

FOREIGN NATIONAL, NON-RESIDENT ALIEN (NRA)

In order to request reimbursement, Emory requires that you complete certain forms based on your U.S. residency status*.

*Please first determine if you are a U.S. resident alien or non-resident alien for tax purposes by visiting the following link:

<https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>

If you are a resident alien, please refer to the link FOREIGN NATIONAL, RESIDENT ALIEN for the correct reimbursement forms.

If you are a U.S. visa holder (not a Green Card holder or not a U.S. citizen) and a **non-resident alien**, please do the following:

- Provide copies of *itemized* receipts (not summary receipts) for all items you wish to have reimbursed (a single pdf for the receipts is preferred)
- Complete the W-8BEN enclosed
- Complete the ACH form enclosed (for your reimbursement to be deposited in your U.S. bank account)
- Complete the appropriate form enclosed to receive the payment electronically. Either the Foreign Wire Payment form **OR** the ACH form:
 - o If you do NOT have a bank account with a financial institution in the United States - please complete the Foreign Wire Payment form enclosed

OR

- o If you DO have a bank account located in the United States, please complete the ACH Domestic Bank Form enclosed.
- Complete the Compliance Statement for Payments to Visitors enclosed
- Complete the [New Supplier Information Form \(SIF\) for Domestic and Foreign Suppliers/Individuals/Study Participants](#)
please be sure to start from the Home tab, select “yes/no” to question asking if you are a U.S. citizen or resident for tax purposes* and then click to proceed, fill in all other fields (either free text or drop down option depending on the fill in option)
- Provide copies (a single PDF is preferred) of your:
 - o Passport biographic page
 - o Visa (most recent US entry stamp)
 - o DS-2019 / I20 - if applicable
 - o Most recent I-94 (can be obtained via <https://i94.cbp.dhs.gov/I94/#/home>)
- **Additional for J1 Visa holders** – provide a signed letter from your institution (on official letterhead) giving you permission to participate in the GAGS conference. The letter should also acknowledge that participating the conference enhances the purpose of your visa.

NOTE: An Emory Tax Specialist will determine if your payment is subject to automatic tax withholding (14% or 30% of the payment amount) based on the IRS' substantial presence test: <https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>

If you have questions or need more information from a Tax Specialist, please send an email directly to Emory's Nonresident Tax Services at nonresident.tax@emory.edu.

Please make sure that all forms (with the exception of the excel-based SIF form) have a true signature – pen to paper OR print + sign and scan documents OR electronic signature as shown below. Digital signatures and regular typed signatures are not acceptable.

A handwritten signature in black ink, appearing to read "P. Smith", with a large, sweeping flourish underneath.

Please submit all relevant receipts and return the required forms and copies of documents to reimb@emory.edu with the subject line "GAGS 2022 Reimbursement – Your last name" e.g. GAGS Reimbursement – Wilson

IMPORTANT: Please review the following separate PDF documents provided on the website

1. Non-reimbursable or Payable Items
2. Receipt Requirements

PLEASE DO NOT CHARGE CORPORATE CREDIT CARDS FOR GAGS 2022 RELATED PURCHASES FOR WHICH YOU PLAN TO SEEK REIMBURSEMENT.

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. October 2021)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

► 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.

Do NOT use this form if:

Instead, use Form:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (that is, 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)		
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>	
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 meets 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 or proceeds 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;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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 ▶

I certify that I have the capacity to sign for the person identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer



Payment to **US Bank Accounts Only**

Emory ACH Payment Authorization Form

Items below with an asterisk * are REQUIRED.

Vendor/Payee Information

*Vendor Name/Account Holder Name _____

Vendor Division Name _____

Vendor/Account Holder Address _____

Vendor Primary Contact Name _____

Vendor/Account Holder Primary Contact Phone _____

Vendor/Account Holder Primary Contact Email _____

Remittance information will be sent to this email address.

Banking Information

*Name of Receiving Bank _____

*Routing Number/Bank ID (Paper ACH) _____

*Account Number _____

Bank Contact Name _____

Bank Contact Phone _____

Bank Contact Email _____

Please double check that the Routing and Account numbers are correct. Errors can result in delaying payment up to 6 months.

Vendor Authorization

We hereby authorize, with the signature below, Emory University Payment Services to deposit all payments into the above referenced account.

