

2.006 Tax Treatment of Non-Service Financial Assistance for Individuals

I. Overview of Policy

This policy addresses the tax treatment of financial assistance provided to/for individuals who are not required to perform services in exchange for the financial assistance they receive. This policy does not apply to regular RCUH employees.

Non-service financial assistance (NSFA) is considered income by the Internal Revenue Service (IRS) unless an Internal Revenue Code or tax treaty exemption can be applied. NSFA consists of the following types of expenses, which are discussed in detail below:

A. Scholarships and Fellowships (the most common form of NSFA at educational institutions; they may consist of tuition waivers, as well as payments for fees, room, board, and many other types of expenses, including travel costs);

1. Qualified Scholarships/Fellowships; and
2. Non-Qualified Scholarships/Fellowships.

B. Other Income

1. Research Study/Clinical Trial Participant Payments;
2. Prizes and Awards; and
3. Miscellaneous NSFA.

NOTE: All scholarship and fellowship payments made to or on behalf of UH students must be processed through UH. See [UH AP A8.561 Tax Treatment of Non-Service Financial Assistance for Individuals](#).

II. Details of Policy

A. Scholarships and Fellowships

1. General

- a. A scholarship is generally an amount paid or allowed to, or for the benefit of, a student (whether a primary/secondary school student, undergraduate, or graduate) at an educational institution to aid in the pursuit of his/her studies. A fellowship is generally an amount paid for the benefit of an individual to aid in the pursuit of his/her study or research.

- i. Scholarship – An example of a scholarship is the UH Regents and Presidential Scholarship awarded to outstanding UH undergraduate students. This scholarship provides a four-year tuition waiver, a \$4,000 allowance, and one-time travel grant of \$2,000.
 - ii. Fellowship – An example of a fellowship is a stipend awarded to a university post-doctoral fellow for the purpose of aiding his/her research.
 - b. The following situations *do not* constitute a scholarship or fellowship:
 - i. A payment for services is not considered a scholarship or fellowship. If payment is contingent on services being performed, the payment cannot be classified as a scholarship or fellowship.
 - ii. Program Expenses – A program expense is an expense that is not identifiable to a particular individual (such as beverages provided at an informational community meeting or a bus/transportation service that is open to any participant). If the expense supports a specific recipient (such as a payment for an airline ticket), it is generally not a program expense; however, it *can* be classified as a program expense if it is incurred as part of (1) an official UH course curriculum (and the activity is specifically described in the class catalog), or (2) a UH Chartered Student Organization. Refer to [Policy 2.010 Tax Treatment of Program Expenses](#).
 - c. Scholarship and Fellowship Payments to UH Students – All scholarship and fellowship payments made to or on behalf of UH students must be processed through UH. See [UH AP A8.561 Tax Treatment of Non-Service Financial Assistance for Individuals](#).
 - d. Scholarships and fellowships are either **qualified** or **non-qualified**.

2. Qualified Scholarships/Fellowships

a. *Definition of Qualified Scholarship/Fellowship*

A scholarship and/or fellowship is “qualified” if all of the following conditions are met:

- i. The recipient must attend a degree-granting educational institution that maintains a regular faculty and curriculum, and normally has a regularly enrolled body of students in attendance at the place where it carries on its educational activities (this can include students who attend a primary or secondary school *or* a college or university);
- ii. The scholarship or fellowship must be for the purpose of conducting study or research at the educational institution; and
- iii. The scholarship or fellowship must be used for tuition, fees, books, supplies, or equipment required for enrollment or attendance at the educational institution (i.e., required for all students in the course at the educational institution).

An example of a qualified scholarship is the tuition waiver provided by the UH Regents and Presidential Scholarship discussed in Section II.A.1.a.i, above.

b. *Tax Treatment of Qualified Scholarships/Fellowships*

- i. Qualified scholarship/fellowship payments are excluded from a recipient's income.
- ii. Qualified scholarship/fellowship payments are excluded from tax reporting on an IRS Form 1099-Misc for U.S. citizens, permanent resident aliens, and resident aliens, and IRS Form 1042-S for nonresident aliens.

