

**Portland State University
Personal/Professional Services Contract
PSC Non-Resident Alien Withholding Agreement**

Portland State University
Contracting and Procurement Services
PO Box 751
Portland, OR 97207-0751
Email: contract@pdx.edu
Phone: 503-725-5240

This Withholding Agreement confirms that I, _____, have performed work for Portland State University for which I am to be paid an honorarium. The work was performed on the following date(s):

Beginning (month/day/year) _____ and ending (month/day/year) _____.

I agree as follows: (Check the box that applies.)

☐ I understand that the country issuing my passport has a tax treaty with the United States and in order for me to receive tax treaty benefits for the honorarium due me:

1. The U.S. Internal Revenue Service (IRS) requires that I have either a U.S. Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN);
2. I can apply for an ITIN by completing the IRS Form W-7 and submitting it to the IRS;
3. If I do not provide either an SSN or ITIN, Portland State University is required to withhold taxes equal to 30% of the honorarium payment and forward those taxes to the IRS.

Understanding the above requirements, I have chosen not to provide PSU with either an SSN or ITIN and authorize them to withhold taxes in equal to 30% from the honorarium payment due me.

☐ I understand that the country issuing my passport does not currently have a tax treaty with the United States and, therefore, Portland State University is required to withhold taxes in the amount of 30% from the honorarium payment due to me.

Date: _____

Printed Name