

International Visitor

○ Passport always required	○ Copy of I-20 (F status)
○ Form W-8BEN always required	○ Copy of DS-2019 (J status)
○ Copy of I-94 always required	○ Copy of I-797 (O, P status)
○ See Patti (B status)	○ Copy of I-797A (H1B status)

(Rev. February 2014)

Department of the Treasury
Internal Revenue Service**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

► For use by individuals. Entities must use Form W-8BEN-E.

► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.

► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- A person acting as an intermediary W-8IMY

Instead, use Form:**Part I Identification of Beneficial Owner (see instructions)****1** Name of individual who is the beneficial owner**2** Country of citizenship**3** Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

City or town, state or province. Include postal code where appropriate.

Country

4 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)**6** Foreign tax identifying number (see instructions)**7** Reference number(s) (see instructions)**8** Date of birth (MM-DD-YYYY) (see instructions)**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)****9** I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.**10** Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)



Disbursement Voucher Payee Certification

I, (print payee name) _____, hereby certify that the information relating to KFS¹ Disbursement Voucher Number _____, requesting payment for expenses, is just and correct. I certify that all charges and/or reimbursements pertain to Indiana University business, that the amount is legally due after allowing all just credits, and that no part of the same has previously been paid or will be paid by another source.

\$ _____

Payment Amount²

Payee Signature

Date

¹Kuali Financial System: Software program used to process electronic financial documents such as the disbursement voucher.

²Payment amounts for Accounts Payable (AP) payments must be exact. Payment amount for Travel payment may be estimated and is subject to change, pending final submission of receipts for reimbursements.

This form should be used as supporting documentation for any DV that is created for the purpose of paying an individual/business for compensation for services (less than \$1000), non-employee travel, or a stipend in lieu an invoice or contract.

Approval of the DV during fiscal officer routing will substitute for the fiscal officer and/or Account Manager signature formerly required.

This document plus the cover sheet should be submitted with any other supporting documents, including receipts for travel reimbursements pertaining to the disbursement voucher number noted on this form.



Tax Cover Sheet International Visitor-Honorarium & Nonemployee Travel

Please submit to Poplars 509, IU Bloomington, OR via Fax 812-856-4861
For questions, please contact FMS Tax 812-855-5657, taxpayer@indiana.edu

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

[CLICK TO RESET - CLEAR ALL](#)

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. Phone

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 [assumed included w/ vendor set-up]

☐

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 fax 812-856-4861. W8BEN should be sent to the DV or Purchasing vendor set-up group.