

B-1 Invitation Letters

Invitation letters for foreign national colleagues to obtain a B-1 visa and come to the U.S. for short-term collaboration or conference participation should include the following elements:

1. An invitation to the academic unit, including a statement of the specific dates **or** approximate length of time for the visit. The anticipated visit should not exceed six months.
2. brief discussion of the professional activity to be pursued during the period of the visit.
3. A statement that it is understood that the visitor will be responsible for his/her own expenses for the period of the visit – OR – if the department is covering any expenses, indicate what will be covered. (It is possible to provide reimbursement of some basic expenses for B-1 visitors, but no honorarium can be paid for visits exceeding 9 days.)

Tax implications for payments to short-term visitors

- To avoid tax withholding on **travel reimbursements**, the invitation letter & subsequent “paper trail” via IU Travel Management should articulate the invitee’s [expected] contribution to the event, if applicable. If the travel funds are for activity that is not considered University business, then tax withholding may apply in the same manner as for honoraria payments.
See also <https://fms.iu.edu/tax/international/quick-guide/>
- **Honorarium payments** will have 30% taxes withheld unless all of the following conditions are met:
 - recipient holds or has applied for a US Social Security Number (SSN) or Individual Tax ID Number (ITIN)
 - recipient’s country of residence has a tax treaty with the US that provides an exemption from tax withholding on honoraria
 - recipient provides passport and I-94 documentation of valid immigration status for receiving honoraria and completes other forms required by IU Tax Office before departing the U.S.See also http://www.fms.indiana.edu/tax/NRA/b1wb_st.asp

For further assistance from the Office of International Affairs (OIA) on facilitating travel and payments for international short-term visitors, please contact Mary Upton, Assistant Director for Scholar Services, maupton@iupui.edu, 274-3260. The OIA can facilitate application for SSN/ITIN, if applicable.