***Service Payments/
Royalty Payments to a Foreign Entity***

**Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Type of Payment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date of Payment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Pre-payment planning:**

* Finalize the payment details: type of payment; date; time; and amount.
* Determine if foreign entity is eligible for a tax treaty exemption. Visit [IRS Publication 515](http://www.irs.gov/pub/irs-pdf/p515.pdf#page=44) for available treaties. **Note:** tax treaty cannot be claimed without a valid U.S. taxpayer ID number.
* Fill out the foreign supplier registration form:
	+ <https://finance.uw.edu/ps/how-buy/foreign-supplier-purchasing>

**Foreign entity completes the following and sends to the department:**

* If eligible to claim a tax treaty benefit, foreign entity completes the appropriate Form W-8 and sends the original to the department:
	+ W-8BEN-E, “Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding”
		- For foreign individuals and entities except for: governments, private foundations, or tax-exempt organizations
	+ W-8EXP, “Certificate of Foreign Government or Foreign Organization for United States Tax Withholding”
		- For foreign governments, private foundations, and tax-exempt organizations

**Department submits the following in Ariba:**

* Complete requisition (for Non-Catalog order) or contract request (for Blanket Purchase Order) in Ariba.
	+ <http://finance.uw.edu/ps/how-to-buy/ariba>
* Attach the original form W8 received from the foreign payee if they are eligible to receive a tax treaty benefit. If not eligible for tax treaty benefit, 30% will be withheld from the payment.
* If making the payment by wire, fill out and attach wire transfer information form: <https://finance.uw.edu/ps/how-pay/wire-payments>

**Pay the foreign national (all selections will be available in Ariba):**

* Will pick up check from Mailing Services
* Mail to department’s attention through campus mail
* Wire funds (additional fee of $15-25 applies)
* Mail directly to foreign national’s address