

Making Payments to Foreign Persons & Entities

Procurement Services Training

October 2018

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.
- **FATCA**- Foreign Account Tax Compliance Act – Requires U.S. persons to report their ownership in foreign financial institutions and/or U.S. persons holding a substantial ownership interest in foreign entities.

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	M	 United Kingdom
 Estonia	 Malta	
	 Monaco	
F	N	
 Finland	 Netherlands	
 France	 New Zealand	
	 Norway	
G		
 Germany		
 Greece		

What Is Status & Authorization?

- A visa is generally not required for citizens of Canada and Bermuda. However, exceptions apply:
 - Travel purpose-student. Generally F-1/ J-1 Visa required.
 - Traveler is a participant in the Global Entry Program- and or possesses a NEXUS photo ID card.
 - Traveler is a participant in the Visa Waiver Program- WB/WT visa stamp in passport or ESTA.

What Is Status & Authorization?

- A visa or passport are generally not required of a Mexican national. However, exceptions apply:
 - Traveler purpose-student. Generally F-1/J-1 Visa.
 - Traveler is a participant in the Visa Waiver Program-WB/WT visa stamp in passport, border crossing card or ESTA.

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://finance.columbia.edu/content/visa-payment-salary-eligibility-chart>

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 Honorary 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

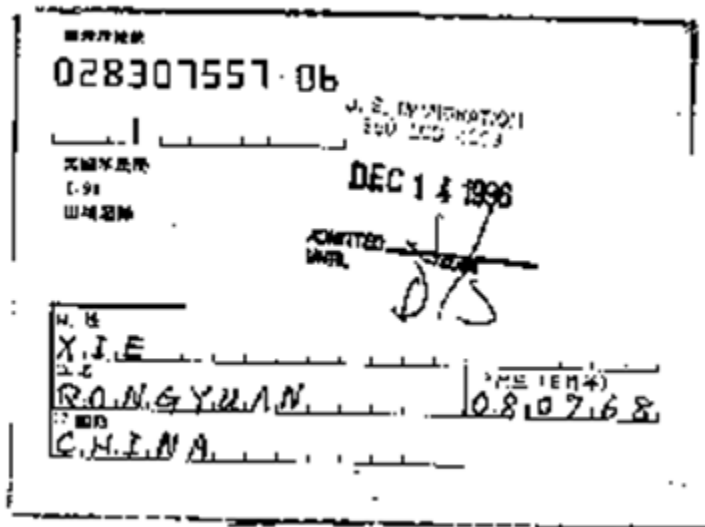
- Honorary Rule does not apply to other entities other than higher education or nonprofit or government research institutions.
- Not applicable to services that are not usual academic services.
- Honorary is a “thank you” payment, usually to an outside party. It is **NOT** a payment for an invoice, to an agent, to a student.
- Honorary 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



The image shows an old I-94 form with the following details:

