awards & Honoraria Are Now Processed By Accounts Payable Instead of the HRPC

Key Terms

- **Foreign Person** - A foreign person includes a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, a foreign estate, and any other person that is not a U.S. person. A foreign payee is subject to withholding.
- **Nonresident Alien** – A nonresident alien is an individual who is not a U.S. citizen or resident alien. A *resident* of a foreign country under the *residence article of an income tax treaty* is a nonresident alien individual for purposes of withholding.
- **Resident Alien** – A resident alien is an individual that is not a citizen or national of the United States and who meets either the “green card test” or the substantial presence test for the calendar year, and does not have special treaty status. Not subject to withholding but is subject to reporting via 1099. Must provide SSN.

Key Compliance Issues

- How do I determine if a person or entity qualifies as a foreign person?
- Tax form is a certification of what type of person the individual/entity is considered by the IRS
 - W-9 for U.S. person, Resident Aliens
 - W-8 for Foreign Person, Non Resident Aliens
 - Form 8233 for Certain Foreign Persons
- Key IRS compliance item is ensuring receipt of tax form prior to conducting business with individual or entity

Two Major Governing Agencies

Dept of Homeland Security/ U.S. Citizenship & Immigration Svc

- Enforces laws governing transactions with Non Resident Aliens (NRA)
 - Visa Compliance
 - Employment Authorization
- Customs & Border Protection (CBP) enforces border security, foreign travel activity
 - Length of Stay Authorization

Dept of Treasury/ Internal Revenue Service

- Enforces tax laws and procedures
 - Withholding of Tax on Non Resident Aliens (NRAs) and Foreign Entities
 - U.S. Tax Treaties
 - Tax Forms & Tax IDs
 - Tax Reporting

Dept of Treasury/Office of Foreign Assets Control (OFAC)

- Enforces sanctions

Key Compliance Issues

- The IRS deems Columbia University a withholding agent. Columbia University is liable for any tax required to be withheld. If the University fails to withhold, then the University is liable for tax, as well as interest and any applicable penalties.
- Columbia University is required to be in compliance with Dept. of Homeland Security/ U.S. Citizenship & Immigration Service regulations. Violations carry significant penalties.
- Columbia University is prohibited from engaging in transactions with Specially Designated Nationals (SDNs) wherever they are located. “Restricted Party Screening” is used to comply with U.S. sanctions regulations. Violations carry significant penalties.

Four Questions

- Is It Allowable to Conduct Business With the Foreign Person?
 - Compliance with Dept of Treasury/OFAC
 - **Restricted Party Screening**
- What's the Status of the Foreign Person and What Activities Are Authorized With That Status?
 - Compliance with Dept of Homeland Security (DHS)
 - **Most Commonly Determined by Visa Type/Status**
- Is the Payment to the Foreign Person Subject to Withholding?
 - Compliance with Dept of Treasury/IRS
 - **Source Determination**
- If the Payment is Subject to Withholding, Is the Foreign Person Eligible to Claim Any Exemption?
 - Compliance with Dept of Treasury/IRS
 - **Tax Treaty & Tax ID**

Allowable to Conduct Business with Foreign Person?

Sanctions – An Overview

- U.S. Treasury Department – Office of Foreign Assets Control (OFAC) administers regulations
- Sanctions maintained against certain countries, industries, entities and individuals
- Restrictions vary among countries
 - Comprehensive restrictions
 - CUBA, IRAN, NORTH KOREA, SYRIA, SUDAN
 - Broad prohibitions on transactions involving these countries
 - Limited restrictions
 - Balkans, Belarus, Burma (Myanmar), Central African Republic, Cote d'Ivoire, DR Congo, Iraq, Lebanon, Liberia, Libya, Somalia, South Sudan, Ukraine, Yemen, Zimbabwe
 - Counter Narcotics Trafficking, Counter Terrorism, Magnitsky Act, Non-Proliferation, Rough Diamond Trade, Transnational Criminal Organizations

Sanctions – SDNs

- OFAC – Specially Designated Nationals and Blocked Parties List (SDN List)
 - >6000 entities and individuals listed
 - U.S. persons prohibited from engaging in any transactions or dealings with SDNs or entities owned/controlled by SDNs
- Updated frequently and includes foreign and U.S. individuals and entities
- “Restricted Party Screening” – key to compliance
 - *Visual Compliance* – online screening software
 - Screens names against SDN List and other U.S. Government “restricted party” lists

Sanctions – Prohibited Transactions

- Prohibited transactions include –
 - Making or receiving payments to or from SDNs
 - Entering into contracts, agreements or research collaborations with SDNs
 - Providing or receiving services to or from SDNs
 - OFAC interprets “services” **broadly**
- OFAC license—authorization from OFAC to engage in a transaction that otherwise would be prohibited-- must be obtained **prior** to engaging in transaction with an SDN

Status & Authorization of Foreign Person?

