

Publishing with Images

2025–2026



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Request a Consultation

Student and faculty authors at the University of Chicago working on publications with images are invited to request a consultation from the VRC. Whether you're working on a book, dissertation, article, edited volume, digital project, or other format, staff will review and evaluate your materials and offer project-specific advice across different components so you can move your project forward.

Email visualresources@uchicago.edu to get started.

Cover image: *Cochrane-Woods Art Center*, photograph by David Hartt, 2015

Notes for Dissertation Authors

The dissertation may be a rare opportunity to include many images—within fair use and copyright norms—without limitations on how many you can include from a publisher or editor. You'll want to carefully consider the fair use of any copyright holders who you need to maintain a good relationship with to secure permission to publish in the future book project. Dissertation authors may decide to redact some or all of the images in their dissertation if there are copyright and other concerns.

The VRC advises that you keep careful track of all copyright information and notes about fair use or public domain in your own notes/tracking system. We do NOT recommend making any statements in your dissertation about copyright or fair use. For example, if you decide to redact an image, the VRC recommends you remove the image, keep the caption, and include a brief note such as "Image redacted." or "Image redacted by author." at the end of the caption.

We recommend treating the decision about embargoing your dissertation separately from your decision about image copyright and fair use. The embargo is temporary, and is not a workaround for making a thoughtful decision about fair use and what images to include in the final dissertation you file with Knowledge and/or ProQuest.

For any future iterations or publications coming out of the dissertation project, you'll need to re-evaluate copyright and fair use for each subsequent project. While the images may be the same, the context is different.

The [Dissertation Office's Formatting guide](#) provides excellent advice on formatting all aspects of the dissertation, including expectations for the figure list and the figures themselves. We recommend using [Microsoft Word features to automatically create the list of figures based on your captions](#); this way, as you edit the captions, the figure list will automatically adjust.

Regarding image quality, the VRC suggests 1500 pixels on the long edge of the image and at least 72ppi for the dissertation. In general, if it looks good in the Word Doc, it will look good in your dissertation PDF! We encourage you to [evaluate your images according to typical requirements](#) for books and articles and take advantage of campus resources such as the VRC's [Image Digitization Request](#) service while you are still eligible.

Rich [captions](#) can reinforce the nuances of your argument and may help strengthen a fair use justification. In addition, the VRC encourages dissertation authors to consider adding [alt text](#) to describe their images and make their dissertation more accessible.

Image Captions

Image captions: a short description that includes title, date, source, etc. underneath the image or figure in your text. Captions orient your reader to your visual evidence and its source.

As an author, you have the power to decide what information your caption includes and prioritizes. Copying data records and previous citations of images of art and cultural heritage materials can perpetuate harmful or inaccurate information. For example, curators may have assigned a descriptive title to a painting that uses a slur to identify the subject of the painting. You do not need to cut and paste exactly as an artwork, object, or site has been captioned before. Instead, your research and argument may warrant an intervention, creating a caption that includes an updated descriptive title or contextualizes past harm. Your captions influence how current and future scholars will search and retrieve those images and bring them into new scholarly arguments.

Use Style Guides to Create a Custom Template

There is no perfect manual or style guide for image captions, and existing guides do not include sub-field norms, ethical considerations, or specific publisher/journal editorial standards. We suggest you collaborate with the VRC to create a template that's customized to your project, based on established guides (such as [Chicago Manual of Style](#) and the College Art Association's [Publication Style Guide](#)), and incorporating requirements from your editor.

In general, an image caption might take the following format:

Fig. X. Artist, *title*, date, medium, and dimensions are separated by commas, then followed by a period. Collection, [city, state/country if needed], and the accession number, separated by commas. Include optional book info as needed (see note below). Then in parentheses list required copyright and/or credit lines.

In developing your own citational practice and custom template, the VRC recommends:

- Consistency is key throughout your project's image captions.
- For works without a known maker or artist, consider using "unrecorded" or "unknown":
 - "Unrecorded" can be used for works characteristically attributed to a group of people, where little to no effort has been made to record the artist/maker. This will often include "non-Western" art and Ancient art.
 - For "one-offs" without Agent information (such as an unnamed photographer), use "unknown".
- For titles included in multiple languages, there is no prescriptive order for which should come first. For works originally created and titled in a language other than English, keeping the original language first may be important to your argument. You'll want to be consistent across all of your captions if you have the original language first, or English first, etc.
- For images scanned from an exhibition catalog, the caption should *not* include the publication information for that book, only the information related to the actual artwork. Exceptions include:
 - When the reproduction is of a period book or historically significant publication
 - Diagrams, floor plans, maps, or other line drawings published in books
- Distinguish between copyright in an artwork and in the image or photograph of the artwork
- Use the full, formal name of the collection or institution. We suggest only including the city, state, and country when required by the institution or for disambiguation.

