



# Tax Cover Sheet International Visitor-Honorarium & Compensation

Please submit to <https://go.iu.edu/nra-visit-upload>  
For questions, please contact FMS Tax 812-855-0375, taxpayer@iu.edu

## IU Department MUST complete ALL questions 1-6 & 17:

1. If the payment is subject to tax withholding, will the department pay the taxes (gross up) for the payee?  
**YES**                      **NO**      **If left blank, answer defaults to "NO".**

2. Dept. Contact

3. Date form completed

4. Vendor ID

5. Email

6. DV #

OR PO Doc ID#

## Questions 7-16 Can be completed by our International Visitor or by the IU Department

7. Visitor's Printed Name (Last, First)

8. What is the purpose of the IU visit? (Check all that apply)

Artist/Public Performer

Collaborator\* (with whom: \_\_\_\_\_)

Presenter/Speaker/Lecturer

Other: \_\_\_\_\_

\*An individual will serve in an advisory or consulting capacity with an IU professor/doctor ("collaboration between equals") type of arrangement

9. List the number of days you participated in the activity in #8

# \_\_\_\_\_ days

10. Do you have a US tax ID number?    \_\_\_\_\_ YES    \_\_\_\_\_ NO

10(a). At IU, have you applied for ITIN?    \_\_\_\_\_ YES    \_\_\_\_\_ NO

10(b). If yes, to either, do you wish tax treaty benefits?    \_\_\_\_\_ YES    \_\_\_\_\_ NO

11. Have you been paid or reimbursed by **more than 5** U.S. institutions (excluding this visit to IU) during the **past 6 months**?

\_\_\_\_\_ Yes    \_\_\_\_\_ No

[See instructions for additional detail]

**CONFIRMED WITH VISITOR**

12. Passport Country used to enter U.S. \_\_\_\_\_

13. Is this also your country of tax residence?    \_\_\_\_\_ YES    \_\_\_\_\_ NO

If NO, please indicate your country of tax residence. \_\_\_\_\_

14. **MUST** provide a copy of the I-94 Departure Card or a clear copy of this visit's entry passport stamp. Check box to define status as:

B-1/WB

B-2/WT

J-1 professor/research scholar

O-1/P-1

F-1/J-1 student

Other: \_\_\_\_\_

15. Date Range as shown on I-94 departure card or passport stamp.

16. F, J, O, or P immigration status has a sponsoring institution. Please name the institution.

## 17. Documents to be included with this cover sheet if # 10(b) is "YES" :

Form W8BEN [ submitted to vendor workgroup, see pg 2]

copy of I-20 (F status)

Copy of I-94 card (**always required**; see #14)

copy of DS-2019 (J status)

International Tax Questionnaire (for tax treaty)

copy of I-797 (O, P status)

## Instructions to the Indiana University Tax Cover Sheet International Visitor and Department

### **MUST be completed by the Department:**

- Line 1.** If left **blank**, the default answer is **No**. Indicate whether the department will pay the taxes for additional income paid to the visitor. FMS Tax will honor this request only when both criteria listed are fulfilled:
- The income is subject to taxation.
  - The visitor is not able to reduce the tax rate by claiming a tax treaty benefit.
- Line 2.** List the department contact name [who is filling out the form]
- Line 3.** List the date that the form was completed.
- Line 4.** List the department contact phone number.
- Line 5.** List the department contact email address.
- Line 6.** List the DV or the PO reference number.
- Line 17.** Indicate which forms that will accompany this Tax Cover Sheet. The W-8Ben is required. However, if you have already submitted it to Accounts Payable/Purchasing for vendor set-up, you do not need to send Tax another copy

### **To be completed by the visitor or department:**

- Line 7.** Print last name and first name
- Line 8.** Describe the purpose for visiting IU. What are you doing to receive the payment? *E.g.:* services performed, travel reimbursement, attend or participate in conference, job interview, or school admission interview
- Line 9.** List the number of days you will be associated with the IU activity listed in #8. Specific dates you participated in the activity (must be less than 10 days at IU for certain visa types, see #11 below)
- Line 10.** Answer "YES" or "NO" to each question.
- Line 11.** U.S tax regulations require confirmation of other academic visits for B-1, B-2, VWB, VWT visitors.
- the NRA has been paid or reimbursed by more than five other U.S. institutions or organizations during the past six months YES NO AND
  - the NRA is engaged in usual academic activity or activities being compensated for ten days or **MORE**, YES NO
  - If both are "NO", then the B-1, B-2, VWB, or VWT visitor may be paid.
  - Please contact the Tax Department promptly if "YES" is the answer to either question above.**
- Line 12.** List the country that issued the passport used to enter the U.S.
- Line 13.** Indicate if this is where you also currently pay taxes outside of your visit to the U.S. If not, list your country where you pay taxes/consider your tax residence.
- Line 14.** List your status as indicated on the I-94 Departure Card you received upon entry into the US. If you did not receive an I-94 card please provide a clear copy of your entry passport stamp. **Canadians** may/may not get an I-94 Departure Card depending on purpose of travel to US. If you used your Canadian passport and did not receive an I-94 Departure Card, please provide a copy of the stamp for your current visit in your passport as support. Canadians passport holders may not receive a stamp. Due to a new process, international visitors may travel to the US on an **ESTA** Waiver. If you used an ESTA waiver and did not receive an I-94, please provide a copy of the stamp for your current visit in your passport as support.
- Line 15.** List the date range as shown on the I-94 Departure Card. This is the date range allowed in the US with your visa. The date range is not the length of your stay for the IU activity. The dates will be stamped/written in on the I-94 card, itself. For Canadians or ESTA waiver travelers, this would come from the stamp on the passport.
- Line 16.** List the sponsoring institution if you are visiting on an F, J, O, or P status.

### **After completing form:**

**DV Payments & P.O. Payments:** Department administrator collects the various documents and sends them with this form and the associated documents directly to FMS Tax via upload at <https://go.iu.edu/nra-visit-upload>. W8BEN should be sent to the DV or Purchasing vendor set-up group to accompany a vendor change (PVEN) document.