

Quick Guide – Payments to International Visitors

Last update 10/29/21

[NOTE: IU Departments must collect and submit/upload immigration documents to IU Tax Department for document approval. [BUY.IU did not eliminate this procedure.](#)]

Requested Immigration Docs and coversheets may now be *uploaded* [here](#).

Faxed immigration documents are no longer accepted from IU Departments. Please make sure you are using the [latest coversheet](#).

All payments to international visitors are reviewed by the IU's University Tax Services, who is responsible for maintaining compliance with all US tax laws. Documentation must be submitted directly to University Tax Services before payment can be reviewed and approved.

Departments who plan to host international visitors, even those that will be here for only a few days, should contact the [Office of International Services](#). They will assist you in obtaining information about available visa options and help determine which visa status is most appropriate for the visitor's individual circumstances.

Select the appropriate topic for instructions

Use the contact information provided to submit all documentation. Any information uploaded or sent to Office of International Services, Accounts Payable, or Travel Management must be submitted again to University Tax Services.

Honoraria/Compensation for Non-Employee Services Performed in the U.S.

Required Documentation:

Collect these documents when the visitor arrives and *upload to* <https://go.iu.edu/nra-visit-upload>

- [Tax Coversheet for International visitors](#)
- Passport with entry stamp OR I-94 departure card (see examples at bottom)
 - US Customs and Border Protection (CBP) has automated the I-94. Visit [CBP online I-94](#) to retrieve a copy.

Optional documentation to request tax treaty benefits:

- Residents of certain countries may be entitled to reduced tax rates or exemption from tax under a tax treaty between their country and the US. See the [Tax Treaty](#) page for more information.
- In order for University Tax to determine your treaty status the visitor must complete the [International Tax Questionnaire](#).

Travel Reimbursement only Within U.S.

Required Documentation:

Non-Employee travel reimbursements are assumed to be accountable plan. If a visitor is only being reimbursed for accountable plan travel expenses no immigration documentation is required.


If travel not related to the conduct of business on behalf of Indiana University will be classified as a fellowship for tax withholding and reporting purposes. Please see required documentation for **compensation** above.

Examples of non-accountable plan travel expenses:



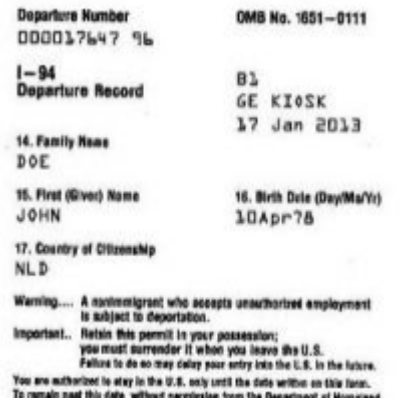

- Expenses past the 120-day accountable plan time frame.
- Spousal travel not related to job placement.

Any additional questions regarding travel policies and procedures should be directed to [Travel Management Services](#). Inquiries about immigration policies and procedures should be directed to the [Office of International Services](#).

Contact Information

Mail:	University Tax Services 400 E. 7th St. Poplars Building Room 527 Bloomington, IN 47405
Fax:	(812) 856-4861  IU Departments must upload documents
Upload Immigration Documentation: NOTE: must be on VPN to access	http://go.iu.edu/nra-visit-upload

Examples

<p>Passport with Admission Stamp: replaces I-94 for documentation purposes</p>	<p>I-94 Card: issued at both Northern and Southern Land borders</p>
 <p>A passport page with a pink admission stamp. The stamp includes the date 'FEB 10 2012', the name 'H1B', and the date 'March 11, 2013'. The stamp is from the 'CBP' (Customs and Border Protection).</p>	 <p>An I-94 card for Sandra Edith Renteria. It shows a departure number '602410985 20', a B2 visa number '04521', and an expiration date of 'Mar 20 2012'. The card is for a '20110921 US-VISIT 20110921 MULTIPLE' entry.</p>
<p>Version of I-94: issued by Global Entry Kiosks</p>	<p>I-94 Automated: Website print out www.cbp.gov/I94</p>
 <p>A printed version of an I-94 card. It includes the departure number '000017647 96', the OMB number '1651-0111', and the name 'JOHN DOE'. It also shows the birth date '10Apr78' and the country of citizenship 'NL D'. There is a warning about unauthorized employment and instructions to retain the permit.</p>	 <p>A screenshot of the I-94 Automated website printout. It shows the U.S. Customs and Border Protection logo and the admission record for 'JOHN DOE'. The record number is '6000688963' and the admit until date is '10/10/2012'. It lists personal details such as family name, first name, birth date, passport number, and class of admission.</p>