- For photographs taken by you, you may want to include (photo by author) in the caption, to further acknowledge your scholarly contributions, and to allow your reader to properly source and cite the image.
- CAA's [Publications Style Guide](#) requires authors to explicitly state when an artwork or image is in the public domain or being used via fair use in the captions; the VRC advises NOT including this information in the caption; instead, track this information in your own records.
- The copyright holder or lender may require the inclusion of certain information or formatting in the caption. Similarly, your editor or journal may have other requirements. The VRC can help you create a captions template that balances these demands with your own needs.

Sample Captions from Recent UChicago Projects

Installation Views

Dan Peterman, *Corridor (sulfur cycle)*, 2022, part 1: gypsum drywall, wood, straps, build agreement with South Side Chicago housing developer; part 2: assembly of synthetic gypsum drywall samples removed from the Museum of Contemporary Art gallery walls, variable dimensions. Commissioned for the exhibition *Monochrome Multitudes* at The David and Alfred Smart Museum of Art, University of Chicago, 2022-23. © Dan Peterman. Photograph © 2026 courtesy The David and Alfred Smart Museum of Art, University of Chicago.

Performance

Frederick Ashton (choreographer) and Erik Satie (composer), *Monotones II*, ballet. Performance by The Royal Ballet, Royal Opera House, Covent Garden, London, UK, 2016. © Bill Cooper / Royal Ballet and Opera / ArenaPAL.

Paintings

Chryssa, *Untitled*, ca. 1970, oil on canvas, 48 x 6 in. (121.9 x 15.2 cm). DePaul Art Museum, Chicago, IL; Gift of Mr. David L. Husman. © Estate of Chryssa Vardea-Mavromichali. All rights reserved 2025 / Bridgeman Images.

Photographs

Raoul Ubac, *Untitled (Nudes)*, 1938, gelatin silver print, possibly solarized, 11 3/4 x 15 5/8 in. (30 x 39.9 cm). The David and Alfred Smart Museum of Art, University of Chicago; Gift of the Estate of Lester and Betty Guttman. © 2026 Artists Rights Society (ARS), New York / ADAGP, Paris. Photograph © 2026 courtesy of The David and Alfred Smart Museum of Art, University of Chicago.

Hiroshi Sugimoto, *Gulf of St. Lawrence, Cape Breton Island*, 1996, gelatin silver print, 20 x 25 in. (50.8 x 63.5 cm). Collection of Amy Gold and Brett Gorvy. © Hiroshi Sugimoto; Courtesy of Lisson Gallery.

Sculptures

Magdalena Abakanowicz, *Structure Black*, 1971-1972, woven dyed sisal, 130 × 83 in. (330.2 × 210.8 cm). The David and Alfred Smart Museum of Art, University of Chicago; Gift of John Deere and Company. © Courtesy of Foundation of Marta Magdalena Abakanowicz Kosmowska i Jan Kosmowski, Warsaw, Poland. Photograph © 2026 courtesy The David and Alfred Smart Museum of Art, University of Chicago.

Jessica Stockholder, *canted white*, 2013, Plexiglas, ceiling tile, leather, pushpins, tree root, acrylic and oil paint, beads, plumbing pipes, white designed plastic stool, wood, hardware, plastic tub, and vinyl, 62 1/2 x 39 1/2 x 32 in. (158.8 x 100.3 x 81.3 cm). Collection of the artist. © Jessica Stockholder. Photograph © 2026 courtesy of The David and Alfred Smart Museum of Art, University of Chicago.

Images in Archival Sources

The Church of San Francisco de Paula as a warehouse for United Railways, 1937 (photographer unknown; photograph appears in the article by Luis Bay Sevilla, “El Hospital de Paula,” *Arquitectura* 5, no. 51 (October 1937): 7. Scan from a bound volume of newspaper clippings in the Biblioteca Histórica Cubana y Americana “Francisco González del Valle” of the Oficina del Historiador de la Ciudad de La Habana.

