

J visitors

Departmental processing steps for fee payments or honorarium payments

1. Have your visitor complete the PIF form
2. Obtain a copy of form DS 2019
3. Obtain sponsor approval letter, if sponsor is not UT Austin
4. Complete APS and Independent Contractor Classification Checklist
5. Contact the Office of Accounting to see if visitor is eligible for tax treaty benefit
6. If the visitor is eligible for tax treaty benefit:
 - Obtain SSN and passport copies and schedule treaty benefit application appointment with the Office of Accounting staff
 - If no SSN, obtain ITIN and passport copies and schedule treaty benefit application appointment with the Office of Accounting staff
 - If no SSN nor ITIN, obtain SSA denial letter and passport copies. Schedule the treaty benefit and ITIN application appointment with the Office of Accounting staff (ITIN application appointment takes approximately 45 minutes)

Items needed by Office of Accounting *prior* to treaty benefit (or ITIN application) appointment

1. Form DS 2019
2. Sponsor letter (if applicable)
3. Passport copies (Passport page and J visa page)
4. Copy of I-94 Arrival/Departure card (typically stapled inside Passport)
5. PIF
6. APS form
7. Independent Contractor Classification Checklist
8. SSN or ITIN number (if the visitor has one)

Note regarding taxpayer numbers: The visitor should have an SSN if they have ever taught or studied in the US prior to 2005. This is a permanent number, and must be located prior to completing the paperwork. If the visitor has ever been issued an ITIN, this is also a permanent number and also must be located prior to completing the paperwork.

Note regarding ITIN applications: An ITIN application will be submitted by the Office of Accounting only if the visitor confirms they have:

- Obtained a denial letter from the Social Security Administration stating that the visitor has applied for an SSN and the application was denied
- Is currently eligible for treaty benefits.

Note: There must be a deduction of 30% for taxes taken from the initial fee payment. The Office of Accounting will refund this tax and forward the ITIN to the visitor upon receipt of the ITIN from the IRS.

If an ITIN application is processed in the Office of Accounting, following the visitor's appointment with the Office of Accounting staff, **the Office of Accounting will issue a number for you to use in creating the VID (GGV).**