What Is Status & Authorization?

Documents Associated with Status & Authorization

- **Passport** - Issuing country's permission for individual to travel
- **Visa** - Nonimmigrant Classification while within the U.S. as determined by the DHS
 - temporarily authorizes you to be in the U.S.
 - determines eligibility for payments or reimbursements
- **I-94 (or ESTA Receipt #)** – Notes length of authorized stay in U.S.

What Is Status & Authorization?

- There are many different types or classifications of visas. Each classification of visa is determined by the purpose of entry. For Universities, the most common classifications of visa are:
 - Visitors: Temporary visitors for business (B1 Visa)
 - Academic Students (F1 Visa)
 - Temporary Workers: Specialty Occupations (H1B Visa)
 - Exchange Visitors (J1 Visa)

What Is Status & Authorization?

The Visa Waiver Program (VWP) allows citizens of participating countries to travel to the United States without a visa for stays of 90 days or less, when they meet the following requirements:

- Travel Purpose Must Be Permitted on a Visitor (B) Visa
- Cannot Receive any salary, income;
- Only reimbursements and honorarium (under certain circumstances) allowed
- Unallowable purposes: student, employment, permanent residence

What Is Status & Authorization?

Citizen or National of a VWP Designated Country *

You must be a citizen or national of VWP-participant country*. The following 38 countries* are Visa Waiver Program participants:

A	H	P
 Andorra	 Hungary	 Portugal
 Australia		
 Austria	I	S
	 Iceland	 San Marino
B	 Ireland	 Singapore
 Belgium	 Italy	 Slovakia
 Brunei		 Slovenia
	J	 South Korea
C	 Japan	 Spain
 Chile		 Sweden
 Czech Republic	L	 Switzerland
	 Latvia	T
D	 Liechtenstein	 Taiwan
 Denmark	 Lithuania	
	 Luxembourg	U
E		 United Kingdom
 Estonia	M	
	 Malta	
F	 Monaco	
 Finland		
 France	N	
	 Netherlands	
G	 New Zealand	
 Germany	 Norway	
 Greece		

What Is Status & Authorization?

- A visa is generally not required for citizens of Canada and Bermuda. A valid unexpired passport is generally required
- A visa or passport are generally not required of a Mexican national. A border crossing card, or similar stamp in a passport, is generally required.

What Is Status & Authorization?

International Students and Scholars Office (ISSO) maintains a chart on their website that details what payment authorizations are allowed by visa type:

- Honorarium
- Salary
- Expense Reimbursement
- Per Diem

<http://www.columbia.edu/cu/isso/faculty/paymentchart.html>

IMMIGRATION STATUS	HONORARIUM	SALARY	EXPENSE REIMBURSEMENT
H-1A Columbia is petitioner	NO	YES	YES
H-1A Columbia is not petitioner	NO	NO	NO
H-1B Columbia is petitioner	NO	YES	YES
H-1B Columbia is not petitioner	NO	NO	YES

What Is Status & Authorization?

- **The Honorarium Rule** allows for foreign individuals within an academic environment under visa types B-1, B-2, W-T (Visa Waiver Tourist Program), W-B (Visa Waiver Business Program), Visa Exempt Canadians or Mexicans with Border Crossing Cards to:
 - Perform academic services such as lectures
 - For periods up to 9 days at a time
 - For no more than 5 institutions per 6 month period

Not available to visa types such as H-1b, A, G, O, P

- Honorarium Rule does not apply to other entities other than higher education or nonprofit or government research institutions.
- Not applicable to services that are not usual academic services.
- Honorarium is a “thank you” payment, usually to an outside party. It is **NOT** a payment for an invoice, to an agent, to a student.
- Honorarium payments are still subject to withholding, and from IRS tax perspective considered a payment for service

What Is Status & Authorization?

- Form I-94 is the DHS Arrival/Departure Record issued to aliens who are admitted to the U.S
- This visitor must exit the U.S. on or before the designated departure date
- Transactions should occur during the authorized length of stay
- I-94 Form is being phased out for air/sea arrivals and replaced by an electronic travel record
- Paper I-94 form with stamp remains for land arrivals
- Members of Visa Waiver Program utilize Electronic System for Travel Authorization (ESTA) in place of I-94

What Is Status & Authorization?