Video Stills

Hollis Frampton, stills from digital transfer of *Maxwell's Demon*, 1968, 16mm color film, sound, 3:44 min. © Estate of Hollis Frampton.

Custom Images

Alphonse Allais, *Album Primo-Avrilesque*, Paris: Paul Ollendorff (1897), 7 3/8 x 4 5/8 in. (18.5 x 12 cm). Hanna Holborn Gray Special Collections Research Center, University of Chicago. Photographs provided by University of Chicago Library, composite by Allie Scholten.

Book Illustrations

Lynda Benglis, *Untitled (Double-page spread from Artforum 13 [November 1974])*, 1974, magazine, 10 1/2 x 21 in. (26.7 x 53.3), circulation of 17,500. Hanna Holborn Gray Special Collections Research Center, University of Chicago. © 2026 Lynda Benglis / Licensed by VAGA at Artists Rights Society (ARS), NY. Photograph courtesy of University of Chicago Library.

Ninagawa Noritane 蜷川式胤, *Drawing of a Tabako sashi 烟草差シ (tobacco stand)*, 1871, paper, from Noritane Ninagawa, *Kanko Zusesu: Tōki no bu*, Tokyo: Ninagawa, plate 23.

Wikimedia Commons

Note: When citing images made available with a Creative Commons license, add a statement to the end of that citation or caption that indicates:

- the title of the licensed image, if the user supplied a creative title to Wikimedia Commons that is not the same as the title of the site or work as you would caption it
- the username of whomever made the image available
- and the specific Creative Commons license applied to the image, including hyperlinks

Gerhard Geyer, *Matthias Grünewald*, 1957, bronze. Konzerthalle Ulrichskirche. This image ([Gerhard Geyer](#)) is made available by [Seatoj](#) under the [Creative Commons Attribution-Share Alike 3.0 Unported license](#).

unrecorded North Coast Chongoyape (?) artist, *Plaque*, 1000-200 BC, hammered and cut gold, 12.5 x 13.8 cm. Cleveland Museum of Art, 1938.431. [This image](#) is made available by the [Cleveland Museum of Art](#) under the [Creative Commons \(CC0 1.0\) Public Domain Dedication license](#).

Alt Text

Alt text: a 1-2 sentence description of key elements shown in an image. Alt text is stored in a hidden element of a website or electronic book that can be accessed by a screen reader or other assistive technology.

Describe what's most important to understanding the image—the same image might have different alt text depending on how it's being used. Your alt text can reflect your own style, argument, and priorities. The VRC recommends using an active, punchy approach to write quality alt text. Since it will be verbalized by a screen reader, how does it sound when read out loud?

The Museum of Contemporary Art Chicago's [Guidelines for Describing](#) are an excellent resource. As of August 2025, their website is only available via the Internet Archive, so we are including key selections here with some edits, along with examples and additional advice:

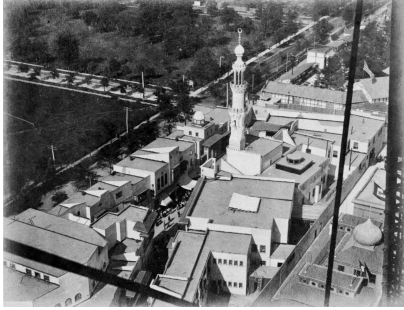
Artworks

- Do not write anything that you do not see, e.g. do not describe the back of an artwork, its specific location, etc.
- Focus on the essential information of the image; for example, the background might not be pertinent to describe.
- Use terms for art genres: portrait, landscape, seascape, still life, nude, etc.
 - Reserve "installation" to describe an artwork type.
- Use media (when not part of caption): watercolor, painting, photograph, sculpture, film still, drawing, installation, etc. Do not use "Photograph of . . ." or "image of..." unless it's a photographic art work. Specify colors when possible/important to understand the image.
- Transcribe text as it appears in the image. Use quotation marks and follow the typographic style. For example: an image of an e. e. cummings poem should spell the text in lowercase.
- Describe artwork style when relevant, such as "loose brushwork" or "illusionistic rendering"
- Use precise terms but avoid excessive specificity and jargon, for example you could say "schooner" rather than "boat" but not describe the "bermuda rig" of the schooner.

