

The University of Arizona Speaker Checklist

(Please refer to the second page for restrictions on payments to foreign speakers)

1. Name of the speaker _____
2. Is the speaker a US citizen?
Yes _____ No _____
If Yes, Stop. If No, proceed.
3. Is the speaker a US permanent resident?
Yes _____ No _____
If Yes, Stop. If No, Proceed.
4. Does the speaker have a valid Employment Authorization Card issued by the United States Citizenship and Immigration Services (USCIS)?
Yes _____ No _____
5. The speaker's country of citizenship _____
6. The speaker's country of residence _____
7. What is the speaker's visa type for this visit? (check one)
B1 B2 WB WT
F1 student J1 student J1 nonstudent (scholar or researcher)
H1 O1 TN Other (please indicate) _____
8. Who is the sponsor of the speaker's visa (please check)
____ University of Arizona
____ Other institution (please indicate) _____
____ No sponsor
9. Does the speaker have a US Social Security Number or Individual Taxpayer Identification Number?
Yes _____ SSN or ITIN (please check one)
No _____

Quick Reference for Payments to Foreign Speakers

I. Foreign nationals who are allowed to receive honorarium and associated expenses

1. Permanent Residents
2. Non-immigrants with a valid Employment Authorization Card
3. Non-immigrants on **B1/B2/WB/WT** visa, on the condition that the academic activities at UA does not last for more than 9 days, and the speaker has not received honorarium from more than 5 institutions in the past 6 months. The speaker will be required to sign a statement (Honorarium Statement) to certify the above.
4. Scholars/researchers on **J1** visa. If the J1 is sponsored by an institution other than UA, the J1 speaker must provide a letter signed by the Responsible Officer (RO) of his sponsoring institution (generally the RO who signed his/her DS2019) approving his activities at UA.

II. Foreign nationals who are NOT allowed to receive an honorarium, but allowed to be reimbursed expenses associated with the academic activities

1. Students under F1 or J1 status
2. Employees from another institution who are under H1, O1 or TN status

Foreign nationals under any other immigration status (visa type) may NOT be allowed to be paid an honorarium and/or associated expenses. Contact Tax Compliance at 621-1957 for further assistance.

III. Tax Withholding

1. The honorarium payment to a foreign speaker is generally subject to 30% US tax withholding, unless he/she qualifies for income tax treaty exemption and claims the treaty exemption appropriately, or qualifies as a resident for tax purpose.
2. The foreign speaker must have a US Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in order to qualify for treaty exemption.

IV. General documentation requirements:

1. Copy of Passport
2. Copy of visa stamp/sticker
3. Copy of Form I-94 (front and back) – **must be obtained when the speaker is in the US.**
4. Copy of I-20 for F1s
5. Copy of DS 2019 for J1s
6. Copy of US issued SSN or ITIN (not a foreign SSN) if a fee is paid
7. Other as applicable (such as Honorarium Statement or RO letter)
8. The speaker who is receiving an honorarium will be required to complete an individual record in an online tax compliance system named **GLACIER**. **GLACIER** will determine the speaker's tax residency status and qualification for tax treaty exemption, and prepare the required tax forms to claim the exemption for the speaker.