c. *Payment Methods for Qualified Scholarships/Fellowships*

- i. Use an RCUH purchase order (PO) to pay for qualified tuition payments directly to the recipient's educational institution. Include all pertinent information such as the student's name, student number, etc., for the payment to be properly applied to the student's account.
- ii. Use the [Non-Employee Expense Payment Form](#) if the qualified expense is being claimed as a reimbursement. Proof of payment (receipt) of the qualified expense must be provided in order for it to be excluded from income.
- iii. The following steps apply to both of the above methods:
 - (1) All recipients must complete a UH Form WH-1 if they do not have an RCUH vendor record.
 - (2) U.S. Citizens and Permanent Resident Aliens – The payment may be approved online.
 - (3) Resident Aliens and Nonresident Aliens – All payments made to *or* on behalf of a resident alien or nonresident alien must be submitted manually to RCUH Disbursing. Note: If a reimbursement is being made to a nonresident alien, and if there is insufficient evidence to support a reimbursement as a qualified expense for the nonresident alien, the payment will be treated as a non-qualified scholarship, subject to tax withholding and reporting.

3. Non-Qualified Scholarships/Fellowships

- a. A scholarship and/or fellowship is considered “non-qualified” if it does not meet the definition of a qualified scholarship or fellowship. Non-qualified scholarships/fellowships are often provided for room, board, and other types of expenses, such as travel costs.

An example of a non-qualified scholarship payment is the \$4,000 allowance (unless the allowance is used for tuition or other qualified expenses) and \$2,000 travel grant provided by the UH Regents and Presidential Scholarship

discussed in Section II.A.1.a.i, above. Other examples of non-qualified scholarship payments may include the assistance provided by programs such as TRIO, Upward Bound, Talent Search, and GEAR UP, which provide counseling and tutoring services, travel expenses, etc., to eligible high school students.

- b. All non-qualified scholarship/fellowship payments are income, including payments for travel expenses. The IRS does not allow accountable plan rules to be applied to exclude travel expense payments from non-qualified scholarship/fellowship income.
- c. *Tax Treatment of Non-Qualified Scholarships/Fellowships*
 - i. Tax Residency Determination – The tax treatment of a non-qualified scholarship/fellowship payment is governed by different sections of the Internal Revenue Code, depending on whether a recipient is a U.S. citizen, permanent resident alien, resident alien, or nonresident alien. This necessitates the need to determine the tax residency of individuals who are not U.S. citizens or permanent resident aliens, by having the individual complete the substantial presence test (SPT) on the UH Form WH-1. If an individual passes the SPT, he/she is categorized as a resident alien and may be treated in the same manner as a U.S. citizen and permanent resident alien. If an individual does not pass the SPT, he/she is categorized as a nonresident alien.
 - ii. U.S. Citizens, Permanent Resident Aliens, and Resident Aliens
 - (1) Non-qualified scholarship/fellowship payments are income, but are not required to be reported on an IRS Form 1099-Misc. However, programs are responsible for responding to any inquiries from a scholarship/fellowship recipient regarding the amount of financial assistance provided to the recipient. When welcome/informational letters are first sent to recipients informing them of their financial assistance, it is recommended that the letters include language similar to the following: “If you require financial information regarding the financial assistance and/or benefits you will be receiving, please contact [insert name of appropriate program personnel].” If a third-party payment is made (discussed below), it is recommended that the amounts paid on behalf of each recipient be tracked, in order for programs to respond to recipients’ requests for information. An example of a spreadsheet template that can be used to track these amounts is provided in the [Expense Summary Tracking Sheet](#). If a program chooses not to track the amounts actually provided to each recipient, the program will still be responsible for providing recipients with this information when requested.
 - (2) Certain types of non-qualified scholarship/fellowship payments may be excluded from a recipient’s income. One possible option to exclude scholarship/fellowship payments as income is the use of the General

Welfare Exclusion (GWE). To qualify under the GWE, a payment must (1) be made pursuant to a governmental program (the program/grant must require the recipient to establish need), (2) be for the promotion of the general welfare based on need (individual or family), and (3) not represent compensation for services. The ability to apply the GWE will depend on a recipient's individual financial circumstances. If a program believes that certain payments may qualify under the GWE (or other applicable exclusion), the program may inform the recipient about the GWE and suggest that he/she consult with his/her own tax advisor to determine whether the exclusion is applicable.

