

Individual Taxpayer Identification Number (ITIN)

- Payment and Immigration Type Table

December 3, 1996; WWW Document Revised 1/17/97

Attachment to [DDD Memorandum](#) from:
Finance & Accounting, Administrative Affairs
University of Florida

Immigration Status	Description	Independent Contractor Payments	Travel/Expense Reimbursements	Meets Employee Qualifications	Fellowship & Scholarship Recipient	Qualifies for SSN	Qualifies for ITIN
B-1	Business Visitor	NO	YES	NO	NO	NO	YES
F-1	Students	YES	YES	YES	YES	YES (1)	YES (3)
H-1B	Professionals	NO (5)	YES	YES	NO	YES	NO
J-1	Exchange visitors including students, scholars and trainees.	YES	YES	YES	YES	YES (2)	YES (4)
M-1	Vocational student	YES	YES	YES	YES	YES	NO
Q-1	International cultural exchange	YES	YES	NO	YES	YES	NO
WB	Alien treated as a B-1 visitor [for payment purposes] admitted without a visa under Visa Waiver Program	NO	YES	NO	NO	NO	YES
WT	Alien treated as a B-2 tourist [for payment purposes] admitted without a visa under Visa Waiver Program	NO	NO	NO	NO	NO	NO
TN	Used by Canadian and Mexican residents under NAFTA. A TN status is issued in lieu of a H-1 visa, or other work authorized status, and holder may receive compensation as an employee and as an independent contractor. Travel expense reimbursements may be paid.	YES	YES	YES	NO	YES (1)	YES (3)
TD	Used by Canadian and	NO	NO	NO	NO	NO	NO

Mexican residents under NAFTA. Dependents of a TN holder. A TD is similar to a B-2 visa [for payment purposes].							
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(1), (2) Must obtain a SSN if payment is compensation for services rendered as an employee or independent contractor.

(3), (4) Must obtain an ITIN if payment is not compensation for services rendered, *i.e.*, payment is for travel reimbursement only or to a fellowship/scholarship recipient.

(5) University of Florida sponsors all H1-Bs as employees.

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