*Vendor/Account Holder Authorized Signature _____

Authorized Signer's Title _____

*Authorized Signer's Phone _____

*Date of Signature _____

Below - For Emory Payment Services Use Only

Emory Vendor ID (PeopleSoft) _____

Bank Information Entered on _____

Bank Information Entered by _____

Vendor Maintenance Information Verified by _____

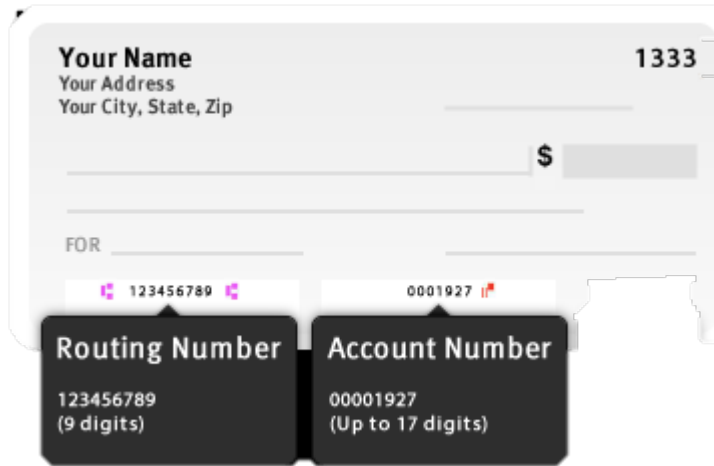
Providing Emory with the incorrect banking information for ACH payments is difficult to fix once entered in the system. Errors in the routing and/or account number can result in a delay in receiving your payment. *This delay can take up to 6 months.*

How do I find my ACH routing and account number?

1. The information is printed on your checkbook; see our illustration above for how to find it.
2. You can most likely find the information on your bank's website.
3. With some banks you may find the information by logging into your internet banking, see more info below.
4. You can always contact your bank to find the information. To get the right routing number, the easiest is to ask for the "Electronic ACH routing number" and to include information about which State you opened your account in.

Option 1: Look at your checkbook

If you have your checkbook at hand, have a look at the illustration below for how to locate these details.



Option 2: Find the routing number on your bank's website

Your routing number is associated with your bank ID and location. One bank may have many different routing numbers for different locations. We unfortunately can't keep instructions up-to-date for every bank. Please click the link for the bank of your choice:

[Bank of America](#)

[Capital One](#)

[Chase](#)

[Citibank](#)

[PNC Bank](#)

[SunTrust](#)

[TD Bank](#)

[U.S. Bank](#)

[Wells Fargo](#)

[Other banks](#)

[Bank of America](#)

Bank of America offers a guide online; simply [visit the guide](#), select your State and locate the number called "Electronic (ex. Direct Deposit/Automatic Payment)".

Please note - The routing number, 026009593, is a wire routing number, and will not work for ACH payments from BoA.

[Capital One](#)

With Capital One you might have to log into your internet banking or contact the bank to get the correct number. Once logged into the internet bank, the routing number should be available under the "Account Details & Transactions page".

[Chase](#)

Chase offers a list online, simply [visit this FAQ page](#) and look up the number for the region where you opened the account.

List continued on next page

Citibank

Citibank offers a list online, simply visit [this FAQ page](#) and look up the number (called ABA number) for the region where you opened the account.

PNC Bank

PNC Bank offers a guide on how to find the right details. [Visit this page](#) and then locate the section called "Where can I find my full Account and Routing Number?" for more info.

SunTrust

SunTrust has a new "universal ACH Routing Transit number", which you can find on [this FAQ page](#). (If you choose to follow their instructions on how to find the number on your checks on that page, please note that it's the "3: ACH Routing Transit Number" that you're after.)

TD Bank

TD Bank offers a list online, simply [visit this FAQ page](#) and look up the number for the region where you opened the account.

U.S. Bank

For Checking accounts; U.S. Bank offers a list online, simply [visit this FAQ page](#), scroll down the page and look up the number for the region where you opened the account.

For Savings accounts; please contact the U.S. Bank support team, as no list is available online.

Wells Fargo

Wells Fargo offers a guide online; simply [visit the guide](#) and answer the questions about your account to find your routing number.

