1. Has the payment been approved as a scholarship/fellowship payment?
   - No
   - Yes

2. Do not complete this flowchart. Refer to sponsored research administration for approval or report payment on SDSURF "Miscellaneous Income Payment Request" form.

3. Is recipient a U.S. citizen or resident alien?
   - Yes
   - No

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

5. Will recipient be required to teach or perform services? (See Important note at the end of this page)
   - Yes
   - No

6. Is primary purpose of payment a fellowship for training (such as a NIH grant)?
   - No
   - Yes

7. Is payment for SDSU tuition that will be accounted for separately?
   - Yes
   - No

8. Is payment made under Nat'l Service Corps Scholarship Program?
   - Yes
   - No

9. Recipient is an employee. Complete a SDSURF Temporary Employee Appointment Form and refer to Human Resources.

10. Is recipient seeking reimbursement for amounts already expended?
    - Yes
    - No

11. Is recipient seeking reimbursement for amounts already expended?
    - Yes
    - No

12. Reimburse recipient using SDSURF "Check Request Form".

13. Prepare SDSURF Fee Authorization Request Form for amount of tuition.

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


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.