

STANFORD UNIVERSITY  PRESS ROYALTIES

Annual royalty statements and payments are mailed on or before December 1 for the fiscal year ending August 31. Please refer to your publishing agreement for exceptions.

Prior to paying author royalties, Stanford University (SU) is required by law to obtain a United States Social Security Number (SSN), United States Taxpayer Identification Number (ITIN)¹, or Foreign Taxpayer Number (FTN) from each author. Please refer to the chart below to determine which IRS forms you must complete.

For U.S. citizens or resident aliens, prior to processing the first payment, SU’s Controller’s Office will contact authors by email with instructions on how to submit required information via a secure online portal.

For foreign individuals and entities, prior to processing the first payment, Stanford University Press (SUP) royalty staff will contact authors and entities with instructions.

Questions about royalties and tax forms should be directed to Su-Mei Lee in the Royalty Department.

Tel: (650) 725-0837

Fax: (650) 725-3457

E-mail: sumeilee@stanford.edu

REQUIRED TAX FORMS

<i>Citizenship</i>	<i>W-9</i>	<i>W-8BEN</i>	<i>W-8BEN-E</i>	<i>Note</i>
U.S. citizen	√			Prior to processing the first payment, SU’s Controller’s Office will contact authors with instructions on how to submit required information, including payment options.
U.S. resident alien	√			
Foreign individuals		√		Prior to processing the first payment, SUP royalty staff will contact authors and entities with instructions.
Foreign entities			√	

1. An ITIN is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a 7 or 8 as the fourth digit (for example, 9xx-7x-xxxx). The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number, but who do not have, and are not eligible to obtain, a Social Security Number (SSN).

TAX TREATY INFORMATION FOR FOREIGN AUTHORS

Foreign individuals are subject to a U.S. tax at a 30% rate on royalty income they receive from U.S. sources. To claim tax exemption or reduction, foreign individuals who live in countries that have a tax treaty with the United States must have a SSN, ITIN, or FTN.

THE AUTHORS FUND

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