

HOW TO RECEIVE YOUR JAMES MADISON UNIVERSITY COOPERATING TEACHER HONORARIUM*

*NEW PROCESS BEGINNING FOR EXTENDED BLOCK PLACEMENTS STARTING 2/5/24 AND ALL FUTURE BLOCKS:

Thank you for hosting a James Madison University student teacher. Please complete the following after the first 2 weeks of student teaching:

- Prior to the start of your placement, you will receive an email titled “Welcome!” that contains information about your placement and a link to the [Cooperating Teacher Honorarium Verification Survey](#). Complete this survey with your information.
- You will then receive an email from Sandy Evick in the Accounting Technology office to complete a **digital W-9 form**, and to enroll in **Zelle direct deposit***.

*Note: There will no longer be an option to receive a check by mail for Honorarium.

- **NOTE:** Due to budgetary constraints, we will not be able to process any honorarium requests after **December 30** (for fall placements) and **May 15** (for spring placements). Please submit all required documents before then.
- **TAXABLE INCOME:** Honoraria are considered taxable income and will be reported to the IRS and to the state. You are responsible for reporting this income and for payment of any income or self-employment taxes.

For any CTs who are **currently hosting a Block 3 student teacher or who hosted a student teacher in a previous placement**, PLEASE SEE BELOW:

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*This process remains in effect for Block 3 2024 placements (1/16/24-3/8/24). All future placements will follow NEW process as described above on page 1.

Thank you for hosting a James Madison University student teacher. Please complete the following after the first 2 weeks of student teaching:

****Electronic signatures are unacceptable****

- Complete this link for the [Honarium Verification Form](#).
- Complete this link for the [W-9 form](#) if you meet the following:
 - You haven't completed one for us in the past.
 - Your name or address has changed.
 - **Directions** for filling out W-9 can be [found below](#).
- Checks will be mailed to the address you provide on your documentation.
OR
Direct deposit is available at this time – please email teacher-ed@jmu.edu if you wish to enroll.
- **Return** the above forms by email (teacher-ed@jmu.edu), fax (540-568-3342), or U.S. mail to:
Education Support Center
MSC 6915
James Madison University
395 South High Street
Harrisonburg, VA 22807
- **NOTE:** Due to budgetary constraints, we will not be able to process any honorarium requests after **December 30** (for fall placements) and **May 15** (for spring placements). Please submit all required documents before then.



Education Support Center
395 South High Street, MSC 6915
Harrisonburg, VA 22807
Phone: (540) 568-6274
Fax: (540) 568-3342

Honorarium Verification

*Submit an honorarium verification form for each student teacher you host.
*Please update or add information as necessary.

Name:

SSN (leave blank if you **are** submitting a W-9):

Preferred First Name:

Home Address, City, State, Zip:

Email Address:

School:

Division:

School Address:

School Phone:

Current Teaching Assignment:

Student Teacher:

University Supervisor:

Block:

Year:

Signature: _____

Background Information

Highest Degree Earned:

Endorsement (Grade Level/Subject):

Number of Student Teachers You
Have Had (from any institution):

Total Years of Experience:

Gender:

Birth Date:

Clinical Faculty

Have you been trained as Clinical
Faculty?

If so, where?


If you were trained with MidValley
Consortium, we have your
information. If you were trained
elsewhere in VA, **please provide
evidence** of your Clinical Faculty
status.

TAXABLE INCOME:

Honoraria are considered taxable income and will be reported to the IRS and to the state. You are responsible for reporting this income and for payment of any income or self-employment taxes.

Instructions for Completing a Commonwealth of Virginia Substitute W-9 Form

NOTE: These are directions only. Do not fill out any information unless you are using the fillable W-9 linked on the first page.

Form W-9 Commonwealth of Virginia Substitute W-9 Form Revised March 2022	<h2>Request for Taxpayer Identification Number and Certification</h2>	
<input checked="" type="checkbox"/> Social Security Number (SSN) <input type="checkbox"/> Employer Identification Number (EIN) 1 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number . The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.	
Unique Entity Identifier (UEI) (see instructions) 2 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Legal Name: 3	<input type="text"/>
	Business Name:	4 <input type="text"/>

1. **Tax Identification Number:**
 - a. Check the box next to Social Security Number and provide the number in the box.

2. **UEI Number:** Not applicable (this is only for businesses, not individuals)

3. **Legal Name:**
 - a. Full legal name of individual. This name must **be exactly what is on an individual's federal tax documents.**
 - b. For an individual, the first, middle, and last name should be included. If four names then clearly specify whether it is two last names or two middle names and also whether any names are hyphenated.

4. **Business Name:**
 - a. As you are completing this form for an individual (yourself), the business name is not applicable.

Section 1 - Taxpayer Identification	5 Entity Type	6 Entity Classification	7 Exemptions (see instructions)
	<input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> C-Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Government <input type="checkbox"/> Partnership <input type="checkbox"/> Non-Profit <input type="checkbox"/> Corporation	<input checked="" type="checkbox"/> Professional Services <input type="checkbox"/> Medical Services <input type="checkbox"/> Political Subdivision <input type="checkbox"/> Legal Services <input type="checkbox"/> Real Estate Agent <input type="checkbox"/> Joint Venture <input type="checkbox"/> VA Local Government <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> Federal Government <input type="checkbox"/> OTH Government <input type="checkbox"/> VA State Agency <input type="checkbox"/> Other	Exempt payee code (if any): <input type="text"/> (from backup withholding) <input type="text"/> Exemption from FATCA reporting code (if any): <input type="text"/>

5. Entity Type

- a. This is Individual.

NOTE: These are directions only. Do not fill out any information unless you are using the fillable W-9 linked on the first page.

6. Entity Classification

- a. This is Professional Services.

7. Exemptions:

- a. You may claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income, and certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.
- b. **What is FATCA reporting?** The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting.

Contact Information			
Legal Address:	8	Name:	10
City:	State : Zip Code:	Email Address:	11
Remittance Address:	9	Business Phone:	12
City:	State : Zip Code:	Fax Number:	
		Mobile Phone:	13
		Alternate Phone:	

8. Legal Address: Enter your legal address, as recognized by the U.S. Postal Service.

9. Remittance Address:

- a. Only fill this in if you want the payments to go to a different address than your legal address above
- b. If an additional address line uses a unit indicator, the unit type should be specified (e.g. APT, STE, BLDG, RM, etc.).

10. Name: Individual’s name.

11. Email Address: A contact email address should be provided.

12. Business Phone: A contact phone number should be provided.

13. Fax Number, Mobile Phone, Alternate Phone: A fax number, mobile phone, or alternate phone number can be provided here, if applicable.

NOTE: These are directions only. Do not fill out any information unless you are using the fillable W-9 linked on the first page.

Section 2 - Certification	Under penalties of perjury, I certify that:		
	1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.		
Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See instructions titled Certification			
Printed Name:	14		
Authorized U.S. Signature:	15	Date:	16

14. Printed Name: The individual’s name should be printed here.

15. Authorized U.S. Signature: The form must be **signed by hand**. Electronic signatures or typed signatures will not be accepted.

16. Date: The date the form is signed should be provided.

****ADDITIONAL NOTES**

- Write legibly in pen (blue or black ink only) when completing a handwritten form.
- For **forms prepared on the computer, remember to print, sign and date** the form in pen before sending. Signature and date should be in blue or black ink only.
- If highlighting, **only use a yellow-colored highlighter**. All other colors cause the writing to become unreadable when scanned.