iii. Nonresident Aliens

- (1) Non-qualified scholarship/fellowship payments are generally subject to tax withholding and reporting on an IRS Form 1042-S unless the payment can be excluded or reduced.
- (2) An IRS Form 1042-S requires a U.S. taxpayer identification number (TIN). If a nonresident alien recipient does not have a TIN on the UH Form WH-1, the program must ask the recipient to apply for a U.S. individual taxpayer identification number (ITIN) and provide it to RCUH. A sample letter requesting that a recipient apply for an ITIN is provided in the [Sample Letters Requesting ITIN or EIN](#).
- (3) Reductions/Exclusions to Tax Withholding for Nonresident Aliens
 - (a) Income Source – Only U.S. source income is subject to U.S. taxation. If RCUH makes a payment for an activity occurring outside of the U.S., it is considered “foreign source” income, which is not required to be reported to the IRS and is not subject to tax withholding or reporting.
 - (b) Visa Status – The standard statutory tax-withholding rate is 30%. If the recipient attends a degree-granting educational institution on an F, J, M, or Q visa, the tax-withholding rate may be reduced to 14%. If an F, J, M, or Q visa recipient will be present in the U.S. for 365 days or less, and is not employed in the U.S., the withholding rate may be further reduced using a Revenue Procedure, depending on the type of expenses being paid; contact RCUH Disbursing for assistance.
 - (c) Tax Treaty – The amount of withholding may be reduced or eliminated if there is an applicable tax treaty. In order for a recipient to claim a reduced or eliminated withholding rate, programs must obtain an IRS Form W-8BEN with a U.S. taxpayer identification number (TIN) from the recipient, and submit the form to RCUH Disbursing.
 - (d) USAID – If the funding source is a U.S. Agency for International Development (USAID) grant and the payment is for lodging or

meals for a program in the U.S., the rate can be reduced to 0%. A signed statement by the Principal Investigator, such as “I certify that the [name of grant] is funded by USAID,” must accompany the payment document.

- (e) GWE – While the GWE for need-based programs (discussed in Section II.A.3.c.ii., above) may ultimately reduce a nonresident alien recipient’s income when his/her personal tax return is filed, RCUH cannot make a determination as to whether the GWE applies, because such a determination involves recipients’ individual financial circumstances. RCUH will therefore withhold and/or report the payments on an IRS Form 1042-S. The program may inform the recipient about the GWE and suggest that he/she consult with his/her own tax advisor to determine whether the exclusion is applicable.

d. *Payment Methods for Non-Qualified Scholarships/Fellowships*

- i. Payments made directly to a recipient are the preferred method. Tax withholding and tax reporting of third-party payments to a recipient made with an employee cash advance or a third-party vendor payment can be a very complicated process. Third-party payments should be avoided if possible for nonresident aliens.
 - (1) Payments Made Directly to a Recipient – Use the [Non-Employee Expense Payment Form](#) to pay a recipient directly. It can be for an allowance or to reimburse expenses paid with a recipient’s personal funds. Since the payments are made by RCUH, RCUH is responsible for all reporting and withholding requirements.
 - (2) Payments Made for a Recipient via a Third-Party Method – Most third-party transactions are initiated on RCUH POs *where the recipient is not the vendor*. This results in many different ways of handling payments depending on the tax residency of the recipient. The encumbrance may be approved online but the payments are routed differently based on the recipient.
- ii. All payments made to *or* on behalf of a resident alien or nonresident alien must be submitted manually to RCUH Disbursing. Although resident aliens receive the same tax treatment as U.S. citizens and permanent resident aliens, their payments must be reviewed by RCUH Disbursing to ensure that the correct tax residency status has been assigned.
- iii. If a payment is being made for recipients of different tax residency statuses (U.S. citizens, permanent resident aliens, resident aliens, and nonresident aliens) the portion of the payment for resident aliens and nonresident aliens is required to be submitted to RCUH Disbursing for processing.

- iv. All Types of Third-Party Payments for U.S. Citizens and Permanent Resident Aliens
 - (1) Recipients must complete a UH Form WH-1 if they do not already have an RCUH vendor record.
 - (2) The payments may be approved online.

