

INTERNATIONAL ASSOCIATION FOR PATTERN RECOGNITION

Procedures for Recipients of IAPR Prizes, Awards and Scholarships

These procedures apply, at the time of writing, to recipients of the following prizes, awards and scholarships:

- K.S. Fu Prize
- J.K. Aggarwal Prize
- Maria Petrou Prize
- IAPR Industrial Liaison Committee Best Industry Related Paper
- IAPR Education Committee Piero Zamperoni Best Student Paper Award
- TC1 Pierre Devijver Award
- TC4 Senior Biometrics Investigator Award
- TC4 Young Biometrics Investigator Award
- TC4 Best Biometrics Student Paper Award
- TC10/TC11 IAPR/ICDAR Outstanding Achievements Award
- TC10/TC11 IAPR/ICDAR Young Investigator Award
- IAPR Education Committee Research Scholarships

For US citizens and residents, Prizes, Awards and Scholarships are includable in U.S. income unless:

- the recipient transfers the prize to a charity or governmental unit, or
- the award is for activities conducted outside of the U.S.

For US citizens and residents, if the Prize, Award or Scholarship is includable in U.S. income:

- Recipients who are U.S. residents must complete Form W-9 and submit it to the IAPR. The IAPR will issue a Form 1099-MISC.
- Recipients who are claiming an exemption from withholding under a tax treaty must complete Form W-8BEN and send it to the IAPR.

The Prize, Award or Scholarship will be processed without tax withholding unless the recipient is a U. S. non-resident alien.

• If the prize, award or scholarship is being paid to a non-resident alien, withholding at a rate of up to 30% may apply. Please contact the IAPR Secretariat, secretariat@iapr.org, in this case.