**NRA Guest Lecturers and Other Independent Contractors**

Foreign visitors who receive payments may be subject to tax reporting or withholding. Payments include:

* Honorarium paid to guest speakers/lecturers
* Travel expense reimbursements
* Consulting fees
* Performer’s fees
* Payments to third parties on behalf of the foreign visitor

A 30% federal tax rate will be withheld from the payment unless it is exempt under IRS regulations, tax treaty benefits apply, or subject to a reduced rate.

The inviting departments should ensure that the foreign visitor has the appropriate visa before entering the United States. Contact Reporting and Tax staff so we can determine if the visitor is authorized to perform services. Submit a completed NRA questionnaire. When the visitor arrives on campus, he needs to stop by Reporting and Tax unit located in the General Accounting office, CH106, to sign tax forms and present the following original documents:

* Passport
* I-94 Arrival/Departure Record
* Visa
* Form DS-2019 – for J-1

Schedule an appointment with Reporting and Tax staff before the visitor’s date of arrival.