- v. Third-Party Cash Advance Payments for Resident Aliens and Nonresident Aliens
 - (1) Cash advances are sometimes provided to an employee custodian (usually a research investigator) to pay recipients.
 - (2) Residency Status – All recipients must complete a UH Form WH-1. The result of the substantial presence test (SPT) on page 2 of the form categorizes a Foreign Person as a resident alien or nonresident alien. Refer to [Policy 2.012 Requirements When Paying Foreign Persons](#).
 - (3) If the custodian uses the cash to pay a nonresident alien, the program must perform tax withholding at the proper statutory rate of 30% or 14% at the time of the payment, unless an exclusion applies. For example, to apply withholding at the time of payment at 14%, the custodian must withhold \$14 from a \$100 payment, resulting in an \$86 payment to the recipient.
 - (4) When the cash advance is cleared and the request is sent to RCUH, the program must provide a list of all recipients' names, the amounts paid, the rates of withholding, and the amount of tax withheld, as well as their UH Form WH-1s. This information will be used by RCUH to pay the IRS for the taxes withheld and to issue an IRS Form 1042-S in the name of the recipient. Contact RCUH Disbursing if assistance is required.

- vi. Third-Party Vendor Payments for Resident Aliens and Nonresident Aliens—When Recipients and Their Tax Residency Statuses are Known
 - (1) Residency Status - All recipients must complete a UH Form WH-1. The result of the SPT on page 2 of the form categorizes a Foreign Person as a resident alien or nonresident alien. Refer to [Policy 2.012 Requirements When Paying Foreign Persons](#).
 - (2) Submit all payments to third-party vendors manually to RCUH Disbursing.
 - (3) The UH Form WH-1 is reviewed to ensure the correct tax residency classification. Payments for resident aliens will not be subject to tax withholding or reporting.
 - (4) RCUH payments to vendors on behalf of nonresident aliens will be grossed-up to account for the tax due unless a recipient's tax

withholding can be excluded by tax code or tax treaty. Refer to [Policy 2.012 Requirements When Paying Foreign Persons](#) for guidance on making tax treaty claims.

vii. Third-Party Vendor Payments for Resident Aliens and Nonresident Aliens – When Recipients and Their Tax Residency Statuses are Unknown

- (1) Payments to third-party U.S. vendors may be paid online, but the payment must be processed as though it were an advance payment, so that the payment (charged to the RCUH suspense account) can be tracked by RCUH Disbursing.
- (2) Any tax due on the vendor payment will need to be accounted for when all the facts about recipients are known, and when the advance payment is cleared following the After-the-Fact Gross Up procedures (discussed below).

viii. Tax Withholding and Gross-Up Procedures for Third-Party Vendor Payments for Nonresident Aliens – The amount due to the third-party vendor must be “grossed-up” to account for the tax owed by the nonresident alien recipient. Grossing-up is essentially paying the tax for the nonresident alien.

(1) Gross-Up by RCUH at the Time of Payment (When Recipients’ Tax Residency Statuses are Known)

(a) The program must state the tax withholding rate and provide the name of the recipient(s) and the dollar amount of the tax due. RCUH will pay the vendor and the IRS. This list will be used to file an IRS Form 1042-S for each nonresident alien.

(b) The following are examples of grossing-up a \$100 payment at 30% and 14%

Scenario 1 (30%): If \$100 is due the vendor, divide \$100 by 70% (0.70) = \$142.86

\$142.86 is the amount the program must pay.

(i) \$100 is paid to the vendor, and

(ii) \$42.86 is the grossed-up tax paid to the IRS [30% of \$142.86].

Scenario 2 (14%): \$100 is due the vendor, divide \$100 by 86% (.86) = \$116.28

\$116.28 is the amount the program must pay.

(iii) \$100 is paid to the vendor, and

- (iv) \$16.28 is the grossed-up tax paid to the IRS [14% of \$116.28].
- (c) The tax paid to the IRS when an amount is grossed-up is more than the amount that would have been withheld on a payment made to a recipient, because the total taxable amount includes the tax paid on behalf of the nonresident alien. For example, in the first scenario, \$42.86 is more than the \$30 that would normally be withheld on a \$100 payment, because tax must also be paid on the \$30 tax that is being paid for the nonresident alien.
- (d) If a single payment is made to a vendor for assistance that will be provided to multiple recipients (who have different tax residency statuses and/or withholding rates), the gross-up calculation must be performed for each individual for whom tax withholding is required.