Old I-94 Form

028307557-06
U.S. IMMIGRATION
AND CUSTOMS
DEC 14 1996
ADMITTED
DATE
D/S
X.J.E.
RONGYUAN
CHINA
0810768

New I-94 Form

Most Recent I-94

Admission (I-94) Record Number: 04433737030

Most Recent Date of Entry: 2013 August 18

Class of Admission: J1

Admit Until Date: D/S

Details provided on the I-94 Information form:

Last/Surname:

First (Given) Name:

Birth Date:

Passport Number: G07612840

Country of Issuance: Mexico

What Is Status & Authorization?

Screen shot from ESTA Application Process with Application Number



Sample Confirmation page for Approved ESTA Application

ESTA Application: [REDACTED]-05-2009 13:57 EST **THIS IS A SAMPLE**

Authorization Approved

Your travel authorization has been approved and you are authorized to travel to the United States under the Visa Waiver Program. This does not guarantee admission to the United States; a Customs and Border Protection (CBP) officer at a port of entry will have the final determination.

Application Number
R0: [REDACTED]W7HK [REDACTED] X

Expiration Date
[REDACTED]/05/2010

Is Payment Subject to Withholding?

Is Payment Subject to Withholding?

- Almost all payments to foreign persons are potentially subject to withholding.
 - The only categorical exceptions
 - Qualified scholarships, i.e. directly tied to instruction and achieving a degree (tuition, books and course materials, lab fees)
 - Expense Reimbursements
 - Payments for Goods Manufactured outside the U.S.
- Payment types that are subject to withholding:
 - Payments for services
 - Royalties, licenses
 - Prizes, awards
 - Non-qualified scholarship, fellowship, stipends
 - Rent

Is Payment Subject to Withholding?

- A determination whether a payment is subject to withholding, depends on whether it is U.S. Sourced
- If a payment is determined to be U.S. Sourced, then it is subject to withholding

Payment Type	U.S. Source Determination
Services	Were services performed in U.S.?
Prizes, Awards	Is payer of prize, award located in U.S.?
Scholarship, Fellowship, Stipend	Is payer of non-qualified scholarship, fellowship, stipend located in U.S.?
Royalties, license (software & other), reprint permission	Is all or part of the permission granted by the royalty, license exercised in the U.S.?
Rent	Is the property of the rental payment located in U.S.?

Is Payment Subject to Withholding?

- Most payments subject to withholding have a withholding rate of **30%**
- Withholding rate for non-qualified scholarship, non-qualified fellowship, stipend payments is **13% - 15%**
- AP must withhold at time of payment and submit withheld amount to IRS

Is Payment Subject to Withholding?

- Once AP has withheld tax on a payment and submitted the withheld amount to IRS, foreign person must follow up directly with IRS if subsequently wants to claim exemption eligibility and be reimbursed for all or part of withheld tax

Example: A foreign person is a resident of a country with a tax treaty with U.S. but does not have an ITIN. AP withholds 30% and submits to IRS. Foreign person subsequently applies for and obtains an ITIN.

Foreign person would need to apply directly to IRS, by the timely filing of a tax return, to obtain repayment of withheld amount.

Can Withholding Exemption Be Claimed?

Can Withholding Exemption Be Claimed?

- For a foreign person/entity to successfully claim an exemption from all or part of the withholding, must:
 - Claim an existing tax treaty with U.S. **AND**
 - Provide an acceptable Tax ID
- Tax treaty is claimed via Form W8-BEN or 8233
- Certain other statuses may allow for exemption

Can Withholding Exemption Be Claimed?

- Only Certain Countries Have a Tax Treaty with U.S.
 - Under tax treaties, residents (not necessarily citizens) of foreign countries are exempt from US income tax or taxed at a reduced rate on certain types of income received from a US source.
 - For certain payments (mostly managed by Payroll) if a foreign person has spent over a certain number of days in U.S. (Substantial Presence Test) they are not able to claim tax treaty
- Acceptable Tax ID Numbers Are Issued By IRS & SSA
 - Social Security Number (SSN)
 - Employer Identification Number (EIN)
 - Individual Taxpayer Identification Number (ITIN)
- Unacceptable Numbers for Claiming a Tax Treaty
 - Passport Number
 - Visa Number
 - Foreign Tax ID Number

Can Withholding Exemption Be Claimed?

