

FOREIGN NATIONAL PAYMENT SUMMARY

**PAYMENTS TO FOREIGN NATIONAL INDIVIDUALS
WHO ARE NOT UNIVERSITY STUDENTS, FACULTY AND STAFF**

	Independent Personal Services	Travel & Business Reimb.	Awards and Prizes	Foreign National is not in U.S.	COMMENTS
A SUBMITTED WITH DISBURSEMENT REQUEST:					
FNIF	X		X		Used if applying for tax treaty benefit. If no FNIF, 30% withheld.
I-94	X	X	X		No payment w/o I-94
U.S. Taxpayer Identification Number (TIN)	X		X		If no TIN, 30% w/h
U. of Pgh. contract	X				Standard contracts available from www.pitt.edu . Select "Purchasers."
Dept. Foreign National Tax Letter		X		X	
E PROCESSING DEPARTMENTS:					
FNTPU (207P Craig Hall)	X		X		
Payment Processing (3000 C.L.)	X	X	X	X	
C REPORTING AND TAXATION:					
Reported to IRS	X		X		
Taxable	if no treaty		if no treaty		
Form 8233	if treaty		if treaty		