

Guide to Tax Compliance For Honorarium Payments

At the time of sending an official invitation letter for an academic activity involving an honorarium payment, the administrator issuing the invitation letter (using [this template](#)) should send a copy of the NYU "[Tax Compliance Form](#)" and "[U.S. Tax Information for Nonresident Alien Consultants and Guest Speakers](#)" to the honorarium recipient.

The following language should be included in the invitation letter regarding these documents:

Please review the enclosed copies of NYU's "[Tax Compliance Notification](#)" and "[U.S. Tax Information for Nonresident Alien Consultants and Guest Speakers](#)" carefully.

If you are a U.S. citizen, there is no need to fill out and return the "[Tax Compliance Form](#)." Please note that U.S. citizens will be required to fill out a W-9 as part of the NYU iBuy registration process, so there's no need for you to send a W-9 at this time in response to this invitation letter.

If you are not a U.S. citizen, please fill out the "[Tax Compliance Notification](#)" and return it to *[name of administrator sending the invitation]* by email as a PDF-attachment at your earliest convenience. Please note that guest speakers are responsible for entering the U.S. under a visa or visa waiver program that allows payment for services, including honoraria or guest speaker fees, and/or reimbursement for travel. If you are unsure of the correct visa category for your travel, we would be happy to reach out to NYU's Office of Global Services on your behalf to ask for advice based on your particular situation.

Completed "Tax Compliance Notification" forms should be submitted via email to nyu.glacier@nyu.edu to initiate GLACIER processing for international guest speakers receiving an honorarium.

If an international guest would like advice about visas, contact the [Scholar Services division of the Office of Global Services](#) to solicit advice.