



Nonresident Foreign Speakers

Please be aware of the following procedure now being implemented by the Business Office regarding honorarium payments to nonresident foreign speakers:

Effective immediately, all nonresident foreign guest lecturers receiving an honorarium payment (or "lecture fee") for their services must have either a valid social security number or an ITIN (Individual Taxpayer Identification Number). An ITIN is a nine-digit number issued by the U.S. Internal Revenue Service (IRS) to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number. [Click here for application form W-7 and additional instructions.](#) Since it takes six to eight weeks to issue an ITIN, it is highly recommended that the application process begin well in advance of the visitor's date of arrival.

For guest speakers who have already participated in an event and have returned home, it may be possible to provide, in lieu of an honorarium, a reimbursement for travel and/or meal expenses up to the amount of the intended honorarium. Original receipts must be submitted with the request, which should be forwarded to the Office of the Provost. You might want to consider this as an alternate way of compensating future nonresident foreign visitors.

More complete guidelines will be provided by the Business Office in the very near future. In the meantime, if you have any questions, please call Ms. Migdalia Schaeztle, in the Business Office, extension 7670.

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