



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 and reimburse expenses to foreign visitors who enter the U.S. on a B visa or a visa waiver, but only in limited circumstances. Contact us at tax@cornell.edu if you have questions.

Part I: Visa Status

- Visa Status: (select appropriate visa status)
- B-1 (visitor for business)
- B-2 (visitor for pleasure)
- WB (visa waiver: business)
- WT (visa waiver: tourist)
- Visa exempt (e.g., Canada/Bermuda)

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 Cornell 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: Cornell generally withholds 30% on honoraria paid to foreign nationals. Cornell issues a U.S. tax reporting form (1042-S) in March following the year of the payment. The IRS form includes the taxable amount paid to you by Cornell and the amount of U.S. taxes Cornell 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. The IRS requires a U.S. federal ID number on all tax returns. Contact us at tax@cornell.edu for additional information.

Return this completed form to ...

University Tax Office
341 Pine Tree Road, Ithaca, NY 14850
Fax: (607) 255-0327, Email: tax@cornell.edu