

## Contact Information for recipient

**NOTE** this form is to be used only if an honorarium has been granted to recognize services rendered by individuals. This is not an invoice, a scholarship form, nor to be used to pay companies/partnerships/organizations.

FIRST NAME		LAST NAME	
STREET ADDRESS			CITY / TOWN
STATE / PROVINCE	ZIP/POSTAL CODE	COUNTRY	EMAIL

## Services provided by recipient

Describe why this recipient is receiving an honorarium			
DATE SERVICE RENDERED		HONORARIUM AMOUNT (In US Dollars)	
ARE THESE SERVICES PERFORMED IN THE UNITED STATES? <input type="checkbox"/> Yes <input type="checkbox"/> No		IS THIS PERSON A CUNY EMPLOYEE ON PAYROLL? <input type="checkbox"/> Yes <input type="checkbox"/> No	VISA TYPE (If any)

## Nationality

Select one box only

- I am a U.S. citizen or resident alien of the United States.** I understand that the Research Foundation will report the payment as taxable to the IRS on Form 1099.
- I am not a U.S. citizen or permanent U.S. resident.** I have accepted an invitation from CUNY which will provide an honorarium payment and/or associated incidental expenses. The payment or incidental expenses will be for a usual academic activity which is open to students or the general public free of charge. This activity will not last longer than nine days, is made for the benefit of CUNY, and I have not accepted such payment or expenses from more than five institutions in the previous six month period.

**For services provided in the United States:** I understand that the University will apply 30% withholding and report the payment as taxable to the IRS on Form 1042-S. To request a tax treaty exemption from withholding, please complete and submit IRS Form 8233 using a valid SSN or ITIN along with this honorarium acceptance form. I understand that the 8233 will be submitted to the IRS for a determination of tax treaty exemption status and their decision shall be considered final. Substitute Form for W-8BEN. (for use by foreign individuals): This statement is being made in accordance with Treasury Regulations, Section 1.1331-1(e)(4)(vi). I 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 for chapter 4 purposes,
- 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

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.**

## Signature

I understand the University cannot make payments to third parties I designate in lieu of providing a payment to me.

NAME (PRINT NAME)	DATE	SIGNATURE
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► Honorarium recipients: Complete and submit this form to your contact PI at the City University of New York.