San Diego State University Research Foundation
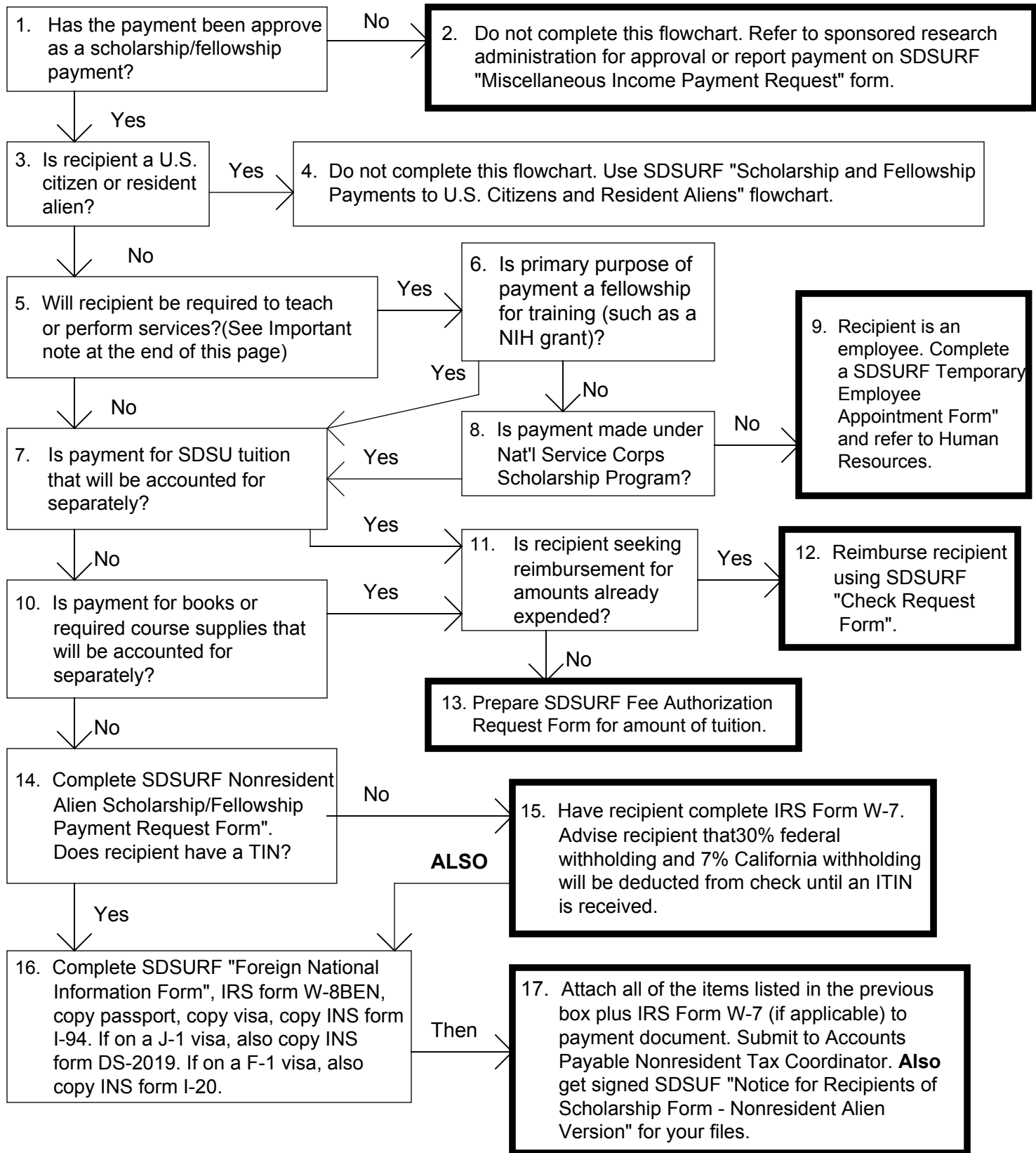## Flowchart for Scholarship and Fellowship
Payments to Nonresident Aliens

1. Has the payment been approve as a scholarship/fellowship payment?

— No → 2. Do not complete this flowchart. Refer to sponsored research administration for approval or report payment on SDSURF "Miscellaneous Income Payment Request" form.

— Yes ↓

3. Is recipient a U.S. citizen or resident alien?

— Yes → 4. Do not complete this flowchart. Use SDSURF "Scholarship and Fellowship Payments to U.S. Citizens and Resident Aliens" flowchart.

— No ↓

5. Will recipient be required to teach or perform services?(See Important note at the end of this page)

— Yes → 6. Is primary purpose of payment a fellowship for training (such as a NIH grant)?

6. — Yes → 7
6. — No ↓ 8. Is payment made under Nat'l Service Corps Scholarship Program?

8. — No → 9. Recipient is an employee. Complete a SDSURF Temporary Employee Appointment Form" and refer to Human Resources.

8. — Yes → 7

5. — No ↓

7. Is payment for SDSU tuition that will be accounted for separately?

7. — Yes → 11. Is recipient seeking reimbursement for amounts already expended?

7. — No ↓

10. Is payment for books or required course supplies that will be accounted for separately?

10. — Yes → 11

11. — Yes → 12. Reimburse recipient using SDSURF "Check Request Form".

11. — No ↓ 13. Prepare SDSURF Fee Authorization Request Form for amount of tuition.

10. — No ↓

14. Complete SDSURF Nonresident Alien Scholarship/Fellowship Payment Request Form". Does recipient have a TIN?

— No → 15. Have recipient complete IRS Form W-7. Advise recipient that 30% federal withholding and 7% California withholding will be deducted from check until an ITIN is received.

ALSO ↓ (to 15)

— Yes ↓

16. Complete SDSURF "Foreign National Information Form", IRS form W-8BEN, copy passport, copy visa, copy INS form I-94. If on a J-1 visa, also copy INS form DS-2019. If on a F-1 visa, also copy INS form I-20.

— Then → 17. Attach all of the items listed in the previous box plus IRS Form W-7 (if applicable) to payment document. Submit to Accounts Payable Nonresident Tax Coordinator. **Also** get signed SDSUF "Notice for Recipients of Scholarship Form - Nonresident Alien Version" for your files.

Important Note: If you are not sure whether the recipient is an employee or not, refer to Human Resources and/or Accounts Payable for a definitive determination.