

Documentation required for Foreign Visitors

All foreign visitors are asked to provide the following information to the department upon arrival:

- 1) home and business address
- 2) copy of passport
- 3) copy of I-94 card (both sides)
- 4) copy of visa entry

If a visitor is receiving an honorarium, then an ITIN (International Tax Identification Number) or social security number is required in addition to the above documents. An ITIN or social security number is NOT required for expense reimbursement.

An ITIN (International Tax Identification Number) or social security number is required for any payment that will be reported to the Internal Revenue Service ("IRS" - the U.S. tax collection agency). Honorarium payment is considered taxable, and hence is reported to the IRS. While UIC can pay an honorarium without an ITIN or social security number, the university is exposed to penalties from the IRS. Consequently UIC requires foreign nationals to have a social security number or ITIN to receive an honorarium.

If a visitor already has a Social Security number, s/he cannot apply for an ITIN. If a visitor does not have a social security number or a previously issued ITIN, s/he can apply for an ITIN at the American Consulate in their home country. It takes about 6 - 8 weeks to obtain the ITIN after the application is submitted to the Consulate. Once an individual receives an ITIN, this number is good for life, and may be used anytime s/he receives payment from any institution in the United States in the future.

It may help to expedite the ITIN application at the U.S. Consulate if the visitor explains that this number is needed to receive the tax treaty exemption for the honorarium payment, if a tax treaty exists with their country (see link for list of countries with who have a tax treaty with the United States). If the visitor's country does not have a tax treaty with the United States, then taxes will be withheld at a rate of 33% from the payment.

<http://www.irs.gov/businesses/international/article/0,,id=96739,00.html>

Further information about payment to foreign nationals may be found on the Office of Business and Financial Services web site at:

http://www.obfs.uillinois.edu/manual/central_p/sec18-2.html