

International Payment Checklist

The international payment checklist serves as a guide for departments on campus who are requesting to issue a payment to an international (non-U.S. based) company or individual. An OwlPay or ePro request is necessary for the payment to be processed.

See below a list of common payment types and the required documentation needed to register the company or individual.

This checklist does not apply to U.S. based companies, U.S. citizens or Permanent Residents (Permanent Resident Card holders).

Payments to foreign entities may be taxable and reportable under the U.S. tax system. If the activity is deemed to be subject to U.S. tax reporting, tax withholding rules may apply, inclusive of tax treaty exemption rules.

Generally, when services are performed entirely outside of the U.S. borders and the vendor does not have a presence within the U.S. borders, the activity is not subject to US tax reporting or withholding.

1. Payments to International Companies providing services in the U.S.:

- W-8BEN-E
- Purpose of payment documentation (contract, invoice, etc.)

2. Payments to Companies providing services outside of the U.S.:

- W-8BEN-E
- Purpose of payment documentation (invoice, contract, signed memo or email from the department explaining the purpose of payment, etc.)

3. Payments to Individuals providing services outside of the U.S.:

- W-8BEN
- Purpose of payment documentation (invoice, contract, signed memo or email from the department explaining the purpose of payment, etc.)

4. Payments to International Visitors (Individuals) Providing Services in the U.S.:

- W-8BEN
- Copy of Passport
- Copy of Visa or Documentation of ESTA registration
- Copy of I-94 or entry stamp in passport for current visit
- I-20 or DS2019 (F1 or J1 visa holders only)
- Foreign National Information Form (FNIF)
- Copy of Lecturer or Performance Agreement (if applicable)
- Purpose of Payment Documentation (Invitation letter/Event flyer from KSU, invoice, email from the department explaining purpose of payment, Lecture/Performance Agreement, Contract, etc.)

5. Travel Payment/Reimbursement Only to International Visitors Providing Services or Job Candidates:

- W-8BEN
- Copy of Passport
- Copy of Visa or Documentation of ESTA registration
- Copy of I-94 or entry stamp in passport for current visit
- I-20 or DS2019 (F1 or J1 visa holders only)
- Purpose of Payment Documentation (Invitation letter/Event flyer from KSU, invoice, email from the department explaining purpose of payment, Lecture/Performance Agreement, Contract, etc.)

Submit all forms and documentation via mail or fax to the following: *(please do not email)*

Kennesaw State University Office of Fiscal Services
Attn: Payroll Services/International Tax
3391 Town Point Drive Suite 3700, MD 9110
Kennesaw, Georgia 30144
Fax - (470) 578-9176