6 Steps of Compliance when Reimbursing or Paying a Foreign National
(Including Vendors and Students providing services)

1. Confirm Requirements with ISC Prior to Sponsoring Service or Activity
   - ISC approval begins with emailing the International Services Center (ISC) Employment & Taxation Unit at vendorrequest@ucf.edu for the most recent requirements and eligibility guidelines for the proposed activity.
   - All vendor or reimbursable activity must follow UCF and ISC guidelines which may be provided upon request.
   - All activity must follow US immigration laws and IRS regulations; any regulatory information will be provided upon request.
   - ISC only reviews service-related activity; any purchases of merchandise, products and goods will not need an ISC review.

2. Request a Vendor Number from ISC
   - If the foreign national (vendor) doesn’t have a vendor number, email ISC for a vendor number at vendorrequest@ucf.edu. The email should include: (1) Completed IRS Form W8-BEN (2) Vendor’s Passport (3) ISC’s Form C or Form D (for students). The subject line in the email should state: Vendor Number Request: Last Name of Vendor.
   - If the vendor already has a number assigned, the department should request ISC’s Form C or Form D (for students) from the same email address above. The subject line should state: Form Request: Last Name of Vendor.
   - The form needs to be completed and returned by the department and not the vendor; however, the vendor may need to be consulted to obtain the most accurate information. This form should be returned near the time of your requisition’s submittal or before.

3. Data Collection
   - The department must submit ISC’s Form C or D (for students) to ISC where it will be reviewed to determine the status and requirements of the foreign national (vendor). ISC will then provide the department with a vendor number so that it may proceed to complete the requisition, P.O. and any other steps that are required by Finance & Accounting (F&A).
   - Receiving the vendor number does not determine whether the vendor is eligible for a payment or whether there will be 30% or 14% withheld from payment.
   - ISC’s Forms A and B may need to be completed by the foreign national upon review. If preferred, foreign nationals outside the U.S. may submit their data to our database via a browser link provided by ISC.
   - If requested, an email can be sent to the foreign national explaining the required forms as well as the proper Immigration and IRS documents. Since we need original signatures on most forms, the vendor should send the forms directly to us via U.S. mail or drop them off at our office.
   - Documents that must be collected while individual is in the U.S.: Copy of passport/visa, I-94 card or passport with visa waiver stamp.
   - ISC may request additional information at any point in the process.
   - ISC will also confirm information submitted prior to the reimbursement activity with the information listed on the voucher to ensure compliance.

4. Tax Review
   - Generally, most foreign vendors without either a tax treaty benefit, a U.S. Tax ID or original completed IRS forms will be taxed at 30% or 14%. If the vendor is a resident of a tax treaty country and provides all original and signed forms, the vendor may be entitled to a reduced withholding or no withholding. There are no exceptions to any requirements by UCF or the IRS.
   - Noncompliance is a potential liability risk to UCF and the sponsoring department. Any questions in regards to these issues, please call the E&T Unit within ISC at 407-823-2337.

5. Confirmation Period
   - If the vendor is providing a Form 8233 to apply a tax treaty, the vendor is encouraged to mail or deliver this form to ISC as soon as possible. The IRS has a 10 day confirmation period for rejecting or accepting the Form 8233.
   - Vendors entitled to U.S. tax treaty benefits but are unable to provide Form 8233 with a valid U.S. tax identification number can still claim treaty benefits. They can apply for an Individual Taxpayer Identification Number (ITIN) when filing their required 1040NR tax returns with the IRS. These steps are required to get a refund of taxes from the IRS. To learn about the ITIN process, please contact ISC at 407-823-2337.

6. Analysis & Payment
   - At this point, the sponsoring department should have submitted the vendor invoice or voucher to F&A with any F&A required forms.
   - Per an F&A request, ISC will review all documents received from the sponsoring department and the vendor. ISC will then complete a final analysis on the payment information received from F&A.
   - A tax analysis will be done on a case-by-case basis for vendors who are in an immigration status that does not allow for payment of services.