On the question "Will you be using this information to receive a wire transfer?", select "No" to make sure you get the right number.

Option 3: Log into your internet banking

You can usually find these details by logging into your internet bank. From there you should easily be able to see your accounts and the account number of the account you would like to use (this number can be up to 17 digits long).

To find the routing number, you might have to click your way to detailed information about the account. The number you're looking for is 9 digits long, and usually called "Routing number", "Electronic ABA routing number", "ACH routing number" or "Routing/Transit number" but the description varies from bank to bank.

Option 4: Contact your local bank representative directly



Foreign Wire Payment Bank Information

Please fill in the fields that are applicable to your type of account.

Only for bank accounts outside of the United States.

Contact your bank representative or bank's website to help retrieve information for the wire transfer.

* Required field

*First and Last Name on Account: _____

*Bank Name: _____

*Bank Country: _____

*Recipient Account Number: _____

*IBAN or
Country Specific Account Structure:
Alphanumeric Only. No special characters. _____

Bank's SWIFT ID/BIC: _____

Bank Branch Phone Number
(Include Country Code): _____

**Please ensure the information provided is accurate.
Errors can result in delaying payment up to 6 months.**



ELIGIBILITY: Visitors in business or tourist status (B-1, B-2, WB, WT, or Canadians with no visa) may be paid honoraria or travel expense reimbursement if they meet the 9/5/6 rule:

- (1) the visitor is engaged in the activity being compensated for nine days or less, and
(2) the visitor has not been paid or reimbursed by more than five other U.S. institutions or organizations during the past six months

For All other Visa Types: See Special Rules chart at https://finance.emory.edu/home/_includes/documents/sections/accounting/nra/secure/honoraria_special_rules.pdf for allowable payments.

**Note if special rules or 9/5/6 criteria not met, visitor may not legally be paid and/or expense reimbursement may be taxable.

VISITOR INFORMATION

Last Name: First Name: Other Names Used:

Current Nonimmigrant (VISA) Status: SSN or ITIN #: [] [] [] - [] [] - [] [] [] []

Date of Birth: [] [] / [] [] / [] [] [] [] Male Female

IMMIGRATION & CONTACT INFORMATION

I consent to receiving U.S. Tax Form 1042-S electronically (Must provide email address below) (Initialize)

Country of Citizenship:

Email address:

Passport Number:

Permanent Mailing Address in Home Country:

Country of Permanent Residence:

I-94 Number:

Home Country Phone Number:

STATEMENT OF VISITOR: Please initial by the appropriate line or lines

I am on a B Visa or Visa Waiver and I attest that I have been engaged in the activities described above for the benefit of Emory University for nine days or less. I further attest that I have not been paid or reimbursed by more than five other U.S. institutions or organizations during the past six months.

I certify that all the above information is true and correct.

Signature: Date: [] [] / [] [] / [] [] [] []

EMORY CONTACT INFORMATION Below will be completed by Department Contact

Emory Host Department: MATHEMATICS Department Contact: Nai Laicer

Primary Function of Visit: Teaching Research Other (please explain) conference participant/attendee

Field of Specialization:

Dates of Visitor's Activity: 04 / 01 / 2022 to 04 / 03 / 2022

Description of Activity: Participant in Georgia Algebraic Geometry Symposium 2022

STATEMENT OF DEPARTMENT HEAD OR ACCOUNT MANAGER: As sponsor of the above individual, I attest that the individual has been engaged in the activities described above for the benefit of Emory University for nine days or less. I attest that the activities for which the individual is being paid or reimbursed are within the broad realm of customary activities associated with teaching, research, public service, academic administration or academic operations.

Signature: Date: [] [] / [] [] / [] [] [] []

Please attach this statement and the following to EMORY UNIVERSITY PAYMENT REQUEST: (1) Form W-8BEN, (2) Copy of I-94 departure record, (2) Form 8233 & FNIS Info (for tax treaty benefits, if applicable), (4) Passport & Visa, and (5) event flyer and/or original receipts for travel reimbursement. See https://www.finance.emory.edu/home/accounting/tax/foreign/index.html and https://www.finance.emory.edu/home/accounting/forms/index.html for information and forms.

For more information contact the tax office at nonresident.tax@emory.edu or 404-727-7889.