

SPIE PAYOUTS TO U.S. RESIDENTS/NON-RESIDENTS

U.S. RESIDENT	Tax Form (from Recipient)	Tax Form SPIE uses to report Income to Recipient
Award	W-9	1099-MISC
Travel Reimbursement (requires receipts)	N/A	N/A
Royalties	W-9	1099-MISC
Honoraria	W-9	1099-NEC
Honoraria for services in CA by nonresidents (over \$1,500/year)	W-9	1099-NEC and CA Form 592-B
Scholarships- Qualified (tuition and fees required for enrollment or attendance at the educational institution, or for fees, books, supplies and equipment required for courses at the educational institution)	N/A	N/A
Scholarships- Unqualified (Expenses that are not qualified tuition or related expenses. Examples include: optional fees, room, board, travel and personal expenses)	n/a- the recipient needs to self-report any unqualified scholarship amounts	N/A
Independent personal Services	W-9	1099-NEC
Independent personal Services in CA by nonresidents (over \$1,500/year) ¹	W-9	1099-NEC and CA Form 592-B

¹ Services performed in CA by nonresidents that total over \$1,500/year require 7% Withholding (See CA FTB Publication 1017). Tax Form CA 592-B will be issued at the end of year to the recipient and may be reportable on CA Form 540NR

NON U.S. RESIDENT	Tax Form (from Recipient)	Recipients SSN or ITIN needed ³	Tax Form Renewal (by Recipient)	Withholding amount without Tax Form, treaty status, and/or no SSN or ITIN	IRS Form SPIE uses to report Income to Recipient	Recipient reports income on this IRS Form
Award- when the work for the award was performed in the U.S. ¹	W-8	Yes. Required if claiming tax treaty status	last day of the third succeeding calendar year	30%	1042-S	1040NR
Travel Reimbursement (requires receipts)	N/A	N/A	N/A	N/A	N/A	N/A
Royalties	W-8	Yes. Required if claiming tax treaty status	last day of the third succeeding calendar year	30%	1042-S	1040NR
Honoraria ^{1,2}	8233	Yes. Required if claiming tax treaty status	every year	30%	1042-S	1040NR
Scholarships- Qualified (tuition and fees required for enrollment or attendance at the educational institution, or for fees, books, supplies and equipment required for courses at the educational institution)	N/A	N/A	N/A	N/A	N/A	N/A
Scholarships- Unqualified (Expenses that are not qualified tuition or related expenses. Examples include: optional fees, room, board, travel and personal expenses)	W-8	Yes. Required if claiming tax treaty status	last day of the third succeeding calendar year	30%, or 14% (if present in the U.S. under an "F", "J", "M" or "Q" Visa)	1042-S	1040NR
Independent personal Services performed in the U.S. ^{1,2}	8233	Yes. Required if claiming tax treaty status	every year	30%	1042-S	1040NR

¹ If the work for the award/honoraria was performed outside the U.S. and you are a nonresident- **no tax form needed.**

² Services performed in CA by nonresidents that total over \$1,500/year require 7% Withholding (See CA FTB Publication 1017). Tax Form CA 592-B will be issued at the end of year to the recipient and may be reportable on CA Form 540NR

³ Visit www.IRS.gov for the appropriate forms to apply to apply for a SSN (Form SS-5) or ITIN (Form W-7).

SPIE is incorporated in the state of California, United States, and abides by US laws that may restrict or prohibit payments to sanctioned countries, entities and individuals.

Please note that the SPIE Accounting Department is unable to give tax advice to recipients of payments