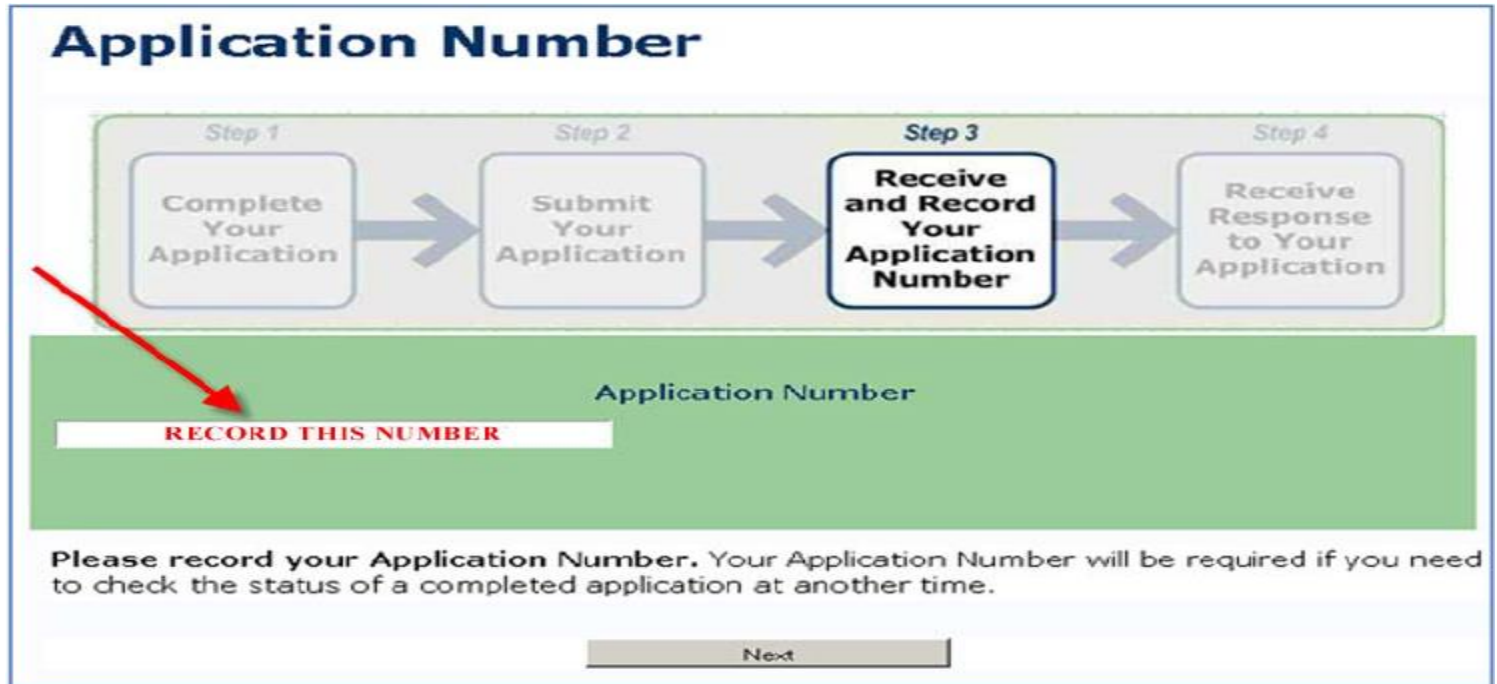
- Number: 028307557-06
- U.S. IMMIGRATION AND CUSTOMS SERVICE
- DATE OF ENTRY: DEC 14 1996
- ADMITTED UNTIL DATE: D/S
- Name: X.I.E. RONGYUAN
- Birth Date: 08.07.68
- Country of Issuance: C.H.I.N.A.

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

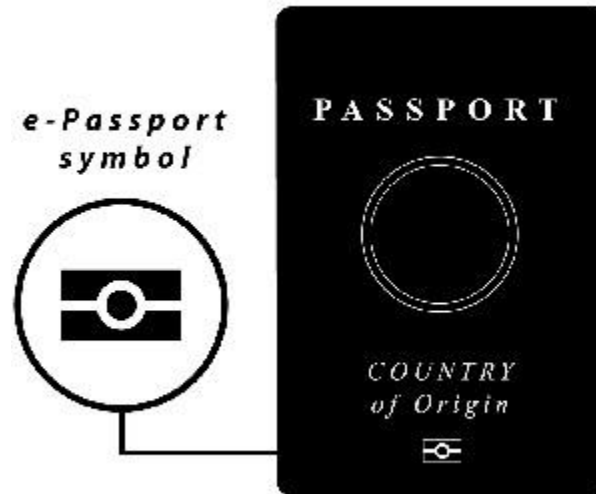
Your travel authorization has been approved and you are authorized to travel to the United States under the Visa Waiver Program. This does not guarantee admission to the United States; a Customs and Border Protection (CBP) officer at a port of entry will have the final determination.

