

Payments to Foreign Nationals

Colorado State University cannot authorize payment to a resident of another country (a foreign national) until the individual has contacted the University's Foreign Tax Administrator to complete required paperwork. If the individual has a U.S. social security number, they are still required to meet with the Foreign Tax Administrator. **In either situation, these individuals are required to meet in person with the tax office.** No performance event contract may be drawn up or verbal agreement made with these individuals or you will be held personally liable for payment. Once approved, payment may take up to six months.

Karen Holm is the Foreign Tax Administrator for Business and Financial Services. Her phone number is 491-2911, and her e-mail address is karen.holm@colostate.edu.

She will need to know:

- 1) Does the traveler have a U.S. Social Security Number (SSN) or Individuals Identification Number (ITIN)?
- 2) On what type of visa is the traveler entering the U.S. and how long will he/she be here?

A Foreign National Information Form will need to be completed online. The form can be found at www.colostate.edu/Depts/BusFin/. Select Tax Accounting, then Foreign National Information Form. When the form is completed, click on the submit button and sent it to Karen Holm's e-mail address. Karen will use the form to determine if the person is a resident of the U.S. for tax purposes or not. If he/she is not a resident, income tax will be withheld from the payment to the individual.

Treaty benefits may apply, depending on where the individual resides.