



UNIVERSITY OF RICHMOND
FOUNDED 1830

TO:
FROM: Nancy Colón
International Taxation Specialist
DATE:
RE: Explanation of an A-1 Visa

The A-1 nonimmigrant visa is given to diplomats representing a foreign government inside the US. Spouses and dependents are also eligible for this visa.

To Explain:

1. Visa Types:
 - a. A-1: Ambassador, public minister, career, diplomatic or consular officer, and members of immediate family. Employer-specific work authorization.
 - b. A-2: Other foreign government official or employee, and members of immediate family. Eligible for unrestricted employment authorization that includes self-employment such as delivery of a lecture as an independent contractor.
 - c. A-3: Attendant, servant, or personal employee of A-1 and A-2, and members of immediate family.
2. Honorarium
 - a. NRA must have permission from State's Protocol Division and Immigration to be paid an honorarium. NRA not allowed to receive any compensation for non-diplomatic work without this approval.
 - b. Required documents:
 - i. FNIF
 - ii. Compliance Statement Form
 - iii. Employee – Independent Contractor Form
 - iv. Copy of ID page from passport
 - v. Copy of Visa
 - vi. Copy of I-94 card
 - vii. Signed 8233
 - viii. SPT not required as A-1's are exempt from counting days in perpetuity
 - ix. SSN or ITIN OR W-7 application
 - c. Report income on a 1042-S
 - d. Without documentation, withhold 30% and report on a 1099 MISC.
 - e. Tax exempt (and tax treaty exempt) only for pay received for official services performed for their foreign government

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