Tax Form	Used By
W8-BEN	Foreign Entities Claiming Tax Treaty Exemption. Foreign Individuals Claiming Tax Treaty Exemption for Payments Other Than Services (e.g. prizes, awards)
8233	Foreign Individuals Claiming Tax Treaty Exemption for Payments for Services
W8-EXP	Foreign government, international organizations, foreign tax-exempt organizations. Generally not subject to withholding
W8-ECI	Foreign entities with income effectively connected to activities within the United States. Generally not subject to withholding.
W8-IMY	Foreign intermediaries, flow-through entities. Generally subject to withholding

Can Withholding Exemption Be Claimed?

In 2010, Congress passed the Foreign Account Tax Compliance Act, FATCA. The intent behind FATCA is to keep US persons from hiding income and assets overseas.

The main implication for non-financial institutions is the establishment of new W8 Forms (and W9 Forms), which have recently been issued by the IRS

- Separate Forms for Individuals (W8-BEN) and Entities (W8-BEN-E)
- W8-BEN-E is a much longer form with additional information required primarily for financial institutions
- W8-BEN for Individuals now requests date of birth

Columbia will starting requiring use of new forms effective **January 1, 2015**

Can Withholding Exemption Be Claimed?

Form 8233—the form used by foreign individuals providing a service who are claiming a tax exemption— has additional procedural requirements that do not apply to the W8-BEN. These procedural requirements follow specific deadlines:

- The foreign individual should submit a completed Form 8233 at the completion of their service
- Procurement Services, as withholding agent, is required to sign and submit the completed Form 8233 to the IRS within 5 business days of receipt
- Once received, the IRS has up to 10 days to review and provide approval of tax treaty claim
 - If there is no approval from the IRS after 10 day, CU will withhold 30%
 - If a Form 8233 is not submitted to Procurement Services within 5 days of completion of services, the tax treaty cannot be claimed; CU will withhold 30%
- Remember, a tax treaty can only be claimed if the foreign person has an acceptable U.S. Tax ID #

Can Withholding Exemption Be Claimed?

Form **W-8BEN**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

**Certificate of Foreign Status of Beneficial Owner
for United States Tax Withholding**

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner

2 Country of incorporation or organization

3 Type of beneficial owner:

<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> International organization
<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation		

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions)

SSN or ITIN EIN

7 Foreign tax identifying number, if any (optional)

Not valid US Tax ID

8 Reference number(s) (see instructions)

Not valid US Tax ID

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.

Can Withholding Exemption Be Claimed?

Form **8233**
 (Rev. March 2009)
 Department of the Treasury
 Internal Revenue Service

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

▶ See separate instructions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner

2 U.S. taxpayer identifying number

3 Foreign tax identifying number, if any (optional)
 Not valid US Tax ID

4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.

City or town, state, and ZIP code

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type

7a Country issuing passport

7b Passport number
 Not valid US Tax ID

8 Date of entry into the United States

9a Current nonimmigrant status

9b Date your current nonimmigrant status expires

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box
 Caution: See the **line 10 instructions** for the required additional statement you must attach.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62292K Form **8233** (Rev. 3-2009)

Form 8233 (Rev. 3-2009) Page 2

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount

11 Compensation for independent (and certain dependent) personal services:

a Description of personal services you are providing

b Total compensation you expect to be paid for these services in this calendar or tax year \$

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:

a Tax treaty **and treaty article** on which you are basing exemption from withholding

b Total compensation listed on line 11b above that is exempt from tax under this treaty \$

c Country of permanent residence

VM & AP Procedures

VM Process for Payments to Foreign Persons & Entities

- Vendor validated against OFAC databases and D&B database
- Confirm Nature of Payment corresponds to Description of Transaction
- Determine if transaction is for Services so profile will be coded for 1042 reporting if needed. Determine if services, like maintenance, tied to Goods purchase
- Review tax forms for completeness, correctness, compliance (next slide)
- Set up approved foreign vendor profile in ARC as Outside Party or Supplier, open for ordering, and 1042 reporting when applicable.
- Vendor modification required after new vendor profile is approved for wire transfer “location”

VM Process for Payments to Foreign Persons & Entities

Persons

- Determine country of citizenship and possible foreign status
- If service related, confirm if Payee performed service in US
- If performed in US, confirm visa type
- Checks Nature of Payment to Visa Type, and ISSO Visa Payment Chart.
- If tax treaty benefit claimed, checking for valid Tax Form & ID
- Confirm correct tax form is received, correct, signed, dated, and legible
- Compare to existing tax form if present

Entities

- Confirm country of incorporation is not US based.
- Confirm receipt of tax form
- Confirm tax form is correct based upon entity formation, signed, dated, and legible
- If tax treaty benefit claimed, check for valid ITIN, EIN
- Compare to existing tax form if present