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

Expiration Date
[REDACTED]/05/2010

What Is Status & Authorization? Update

Effective
April 1
2016 new
VWP
traveling
under
ESTA must
have an e-
passport



What Changed:

- E-Passport: has an electronic chip that holds the traveler's biographic information.
- Travelers entering U.S. with passports issued on or after October 26 2006 and are traveling under the Visa Waiver Program (VWP) are required to have an E-Passport.
- <https://www.cbp.gov/travel/international-visitors/esta>

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 – U.S. Tax ID or Foreign Tax ID (FATCA)- W-8 only. For Form 8233 U.S. Tax ID required.
- Tax treaty is claimed via Form W8-BEN, W8-BENE, W8-IMY 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)*
 - FATCA – Foreign Tax ID # on W-8 tax forms only.
- Unacceptable Numbers for Claiming a Tax Treaty
 - Passport Number
 - Visa Number
 - Foreign Tax ID Number on Form 8233

International Tax ID Number (ITIN) Update

- January 2017 IRS Update:
 - ITIN that is not used on a federal tax return for three consecutive tax years will expire on December 31 of the third consecutive tax year of nonuse.
- What Does this mean to the Individual claiming tax treaty benefits
 - If the Individual has not filed a tax return within three years, the individual must contact the IRS to determine whether or not renewal or reapply circumstance applies.
 - The individual cannot claim tax treaty benefits.

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 required use of new forms effective **January 1, 2015**

Can Withholding Exemption Be Claimed?

Tax Form	Used By
W8-BEN	Foreign Individuals Claiming Tax Treaty Exemption. Foreign Individuals Claiming Tax Treaty Exemption for Payments Other Than Services (e.g. prizes, awards) – Exempt from FATCA requirement One page form. New version- July 2017
8233	Foreign Individuals Claiming Tax Treaty Exemption for Payments for Services. Exempt from FATCA requirement. Two page form.
W8-BEN-E	Foreign Entities Status of Beneficial Owner for U.S. Tax Withholding and Reporting – Entities Identify FATCA Status. (Eight page form) New version- July 2017
W8-ECI	Foreign entities with income effectively connected to activities within the United States. Generally not subject to withholding. Exempt from FATCA requirement. New version-July 2017

Can Withholding Exemption Be Claimed?

Tax Forms	Used By
W8-IMY	Foreign intermediaries, flow-through entities. Generally subject to withholding. Subject to FATCA requirement. June 2017 version
W8-EXP	Foreign government, international organizations, foreign tax-exempt organizations. Generally not subject to withholding or FATCA requirement. July 2017 version

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?

UPDATED

INDIVIDUAL USE
ONLY
PRIZE AND
AWARDS
U.S. TAX ID# NO
REQUIRED

Form **W-8BEN** | Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
(Rev. July 2017) | For use by individuals. Entities must use Form W-8BEN-E. | OMB No. 1545-0047

Department of the Treasury Internal Revenue Service | Do to www.irs.gov/FormW8BEN for instructions and the latest information. | Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:
 • You are NOT an individual
 • You are a U.S. citizen or other U.S. person, including a resident alien individual
 • You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)
 • You are a beneficial owner who is receiving compensation for personal services performed in the United States
 • You are a person acting as an intermediary

Instead, use Form:
 W-8BEN-E
 W-9
 W-8ECI
 W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner
 2 Country of citizenship

3 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

4 Mailing address (if different from above)
 City or town, state or province. Include postal code where appropriate. Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.


10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income):
 Explain the additional conditions in the Article and paragraph the beneficial owner needs to be eligible for the rate of withholding: _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes.
- The person named on line 1 of this form is not a U.S. person.
- The income to which this form relates to:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income.
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here  Date (MM-DD-YYYY) _____

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. | Cat. No. 25017Z | Form **W-8BEN** (Rev. 7-2017)

Can Withholding Exemption Be Claimed?

TAX TREATY CLAIM.
MUST HAVE U.S. TAX ID#
SCHOLARSHIP/FELLOWSHIP
HONORARIA, CONSULTANT

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)

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

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

Can Withholding Exemption Be Claimed?

