



INDIANA UNIVERSITY

**OFFICE OF THE VICE PRESIDENT
FOR INTERNATIONAL AFFAIRS**
Office of International Services

February 9, 2018

To Whom It May Concern,

Fellowship stipend payments issued by Indiana University to "la Caixa" fellows are foreign-sourced; therefore, the fellowship is not reportable for U.S. tax purposes for non-resident aliens. For that reason, Indiana University does not issue Form 1042-S to our non-resident alien "la Caixa" fellows.

Individuals classified as resident alien receiving "la Caixa" foreign-sourced stipend payments are required to self-report the fellowship income on their individual US tax return.

Please refer to the IU Tax Office website (<http://www.fms.indiana.edu/tax/>) or contact them at the e-mail address taxpayer@indiana.edu for any further clarification.

Sincerely,

A handwritten signature in dark ink, appearing to read "Paul Butler".

Paul Butler
Director, Administration and Finance