

To be completed by ALL International Employee, Students and Visitors(treaty benefits only)

Help to complete the International Tax Questionnaire (ITQ)form

If you have additional questions about completing this form, please email taxpayer@indiana.edu or call 812.855.0375

Step 1: Complete each line of the ITQ. If a question does not apply answer “No” or use “N/A”

Question 1: MUST be answered. If you are not sure if a treaty applies, then answer “Yes”. If you are sure that you do not want treaty benefits, then answer “No”. Here is additional information regarding treaty benefits:

Tax Treaty Benefits definition: *The United States has income tax treaties with a number of foreign countries. Under these treaties, residents (not necessarily citizens) of foreign countries are taxed at a reduced rate, or are exempt from U.S. income taxes on certain items of income they receive from sources within the United States. These reduced rates and exemptions vary among countries and specific items of income. Based on the information provided in the ITQ, the Tax Department can determine whether a visitor may be granted tax treaty benefits.*

*The mere **existence** of a tax treaty between the U.S. and a visitor's resident country **does not guarantee** that the visitor may take advantage of any tax benefits. Eligibility for treaty benefits are often related to the primary purpose of the visitor at the time of entry into the U.S. (even if changed later while still in the U.S.).*

Question 21: REQUIRED. Start with your current entry into the US. The current date arrived **must** match your I-94 card or **Homeland Security entry stamp from passport or electronic version of I-94**. Continue with the previous dates you entered and exited the US. Use the back of the ITQ or an additional page if necessary.

Income Section Question 22-25: See definitions of types of payments

Employment payment: *IU makes payments to you on a fixed schedule (biweekly, monthly) based on hours worked under the direction and control of another university faculty or staff member. You may have a required number of hours to perform a service, or a set schedule for which you are expected to be working on behalf of IU.*

Employee examples: *Associate instructor, graduate assistant, research or teaching assistant, hourly paid work, teacher, researcher, professor, individual on OPT/CPT.*

Student definition: *You are enrolled in at least one credit hour of coursework or you were enrolled at any time during the current calendar year at IU.*

Scholarship/Fellowship payment: *As a student you receive money **through your bursar account** for the purpose of study, training, or research.*

Scholarship/Fellowship examples: *tuition reduction, living allowance, stipend, scholarship, fellowship, fee remission, research, travel award, or other award to name a few. Note: Money received from a family member to assist with educational or living expenses is not considered a scholarship/fellowship.*

Honorarium or Self-employment payment: *IU pays you performing services for Indiana University on a short-term, independent basis. Payments are generally made in a lump-sum payment or in installments based on the performance of the service or the completion of projects. Payments may be in the form of compensation for services or travel.*

*A short-term visitor may receive payments to aide in the pursuit of study, training, or research for the **visitor's** benefit; however, they are **not** an enrolled student or employee. Payments for these visitors generally cover living, research, or travel expenses.*

Honorarium or Self-employment examples: *Speaking, lecturing, attending a conference or seminar; musician or other performing artist; professional athlete; performing research in collaboration with IU on short-term basis; performing research independent of IU for visitors' benefit.*

Step 2: Send or bring completed ITQ, copy of I-94, and sponsoring document (e.g. I-20, DS-2019, EAD Card) to:
Financial Management Services, Poplars Bldg Room 527, Bloomington, IN 47405 OR

** IUPUI Employees ONLY: IUPUI Payroll, Lockefield Village, 980 Indiana Ave. Suite M172, Indianapolis, IN 46202-5168

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Instructions for International Tax Questionnaire (ITQ)

Step 1: Complete each line of the ITQ. If a question does not apply answer "No" or use "N/A"

Step 2 **Send or bring completed ITQ, copy of I-94, and sponsoring document (e.g. I-20, DS-2019, EAD card), passport to:
Financial Management Services, Poplars Bldg Room 527, Bloomington, IN 47405 OR**

**** IUPUI Employees ONLY: IUPUI Payroll, Lockefield Village, 980 Indiana Ave. Suite M172, Indianapolis, IN 46202-5168**

Individual Information: Today's Date _____

- 1. **Do you** wish to claim tax treaty benefits (reduction in tax withheld) [MUST ANSWER ONE] YES NO
- 2. University ID Number (10 digits): _____ 3. Date of Birth (Month/Day/Year): ____/____/____
- 4. Last Name (Family Name) : _____
- 5. First Name (Given Name): _____ 6. Middle Name: _____
- 7. Tax ID Number - Social Security (SSN) If just applied, attach SSA letter OR Individual Taxpayer Identification (ITIN)
SSN: _____, or **Have Applied for SSN:** or TIN: _____
(Must Attach **Letter from SSA**)