UPDATE W8BEN-E

UPDATED
PART III CLAIM
OF TAX
TREATY
BENEFITS
LIMIT OF
BENEFIT (LOB)
REQUIREMENT

Form W-8BEN-E (Rev. July 2017) Department of the Treasury Internal Revenue Service		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) * For use by entities. Individuals must use Form W-8BEN. * Section references are to the Internal Revenue Code. * Go to www.irs.gov/FormW8BEN for instructions and the latest information. * Give this form to the withholding agent or payer. Do not send to the IRS.		OMB No. 1545-0021																																						
Do NOT use this form for: <ul style="list-style-type: none"> • U.S. entity or U.S. citizen or resident • A foreign individual • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(b), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) • Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) 		Instead use Form: <ul style="list-style-type: none"> W-9 W-8BEN (Individual) or Form 8233 W-8ECI W-8IMY W-8ECI or W-8EXP W-8IMY 																																								
Part I Identification of Beneficial Owner																																										
1 Name of organization that is the beneficial owner		2 Country of incorporation or organization																																								
3 Name of disregarded entity receiving the payment (if applicable, see instructions)																																										
4 Chapter 3 Status (entity type) (Must check one box only): <table border="0" style="width:100%"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> International organization</td> <td colspan="2"></td> </tr> </table> If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/>	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization																									
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership																																						
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government																																						
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City or town, state or province. Include postal code where appropriate.		Country																																								
7 Mailing address (if different from above)																																										
City or town, state or province. Include postal code where appropriate.		Country																																								
8 U.S. taxpayer identification number (TIN), if required		9 GIN		10 Foreign TIN																																						
10 Reference number(s) (see instructions)																																										
Note: Please complete remainder of the form including signing the form in Part XXX. For Paperwork Reduction Act Notice, see separate instructions.																																										

Can Withholding Exemption Be Claimed?

Form **W-8IMY** Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting
 (Rev. June 2017)
 Department of the Treasury
 Internal Revenue Service

Section references are to the Internal Revenue Code.
 Go to www.irs.gov/FormW8IMY for instructions and the latest information.
 Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1021

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits (other than a qualified intermediary (QI) acting as a qualified derivatives dealer (QDD))
- A hybrid entity claiming treaty benefits on its own behalf (other than a QI acting as a QDD)
- A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States
- A disregarded entity with a single foreign owner that is the beneficial owner (other than a QI acting as a QDD) of the income to which this form relates. Instead, the single foreign owner should use
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b)
- U.S. entity or U.S. citizen or resident
- A foreign person documenting itself for purposes of section 6050W

Instead, use Form:

- W-8BEN or W-8BEN-E
- W-8BEN-E
- W-8ECI
- W-8BEN, W-8ECI, or W-8BEN-E
- W-8EXP
- W-9
- W-8BEN, W-8BEN-E, or W-8ECI

Part I Identification of Entity

1 Name of organization that is acting as intermediary

2 Country of incorporation or organization

3 Name of disregarded entity (if applicable), see instructions

4 Chapter 3 Status (entity type) (Must check one box only):

- QI (including a QDD). Complete Part III.
- Nonqualified intermediary. Complete Part IV.
- Territory financial institution. Complete Part V.
- U.S. branch. Complete Part VI.
- Withholding foreign partnership. Complete Part VII.
- Withholding foreign trust. Complete Part VII.
- Nonwithholding foreign partnership. Complete Part VII.
- Nonwithholding foreign simple trust. Complete Part VII.
- Nonwithholding foreign grantor trust. Complete Part VII.

