Substitute

Form W-8 Honorarium Certificate of Foreign Status for Individuals

I am not a U.S. citizen, nor have I been granted permanent residency (green card holder).

I am not a Resident Alien for tax purposes. I have not passed the substantial presence test.

I understand that James Madison University is required by Federal Law to withhold 30% tax from honoraria payments for work performed in the U.S., unless specifically exempted by an income tax treaty, and to issue a 1042S form to me at year end, and that I will be required to file a U.S. income tax return by April 15th of next year.

B-1, B-2, WB, or WT visa holders: I hereby certify that the services are being conducted for the benefit of James Madison University. I will be at James Madison University no longer than 9 days and have not accepted payment or expenses from more than 5 institutions in the previous 6 month period.

Name: _____ _____ _____
First Middle Last

U.S Taxpayer ID *(required for work performed in the U.S.):* _____

Permanent Residence Address *(Do not use a P.O. Box):* _____

Street, Apt. or Suite No

City or Town, State or Province. Include postal code where appropriate. Country (Do Not Abbreviate)

Mailing Address *(if different from above)*:

Street, Apt. or Suite No

City or Town, State or Province. Include postal code where appropriate. Country (Do Not Abbreviate)

Under the penalties of perjury, I declare that to the best of my knowledge and belief, the above statements are true, correct, and complete. The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

_____ _____
Signature Date