

INVITATION FOR FOREIGN VISITORS ENGAGED IN ACADEMIC ACTIVITIES

TO:

FROM: Department of Music, University of Delaware

FACULTY CONTACT:

SUBJECT: Your visit beginning _____ and ending _____

DATE:

The Department of Music at the University of Delaware is delighted that you will be bringing your talent and experience to share with our students during this academic year. We are looking forward to your visit.

The United States Congress has recognized the value of short-term academic exchanges by passing a law that permits international scholars entering the U.S. in "tourist" or "visitor" status to receive reimbursement for expenses and payment of honoraria. To qualify for the benefits of this law, your status and activities must meet certain criteria.

Please carefully follow the guidelines below to qualify for reimbursement of expenses and payment of honoraria in visitor status:

- You must obtain a US Individual Taxpayer Identification Number before coming if you do not already have one. This is done by completing a Form W-7 APPLICATION for IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER found at www.irs.gov or <http://www.irs.gov/pub/irs-pdf/fw7.pdf>.
- You must enter the United States on visitor status using a B-1 (visitor for business) or WB (waiver for business) visa and the visa status must be noted on your entry stamp.
- The duration of your academic activities at the University of Delaware for which you will receive reimbursement or honorarium must not be longer than 9 days.
- You must receive an entry stamp from Immigration upon arrival. This stamp must also have your visa status noted in it at the airport by the Department of Citizenship and Immigration Services. (US Immigration no longer uses the Form I-94 to record your entry and departure.)
- During the six-month period immediately prior to your visit at the University of Delaware, you may not have accepted reimbursements from more than five other institutions in the U.S. while in visitor status.

The University of Delaware requires you complete a UDW-8 form to authorize payments to non-US citizens. This form can only be completed after you have arrived in Newark. Our Performance

Coordinator, Laura Kerst (lkw@udel.edu) will meet with you to help you complete the form and make copies of the identity and visa pages of your passport and copy the USA entry stamp from your visit to Immigration upon your arrival in the USA.

Upon completion of the UDW-8 Form, we will begin to process your honorarium and reimbursement. This process will take approximately two weeks, and we are unable to secure your payment while you are still on campus. It is possible to transfer funds to your bank, if you provide all the necessary details including your name of bank, bank address, account number, account type, swift code (BIC), and IBAN Code.

Many countries have tax treaties with the US, and if your country has a tax treaty with the US, it will likely exclude honorariums paid for academic use from having to owe US tax on those earnings. However, each US institution legally may use their own discretion as to whether or not they collect the tax. Some institutions, like the University of Delaware, prefer to collect the tax to protect itself from liability and require the foreign visitor and our US tax department (Internal Revenue Service) to work out whether or not taxes are actually owed. Therefore, UD will collect tax on any honorarium earned at the rate of 30%. This tax collected is sent to the Internal Revenue Service (IRS) on the foreign visitor's behalf.

If you meet all of the eligibility requirements and your country has a tax treaty with the US, you will be able to file for a refund of the taxes withheld. Information about requesting a refund can be found at www.irs.gov. Although we are not tax accountants and cannot provide tax advice, our research indicates that you will need to complete a Form 1040NR to request your refund. You can always contact the international office of the IRS located closest to your country for additional assistance. A list of those international IRS offices can be found here: <http://www.irs.gov/uac/Contact-My-Local-Office-Internationally>

When speaking with the IRS or requesting help, you will want to be clear that you were in the US participating in an academic function providing consulting, teaching and demonstrating. Public entertainment income is not treated the same under the tax treaties as income earned from academic exchanges.

In order to file the Form 1040NR to request the refund of taxes withheld, you will need a Form 1042S. The Form 1042S is provided to you automatically by the University of Delaware at the close of the tax year on or about March 15 of the following year.