(2) After-the-Fact Gross-Up by the Program (When Recipients' Tax Residency Statuses are Unknown)

- (a) When the advance is cleared, provide a list of all recipients' names, the amount paid to the third-party vendor for each recipient, the rate of withholding that should be applied, and the tax due on the payment, as well as the recipients' UH Form WH-1s. If no tax is due because of a tax treaty exclusion, enter 0% for the rate of withholding and \$0.00 for the tax due. Attach the required forms or statements; refer to [Policy 2.012 Requirements When Paying Foreign Persons](#).
- (b) Attach an Authorization for Payment (AFP) form to pay the IRS. In the AFP description, reference the date, payment request number, and check number of the initial vendor payment, and provide the recipient's name and the formula used to determine the tax. Provide a list of all recipients' names, the amount paid to the third-party vendor for each recipient, the rate of withholding that should be applied, the tax due on the payment, and the recipients' UH Form WH-1. A copy of the vendor payment document should also be attached. Contact RCUH Disbursing if assistance is required.

Example: A lodging payment is made but the recipient is unknown at the time of payment. If the individual is later identified as a nonresident alien, the withholding tax must be paid. The same "gross-up" procedures described above must be followed to pay the tax due to the IRS.

B. Other Income

1. Research Study/Clinical Trial Participant Payments

- a. *Income* – A payment made to an individual for his/her participation in a research study/clinical trial is income to the individual (the recipient). The payment can either be made directly (i.e., a vendor record is established so that an RCUH check can be issued), or through a third-party arrangement, such as a gift card or cash payment through an advance (i.e., when cash is paid to the recipient by a Principal Investigator or other authorized employee who was given a cash allowance).
- b. *IRS Form W-9 or UH Form WH-1 Requirement* – U.S. citizens and permanent resident aliens should complete an IRS Form W-9. All other foreign individuals should complete the UH Form WH-1, which includes the substantial presence test (SPT). Individuals who pass the SPT are resident aliens, and those who do not pass the SPT are nonresident aliens.
 - i. U.S. Citizens, Permanent Resident Aliens, and Resident Aliens
 - (1) A payment of \$600 or greater (or cumulative payments totaling \$600 or greater for a calendar year) will be reported on an IRS Form 1099-Misc.
 - (2) Direct Payment to a Recipient – If more than one payment to a recipient is planned, issue a PO in the name of the recipient. The [Non-Employee Expense Payment Form](#) may be used for a one-time payment.
 - (3) Third-Party Payments – If the recipient is paid \$600 or greater for a calendar year, provide RCUH Accounting with the recipient's IRS Form W-9 and the amount paid, at the time the recipient receives his/her payment(s) via the third-party arrangement. Due to possible sensitive information in the documents, the summary report and UH Form WH-1s should either be sent in hardcopy, or sent to mbrooks@rcuh.com via the UH File Drop system, at <https://www.hawaii.edu/filedrop/>.
 - ii. Nonresident Aliens
 - (1) Payments are required to be reported on an IRS Form 1042-S regardless of the amount.
 - (2) Direct Payment to a Recipient – Payments will generally be withheld at a rate of 30% unless an exclusion applies. If more than one payment to a recipient is planned, issue a PO in the name of the recipient. The [Non-Employee Expense Payment Form](#) may be used for a one-time payment.
 - (3) Third-Party Payments
 - (a) Tax Withholding on a Cash Advance Payment – If a cash advance is used by a custodian to make a cash payment to a nonresident alien, the custodian of the advance must apply the cash

withholding at the time of payment. The statutory withholding rate of 30% shall apply, absent an exclusion. Follow the same procedure in Section II.A.3.d.v, above.

(b) *After-the-Fact Gross-Up by the Program* – If gift cards used as a study payment are pre-purchased and the recipient is unknown at the time of purchase, follow the same procedure in Section II.A.3.d.viii.(2), “After-the-Fact Gross-Up by the Program (When Recipients’ Tax Residency Statuses are Unknown),” above. When a participant is identified as a nonresident alien, the value of his/her gift card is generally grossed-up at 30% to compute the tax due, unless an exclusion applies.

c. *Related Travel Expenses* – Travel expense payments (i.e., if participants are reimbursed for parking or bus or taxi fare) are also considered income by the IRS, and are subject to reporting for US citizens, permanent resident aliens, and resident aliens, and tax withholding and/or reporting for nonresident aliens. The [Non-Employee Expense Payment Form](#) should be used when paying travel expenses.

