



Foreign Visitors Honoraria Attestation Form

The attestation below is required in order to comply with U.S. immigration law. The attestation applies only to foreign visitors on "B visas" or "visa waivers." An educational institution can pay an honorarium to foreign visitors who enter the U.S. on a B1 Visa or a B1 Visa Waiver (VWB), but only in limited circumstances.

Foreign visitors who enter the U.S. on a B1 visa or B1 visa waiver may receive expense reimbursement. They are not required to complete this attestation if the only payment is an expense reimbursement.

Part I: Visa Status

Visa Status: B-1 (visitor for business)
(select appropriate visa status) WB (visa waiver: business)

Country of Citizenship: _____

Country of Permanent Residence: _____
(If different from citizenship)

Part II: Attestation

I entered the U.S. with the visa status identified in Part I. (Attach a copy of your U.S. "arrival/departure" card or print out of the Form I-94.) I will be at Brown for nine business days or less. I have not received more than five payments (including reimbursed expenses) from U.S. sources in the past six months.

Signature **Date** _____

Full Name: _____

Note: Brown generally withholds 30% on honoraria paid to foreign nationals. Brown issues a U.S. tax reporting form (1042-S) in February following the year of the payment. The IRS form includes the taxable amount paid to you by Brown and the amount of U.S. taxes Brown withheld. Many foreign nationals use the form to report the income to their home country and claim a foreign tax credit for taxes paid in the U.S. Some foreign nationals file a U.S. tax return to claim a refund.