

### Summary of Requirements for Payments to Nonresident Aliens

Source of Income	Rendered By Paid To	Visa Type	Income Type	Restrictions	Tax W/H Rate	Forms Required
Personal Services	An individual Visitor for business	B1, WB1 or WB Visitor for Business	Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN.	34.35%	Validated USCIS I-94. IRS 8233 or W-8BEN. MSU B1/B2 Certification. NRAPSC & NRAICSDD.
			Travel reimbursement	Documentation is required.	None	
Personal Services	An individual Visitor for pleasure or tourist	B2, WB2 or WT Visitor for Tourism	Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN.	34.35%	Validated USCIS I-94. IRS 8233 or W-8BEN. MSU B1/B2 Certification. NRAPSC & NRAICSDD.
			Travel reimbursement	Documentation is required	None	
Personal Services	An individual Student status	F1  Student	Contractual Fee and Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN.	34.35%	Validated USCIS I-94. INS I-20. IRS 8233 or W-8BEN. NRAPSC & NRAICSDD.
			Travel reimbursement	Documentation is required.	None	
Personal 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.	34.35%	Validated USCIS I-94. DS 2019. IRS 8233 or W-8BEN. NRAPSC & NRAICSDD.
			Travel reimbursement	Documentation required	None	
Personal Services	A partnership, corporation, or fiduciary  (NOT AN INDIVIDUAL)	None	Contractual Fee and Honorarium	<b>Does not apply to personal services rendered by an individual for their account.</b>  Must provide US EIN.	None	IRS W-8ECI or W-8BEN. NRAPSC & NRAICSDD.
Personal Services	A tax-exempt organization  (NOT AN INDIVIDUAL)	None	Contractual Fee and Honorarium	<b>Does not apply to personal services rendered by an individual for their account.</b>  Must provide US EIN.	None	IRS W-8EXP. NRAPSC & NRAICSDD.
Services of An Artist, Athlete or Entertainer	An individual	B1, WB1 or WB Visitor for Business	Contractual Fee and Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN.	34.35%	Validated USCIS I-94. IRS 8233 or W-8BEN. MSU B1/B2 Certification. NRAPSC or performer contract approved by MSU contract agent.
			Travel reimbursement	Documentation required.	None	

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<b>Source of Income</b>	<b>Rendered By Paid To</b>	<b>Visa Type</b>	<b>Income Type</b>	<b>Restrictions</b>	<b>Tax W/H Rate</b>	<b>Forms Required</b>
Services of An Artist, Athlete or Entertainer	An individual	P2 or P3	Contractual Fee and Honorarium	Limited by USCIS. May be subject to income tax withholding. Must provide US SSN or ITIN.	34.35%	Validated USCIS I-94. IRS 8233 or W-8BEN. USCIS Form I-797A (EAD is not required). NRAPSC or performer contract approved by MSU contract agent
			Travel reimbursement	Documentation required.	None	
Services of An Artist, Athlete or Entertainer	A FOREIGN partnership, corporation, fiduciary,	None	Contractual Fee and Honorarium	<b>Does not apply to personal services rendered by an individual for their account.</b>  Must provide US EIN.	34.35%	IRS W-8ECI or W-8BEN NRAPSC or performer contract approved by MSU contract agent.
	A FOREIGN tax-exempt organization					IRS W-8EXP. NRAPSC or performer contract approved by MSU contract agent.
Services of An Artist, Athlete or Entertainer	Rendered by a NRA performer.  Paid to a U.S. agent	None	Contractual Fee and Honorarium	ALWAYS subject to income tax withholding.	4	IRS W-8BEN. 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.	18.35%	Validated USCIS I-94. IRS W-8BEN.
Royalties	An individual, partnership, corporation or fiduciary	None	Royalties from sales or use of copyrighted material, or patented processes	Sales or use within the U.S.A.	34.35%	IRS W-8BEN.
Rents	An individual, partnership, corporation or fiduciary		Rents of real or personal property	Rents of real or personal property in the U.S.A.	3	IRS W-8BEN or IRS W-8ECI if claiming income effectively connected with U.S. trade or business.