Addresses:

8. United States
Address Line 1: _____
Address Line 2: _____
City: _____ State: _____ Zip: _____

9. Foreign Country
Address Line 1: _____
Address Line 2: _____
City: _____ City Postal Code: _____
Province/Region: _____ Province/Region Postal Code: _____
Country: _____

10. Telephone Number: (_____) _____ - _____ **11. Email Address:** _____

12. Country that issued passport: _____ **13. Passport number:** _____

14. Country of tax residence (where you pay taxes outside of the United States): _____

15. Have you applied for Lawful Permanent Residence in the United States: YES NO

16. Have you received Lawful Permanent Resident Status (green card): YES (Include copy of card) NO

17. Are you currently enrolled as a student at Indiana University?: YES NO.

18. Enrolled in a full-time educational program: YES NO

Continued on page 2 of the INTERNATIONAL TAX QUESTIONNAIRE

IU INTERNATIONAL TAX QUESTIONNAIRE

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Name: _____ University ID Number (10 digits): _____

Visa Information:

19. Please check your current immigration status and primary purpose:

_____ **J-1 Student** – Select primary purpose
 _____ Degree seeking _____ Non-degree seeking _____ Full-time Academic Training

_____ **J-1 Non-student** – Select Category and Primary purpose
Category listed on DS-2019:
 _____ Teacher _____ Professor _____ Research Scholar _____ Alien Physician _____ Camp Counselor
 _____ Short-term Scholar _____ Trainee – Medical _____ Trainee (non-medical) _____ Summer Travel/Work
Primary Purpose:
 _____ Teaching _____ Lecturing _____ Observing _____ Conducting Research _____ Clinical Activities
 _____ Practical Training _____ Short-term Scholar _____ Summer Travel/Work _____ Other _____

_____ **J-2** – Here with J-1 Spouse/Parent

_____ **F-1 Student** – Select primary purpose _____ Degree seeking _____ Non-degree seeking _____ Full-time OPT/CPT

_____ **H-1B** – Select primary purpose _____ Teaching _____ Lecturing _____ Clinical Activities _____ Research
 _____ Other temp employment

_____ **Other Visa Type** – list immigration status and specify primary purpose: _____

20. Provide details about any visit to the U.S. for the last six (6) years & all prior visits on a J, F, M or Q visa. REQUIRED

****Current line must include the date on your I-94 Card in the arrival column with the departure date blank**

	Visa Type	Primary Purpose (Study, Research, etc.)	Date Arrived in US (M/D/Y)	Date Departed US (M/D/Y)	Treaty Benefits Claimed (NO or YES)
Current	_____	_____	** _____	XXXX	_____
1	_____	_____	_____	_____	_____
2	_____	_____	_____	_____	_____
3	_____	_____	_____	_____	_____
4	_____	_____	_____	_____	_____
5	_____	_____	_____	_____	_____

If additional lines are needed, used the back or additional page

Income

21. Do you have a job working for Indiana University? YES NO

Name of Department performing services for: _____

Job Title or Occupation: _____ . Estimated annual income: _____

22. Will you receive a scholarship/fellowship to pay the following types of expenses YES (select all that apply) NO

_____ Tuition, required fees, or both

_____ Living expenses, travel, research, or any other type of fee that is not required for enrollment

Indicate the source of the scholarship/fellowship income:

___ Indiana University ___ Foreign Source ___ United States Source ___ Other – Please describe: _____

Is your primary purpose that of a student? If YES, please select one of the following student types:

___ Undergraduate Student ___ Master’s Student ___ Medical Student ___ Doctoral Student ___ Post-Doctoral Student

23. Are you receiving an Honorarium payment or self-employment income (see instructions): YES NO, How much \$ _____

24. Are you receiving payment as a professional, self-employed artist or athlete (see instructions): YES NO, How much \$ _____

25. Are you a non-student receiving payment for living, research, or travel expenses: YES NO, How much \$ _____

I declare that my responses to this questionnaire on page 1 and page 2 are true and complete and I give FMS staff permission to access my I-94 online via <https://i94.cbp.dhs.gov/>

Signature: _____ Date: _____