

## Background (The Law)

The American Competitiveness and Workforce Improvement Act (effective October 21, 1998) amended the Immigration and Nationality Act (8 U.S.C. 1101 et seq.) as follows. Any alien admitted under section 101(a)(15)(B) may accept an honorarium payment and associated incidental expenses for a usual academic activity or activities (lasting not longer than 9 days at any single institution), as defined by the Attorney General in consultation with the Secretary of Education, if such payment is offered by an institution or organization described in subsection (p)(1) and is made for services conducted for the benefit of that institution or entity and if the alien has not accepted such payment or expenses from more than 5 institutions or organizations in the previous 6-month period.

## Attestation

I, \_\_\_\_\_, a citizen of \_\_\_\_\_, am an alien admitted to the U.S. under Section 101(a)(15)(B) of the Immigration and Naturalization Act. I attest that I had not received honoraria payments and associated expense reimbursements from more than 5 institutions in the previous sixmonth period before this honorarium was awarded to me. I further attest that the honoraria payment and/or associated expenses I will receive from the University of New Mexico are for usual academic activities and that those activities did not/will not last for more than nine days.

List payments in the previous six months form current and/or other institutions, using the table.

INTITUTION	DATE	AMOUNT

This form must be completed and signed by the foreign national business visitor if an honorarium is to be paid.

Departments may refer to University Business Policy 2180, Foreign Nationals, for further information. If the foreign national's tax residency status is that of "nonresident alien" for U.S. income tax purposes, as determined by information provided by the payee, all honorarium payments are subject to 30% income tax withholding unless covered by an income tax treaty. In order to claim income tax treaty benefits, or to file for a refund of federal taxes withheld, the foreign visitor must possess a valid SSN or ITIN. Note: a Canadian ITIN is not allowable on this form. Please contact Taxation at (505) 277-2018 for assistance.

## Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief, the statements are true, correct, and complete.