2. Prizes and Awards

a. If a payment is based on a past accomplishment or activity, or is received as a result of entering a contest, it is generally considered a prize or award rather than a scholarship/fellowship, which is generally awarded for future or continuing educational activity (such as for future studies or participation in an educational program). A prize/award does not require that the recipient spend or use the prize/award for the purpose of aiding study, training, or research, but instead intends that the prize/award recognize the achievement of the recipient and be spent/used in any fashion the recipient sees fit.

b. *Tax Residency Determination* – U.S. citizens and permanent resident aliens must complete an IRS Form W-9. All other foreign individuals must complete the UH Form WH-1, which includes the SPT. Individuals who pass the SPT are resident aliens, and those who do not pass the SPT are nonresident aliens. Refer to [Policy 2.012 Requirements When Paying Foreign Persons](#).

c. *U.S. Citizens, Permanent Resident Aliens, and Resident Aliens*

- i. A payment of \$600 or greater (or cumulative payments totaling \$600 or greater for a calendar year) must be reported on an IRS Form 1099-Misc.
- ii. Accountable plan rules may not be applied to travel expenses that are classified as a prize or award, and all such payments are included as income on an IRS Form 1099-Misc.
- iii. Merchandise or products won as a prize or award are reported at their fair market value, and a description and amount must be submitted to

RCUH Accounting with the recipient's vendor record number, for inclusion in the recipient's IRS Form 1099-Misc.

- iv. U.S. Citizens and Permanent Resident Aliens – If a PO is executed, it should be issued in the name of the recipient; however, if a third-party payment (\$600 or greater) is made, provide RCUH Accounting with the recipient's IRS Form W-9 and the amount paid, at the time the recipient receives his/her payment via the third-party arrangement. Due to possible sensitive information in the IRS Form W-9, it should either be sent in hardcopy, or sent to mbrooks@rcuh.com via the UH File Drop system, at <https://www.hawaii.edu/filedrop/>.
- v. Resident Aliens – Submit all payments to RCUH Disbursing for processing.

d. *Nonresident Aliens*

- i. Payments for prizes or awards made to nonresident aliens shall generally be withheld at a rate of 30% unless an exclusion applies.
- ii. The prize or award (including the value of travel expenses and merchandise or products) must be reported on an IRS Form 1042-S regardless of the amount.
- iii. If a PO is executed, it should be issued in the name of the recipient; however, if a third-party payment is made, follow the procedures for third-party payments outlined in Section II.A.3.d, above.

3. Miscellaneous NSFA – All other types of financial assistance provided to/for an individual that do not require services and are not considered scholarships or fellowships will be treated in the same manner as a prize or award for tax reporting and/or withholding purposes.

Example: If U.S. citizens, permanent resident aliens, or resident aliens (such as post-doctoral fellows who are not classified as employees) receive financial assistance to attend a conference, and the financial assistance is not classified as a business expense or non-qualified scholarship or fellowship, it will be subject to reporting on an IRS Form 1099-Misc if \$600 or greater. Financial assistance provided to nonresident aliens will be subject to reporting on an IRS Form 1042-S, and tax must be withheld at the standard statutory rate of 30% unless an exclusion applies (third-party vendor payments made on behalf of nonresident aliens must be grossed-up to account for any required tax withholding). Accountable plan rules do not apply to NSFA payments.

C. Expenditure Codes

1. Due to the fact that NSFA for U.S. citizens, permanent resident aliens, and resident aliens can be treated differently for IRS Form 1099-Misc reporting purposes, it is important that payments be coded properly (object code or budget category) for correct and complete IRS reporting.

*Example: While a non-qualified scholarship/fellowship airfare payment is not reportable, an airfare payment that is greater than \$600 and considered a prize, **is** reportable on an IRS Form 1099-Misc.*

2. Third-Party Payments – When preparing a PO, use the object code that describes what is being purchased, rather than who the item is being purchased for. Improper expenditure coding may result in a failure to report a payment to the IRS.

III. Relevant Documents

[Tax Treatment of Non-Service Financial Assistance for Individuals Decision Tree](#)

[Expense Summary Tracking Sheet](#)

[Non-Employee Expense Payment Form](#)

[Policy 2.010 Tax Treatment of Program Expenses](#)

[Policy 2.012 Requirements When Paying Foreign Persons](#)

[Sample Letters Requesting ITIN or EIN](#)

[UH AP A8.561 Tax Treatment of Non-Service Financial Assistance for Individuals](#)

[IRS Form W-8BEN](#)

[IRS Form W-9](#)

[UH Form WH-1](#)

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