

Paying a Foreign Entity for Services Provided in the United States

Name of Foreign Entity: _____

Type of Payment: _____

Date of Payment: _____

Pre-payment planning:

- Finalize the payment details: type of payment; date; time; and amount.
- Determine if foreign entity is eligible for a tax treaty exemption. Visit [IRS Publication 515](#) for available treaties.

Note: tax treaty cannot be claimed without a valid U.S. taxpayer ID number.

Foreign entity completes the following and sends to the department:

- If eligible to claim a tax treaty benefit, foreign entity 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
 - W-8EXP, “Certificate of Foreign Government or Foreign Organization for United States Tax Withholding”
 - For foreign governments, private foundations, and tax-exempt organizations

Department completes the following and sends to AP:

- Direct Check request form **OR** enters purchase order and provides invoice.
- Attach the **original** form W8 received from the foreign payee, if they are eligible to receive a tax treaty benefit. If not eligible for tax treaty benefit, 30% will be withheld from the payment.

Pay the foreign national:

- Will pick up check from Mailing Services **OR**
- Wire funds (additional fee of \$18.00 applies) **OR**
- Mail directly to foreign national’s address