

Reimbursement/Honorarium for International Visitors to MSU

Now that the 2007 tax year has begun, here is a reminder about the required procedure for reimbursing international visitors being compensated in any way by MSU:

(1) Contact Darcy Tickner in HR/Personnel and Payroll (994-7926 or fnisadmin@montana.edu) as soon as you are aware that your department will be inviting an international visitor to the U.S.

(2) Darcy will send you a Non-US Citizen Information Form that will need to be completed by the visitor (see attachment). Please let her know what type of compensation you intend to pay the visitor (e.g., travel or honorarium). She will process the information to determine if the visitor is eligible for a tax treaty benefit, whether the payment must be taxed, etc.

(3) Darcy will send the contact person at the department a W-8BEN form to be signed by the visitor.

(4) Send the completed BPA and signed W-8BEN form to Darcy for approval. She will generate a GID for the visitor so they can be paid and ensure that the proper tax rate, if applicable, is applied to the payment. Once approved the BPA will be routed to Lynne Hendrickson at University Business Services.

Darcy Tickner

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