AP Process for Payments to Foreign Persons & Entities

- Reviews all foreign vouchers, including PO vouchers
- Check if payment is for Goods or Services
 - If Goods, process payment – no reporting or withholding
 - If Services/Honoraria/Award, etc., determine if U.S. Sourced
 - If not U.S. Sourced, process payment – no reporting or withholding
 - If U.S. Sourced, determine reporting and/or withholding requirements
 - Check Voucher to Visa type
 - Checks if payment subject to withholding
 - » If no, process payment
 - » If yes, checks tax forms & other items to see if eligible for exemption
 - If yes, process payment with no or reduced withholding
 - If no, process payment with full withholding
- Submits withholding amounts to IRS

Tax Reporting & Filing

Tax Reporting & Filing

- Eligible Foreign Persons Will Receive a Form 1042-S from Columbia University
 - Any Payment Subject to Withholding
 - For Any Exemptions or Reduced Withholding, University Must Provide Tax ID Number and Cite Tax Treaty Claimed
 - Form Shows Amount Paid to Foreign Person, Amount Withheld & Paid to IRS
- Withholding Done At Time of Payment. Withholding Amounts Sent to IRS Throughout the Year
- Form 8233 Submitted to IRS by Accounts Payable Once Received
- Form 1042-S Sent to Recipients on March 15
- Information Typically Filed with IRS on April 15

Tax Reporting & Filing

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding			2014		OMB No. 1545-0096		
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> AMENDED <input type="checkbox"/> PRO-RATA BASIS REPORTING			Copy B for Recipient				
1 Income code		2 Gross income		3 Chap. 3: <input type="checkbox"/>		4 Chap. 4: <input type="checkbox"/>		5 Withholding allowance	
				3a Exemption code		4a Exemption code		6 Net income	
				3b Tax rate		4b Tax rate		7 Federal tax withheld	
8 Tax withheld by other agents		9 Tax assumed by withholding agent						Check if tax not deposited under escrow procedure <input type="checkbox"/>	
10 Total withholding credit		11 Amount repaid to recipient							
12a Withholding agent's EIN		12b Ch. 3 status code		12c Ch. 4 status code		14e Primary Withholding Agent's Name (if applicable)			
13a Withholding agent's name		14f Primary Withholding Agent's EIN							
13b Withholding agent's Global Intermediary Identification Number (GIIN)		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code		15c Ch. 4 status code			
13c Country code		13d Foreign taxpayer identification number, if any		16a Intermediary or flow-through entity's name					
13e Address (number and street)				16b Intermediary or flow-through entity's GIIN					
13f City or town, state or province, country, ZIP or foreign postal code				16c Country code		16d Foreign tax identification number, if any			
13g Recipient's U.S. TIN, if any				16e Address (number and street)					
13h Ch. 3 status code		13i Ch. 4 status code		16f City or town, state or province, country, ZIP or foreign postal code					
14a Recipient's name		14b Recipient's country code		17 Recipient's GIIN		18 Recipient's foreign tax identification number, if any			
14c Address (number and street)				19 Recipient's account number		20 Recipient's date of birth			
14d City or town, state or province, country, ZIP or foreign postal code				21 Payer's name		22 Payer's TIN		23 Payer's GIIN	
				24 State income tax withheld		25 Payer's state tax no.		26 Name of state	

Summary

- Foreign Payments Governed by DHS & IRS
- Four Questions
 - Is it Allowable to Conduct Business with the Foreign Person?
 - What Is the Status of the Foreign Person and What Activities Are Authorized With That Status?
 - Is the Payment to the Foreign Person Subject to Withholding?
 - If the Payment is Subject to Withholding, Is the Foreign Person Eligible to Claim Any Exemption?
- Per IRS Regulations, CU Requires One of the Following Tax Forms for Certification & Any Tax Treaty Claim:
 - Entities Use W8-BEN
 - Individuals Claiming Tax Treaty for Service Payments Use Form 8233
 - Individuals Claiming Tax Treaty for Other Payment (or Not Claiming) Use W8-BEN
- To Claim Tax Treaty Need Acceptable Tax ID #

Resources

- **Service Now:** AP Tax Inquiry Assignment Group
<http://finance.columbia.edu/content/finance-service-center>
- **AP:** Rich Mead (rm2161), Executive Director
Melinda Sledge (ms4530), Director
- **Vendor Management:** Sean Johnson (dj223), Director
Pat Mapp (pm3), Assistant Director
- **Export Control:** Michelle Avallone (mla25),
Export Control Officer