

**Recipient Contact Information**

**Important!** This form should only be used when an honorarium has been accepted as a gratuitous payment in recognition of a service for usual activity.<sup>1</sup> This form should not be used by employees, entities, and organizations or for services billed via invoice. It should not be used in lieu of academic payments such as scholarships or grants. *If the honorarium exceeds \$600, please contact [accountspayable@msudenver.edu](mailto:accountspayable@msudenver.edu).*

FIRST NAME		LAST NAME	
STREET ADDRESS		CITY/TOWN	
STATE/PROVINCE	ZIP/POSTAL CODE	COUNTRY	EMAIL
PHONE NUMBER		SOCIAL SECURITY NUMBER (OR TAXPAYER IDENTIFICATION NUMBER FOR NON RESIDENTS) OR 900# IF APPLICABLE	

**Services Rendered**

PLEASE DESCRIBE THE SERVICES PROVIDED AND ANY ADDITIONAL INFORMATION

WILL THESE SERVICES BE PROVIDED IN THE UNITED STATES?  Yes  No VISA TYPE (IF APPLICABLE):

**\*\*Since honorariums are considered taxable income under 26 USCA §61(a), I understand the University cannot make payments to third parties I designate in lieu of providing a payment to me. If a recipient wishes to transfer the payment to another organization or individual, the recipient must first receive the money and then donate it.**

**IMPORTANT: PLEASE REVIEW CAREFULLY & CHOOSE ONLY ONE OPTION:**

**I am a U.S. citizen or resident alien of the United States.** I understand that MSU Denver will report the payment as taxable on Form 1099 MISC.  
*If you are a U.S Citizen check the box above and proceed to the signature section*

**THIS PORTION IS TO BE COMPLETED BY NON U.S CITIZENS & NON RESIDENT ALIENS ONLY**

**I am not a U.S. citizen or permanent U.S. resident.**  
 I have accepted an invitation from MSU Denver which will provide an honorarium payment and/or associated incidental expenses. The payment or incidental expenses will be for a usual academic activity. This activity will not last longer than nine days, is made for the benefit of MSU Denver, and I have not accepted such payment or expenses from more than five institutions in the previous six month period pursuant to Immigration and Naturalization Act §212(q).

**For services provided in the United States:**

I understand that the University will apply 30% withholding and report the payment as taxable to the IRS on Form 1042-S. To request a tax treaty exemption from withholding, please complete and submit IRS Form 8233 using a valid SSN or ITIN along with this honorarium acceptance form. I understand that the 8233 will be submitted to the IRS for a determination of tax treaty exemption status and their decision shall be considered final. This statement is being made in accordance with Treasury Regulations, Section 1.1331-1(e)(4)(vi). I certify under penalties of perjury that:

- I have not accepted payments from more than 5 institutions in the last 6 months, pursuant to the *Immigration & Nationality Act* §212(q).
- I am the individual that is the beneficial owner (or I am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The income to which this form relates is:
  - not effectively connected with the conduct of a trade or business in the United States,
  - effectively connected but is not subject to tax under an applicable income tax treaty, or
  - the partner's share of a partnership's effectively connected income

<sup>1</sup>"Usual Academic Activity" means activity conducted for the benefit of the honorarium-paying institution and includes lecturing, teaching, consulting, conducting research, attending meetings, symposia or seminars, or otherwise sharing knowledge.

**Signature** *All recipients: please sign and date below.*

NAME (PRINT NAME)	DATE	SIGNATURE
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**Honorarium Recipients: Complete and submit this form to your contact at MSU Denver**  
 Questions? Contact the Compliance Officer at (303) 605-5812 or email [accountspayable@msudenver.edu](mailto:accountspayable@msudenver.edu)

**THIS SECTION IS TO BE COMPLETED BY MSU DENVER ONLY**

**FUNDING INFORMATION:**

FUND: \_\_\_\_\_ ORG: \_\_\_\_\_ ACCOUNT: 6667 PROGRAM: \_\_\_\_\_ ACTIVITY: \_\_\_\_\_ LOCATION: \_\_\_\_\_

Honorarium Amount: \_\_\_\_\_

Signatory Approval: \_\_\_\_\_

Name

Signature

Date

If this is your 1st payment from MSU Denver, please attach a W9. <https://www.irs.gov/pub/irs-pdf/fw9.pdf>