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) (Must check one box only):

- Nonparticipating foreign financial institution (FFI) (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). Complete Part IX (if applicable).
- Participating FFI.
- Reporting Model 1 FFI.
- Reporting Model 2 FFI.
- Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XX).
- Territory financial institution. Complete Part V.
- Sponsored FFI (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X.
- Certified deemed-compliant nonregistering local bank. Complete Part XII.
- Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII.
- Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV.
- Certified deemed-compliant limited life debt investment entity. Complete Part XV.
- Certain investment entities that do not maintain financial accounts. Complete Part XVI.
- Owner-documented FFI. Complete Part XI.
- Restricted distributor. Complete Part XVII.
- Foreign central bank of issue. Complete Part XVIII.
- Nonreporting IGA FFI. Complete Part XIX.
- Exempt retirement plans. Complete Part XX.
- Excepted nonfinancial group entity. Complete Part XX.
- Excepted nonfinancial start-up company. Complete Part XXII.
- Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXIII.
- Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIV.
- Excepted territory NFFE. Complete Part XXV.
- Active NFFE. Complete Part XXVI.
- Passive NFFE. Complete Part XXVII.
- Direct reporting NFFE.
- Sponsored direct reporting NFFE. Complete Part XXVIII.

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

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

Country

7 Mailing address (if different from above)

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

Country

8 U.S. taxpayer identification number, if required

QI-EIN WP-EIN WT-EIN EIN

9 GIN (if applicable)

10 Reference number(s) (see instructions)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25-6329 Form **W-8IMY** (Rev. 6-2017)

FATCA-CHAPTER 4 KEY TERMS

- FFI: Foreign Financial Institution – banks or similar business, trusts, investment funds, insurance companies and pension funds.
- Active NFFE: Non-Financial Foreign Entity – Entity receive less than 50% of income from passive investments.
- Passive NFFE: Entity hold investment in foreign entity. Entity must disclose name and percentage of ownership. Failure to do so requires withholding agent to withhold 30%
- GIIN: GLOBAL INTERMEDIARY IDENTIFICATION NUMBER – FFI ONLY. IRS issues to registered FFI. A FFI's GIIN avoids the 30% penalty.

FATCA – CHAPTER 4 REPORTING EXEMPTIONS

- Active NFFE: Exempted from FATCA reporting requirements.
- Foreign governments, international organizations and foreign central banks
- Publicly traded entities and their expanded group affiliates
- Entities organized under U.S. laws, possession or governments of possessions.
- Income effectively connected with a U.S. trade or business included in the beneficial owner's gross income for the year – W8ECI.
- Chapter 3 – Withholdable payments: Services, license fees, royalties, office and equipment leases, prize/awards, scholarships, interest on outstanding accounts payable from goods or service.

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 or Foreign Tax ID#
- 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		2017		OMB No. 1545-0086	
Department of the Treasury Internal Revenue Service		▶ Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s .				Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER		AMENDED		AMENDMENT NO.	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3a Exemption code	4a Exemption code	13h Recipient's GIIN		13g Ch. 4 status code	
		3b Tax rate	4b Tax rate	13i Recipient's foreign tax identification number, if any		13j LOB code number, if any	
5 Withholding allowance				13k Recipient's account number		13l Recipient's date of birth	
6 Net income		7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>		14a Primary Withholding Agent's Name (if applicable)			
7a Federal tax withheld				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	
9 Tax paid by withholding agent				15c Ch. 4 status code			
10 Total withholding credit				15d Intermediary or flow-through entity's name			
11 Amount repaid to recipient				15e Intermediary or flow-through entity's GIIN			
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		15f Country code		15g Foreign tax identification number, if any	
12d Withholding agent's name				15h Address (number and street)			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15i City or town, state or province, country, ZIP or foreign postal code			
12f Country code	12g Foreign taxpayer identification number, if any			16a Payor's name		16b Payor's TIN	
12h Address (number and street)		13b Recipient's country code		16c Payor's GIIN		16d Ch. 3 status code	
12i City or town, state or province, country, ZIP or foreign postal code				16e Ch. 4 status code			
13a Recipient's name		13c Address (number and street)		17a State income tax withheld		17b Payor's state tax no.	
13d City or town, state or province, country, ZIP or foreign postal code				17c Name of state			

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Cat. No. 11386R

Form **1042-S** (2017)

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:** Pat Mapp (pm3), Assist. Director
Pauline Lewin (pl2241) Sr. VM Analyst
- **Export Control:** Michelle Avallone (mla25),
Export Control Officer