People & Demographics

- Race: Identify clearly visible visual appearance when it is important to the understanding of the content. Default to "light-skinned" and "dark-skinned." Where known, use more definite terms; e.g. Black, Latino, Asian, etc.
- Gender: Describe gender when necessary for understanding the content, but no assumptions should be made. Default to "person" except where gender is clearly verifiable.
- Age: baby, toddler, child, youth, teen, young adult, adult, older person.
- As appropriate for your readers and/or your subfield, you can identify figures by name that would be recognizable

Examples



Alt text: Aerial view looking down onto buildings with a long street running through, a tall minaret rises above the roofline



Alt text: Close-up of a Black man wearing an embroidered tunic and a Black woman holding a cigarette, both looking directly at us (*based on Northwestern University Block Museum*)



Alt text: Two boxy humanoid assembled sculptures face us directly. One has red lipstick and peep-toe shoes on. The other stands on a black bench holding a perforated umbrella.



Alt text: Ruth Asawa, an Asian American woman, kneeling amidst a number of hanging, abstract wire sculptures

Copyright, Fair Use, and Permissions

Image permissions: the process of identifying and securing the right(s) you need to use copyrighted images and/or image files in your publication.

The VRC provides consultations to UChicago faculty and graduate authors on copyright, fair use, and permissions. Please note: the VRC are not lawyers and cannot provide legal advice. Where permissions are required, the VRC can advise your strategy and provide sample language, but you will need to coordinate all licensing and permissions efforts with the relevant copyright holders.

Identify What You Need

For sculpture, architecture, and other non-2D artworks, you may need to obtain multiple layers of copyright to encompass the photographer's agency in documenting sculpture, architecture, installations, and other dimensional works of art:

1. Work rights: permission from the copyright holder of the underlying work of art (often the artist or creator)
2. Image rights: permission from the photographer of the image you want to use (may apply even if the underlying work of art is in the public domain)
3. A high-res image file

For 2D works of art like paintings and drawings, you typically only need to clear work rights with the artist; there is no additional copyright in the photograph or scan of a two-dimensional artwork. For works in the public domain, additional image copyright cannot be claimed over two-dimensional reproductions.

Strategies for Assessing Copyright

What year was the work created? Review Cornell's [Guide to Copyright Term and the Public Domain in the United States](#)

- As of 2025, works created before 1930 are likely in the public domain (not copyrighted), which means you do not need to request permission to publish

Special note: the VRC defaults to US Copyright Law, following the “two feet” rule, the notion that the author should follow the copyright law of wherever their “two feet” are. You may additionally need to refer to international copyright law, subfield conventions, or cultural patrimony laws.

Identifying Rights Holders

- Was the work created by multiple artists/collaborators? If assessing a collaborative artists' works, look at copyright for both/all artists
- [Artists Rights Society](#) (ARS): a good initial search, especially for modern/contemporary artists
- Search for studio information or artist's personal website
- Look at most recent exhibition catalog by major institutions (credits/copyrights often listed in the back) and/or exhibition website
- Search for related names/cities in the [Archives of American Art oral history archive](#)

For Deceased Artists

- Look for estates and/or galleries who represent the artist
 - Some artists are represented by multiple galleries
- Estates might be represented by family members (direct or indirect)
 - This may relate to “orphan works” and other fair use implications, so good to track where you searched, even if you don’t find a contact person
- Look at most recent exhibition catalog by major institutions (credits / copyrights often listed in the back) OR exhibition website

Orphan Works

An “orphan work” is when a work is protected by copyright but the rightsholders cannot be identified or contacted. If you make a good faith effort and exhaust possibilities to identify a rightsholder, or if you make multiple attempts to contact the last known rightsholder, you may be dealing with an orphan work. There is no formal US legislation or guidelines to follow, although some publishers will accept record of contact attempts. The VRC recommends keeping track of your search, contact attempts and considering using the image under fair use.

Fair Use

The VRC follows the [CAA Code of Best Practices in Fair Use for the Visual Arts](#). Section One of the code outlines the situations, principles and limitations of using images fairly in analytic writing.

For works and/or images that are copyrighted, conduct a fair use analysis by comparing your use of the image and the context of your project against the Code. Does your use of the image seem fair and justified? Consider what’s best for your project:

- Not all presses are the same! Your publisher or editor may be open to publishing images under fair use (for example, Art Journal and Yale University Press have robust fair use policies), or they may require you to clear rights even if you feel fair use is justified.
- To protect and maintain your good relationship with some artists and rights holders, you may choose to pursue permissions, even if your use might be considered “fair” in other situations
- Note that if you request permission to publish from the copyright holder, and they refuse, fair use is no longer applicable and images cannot be published under the fair use policy.

Licenses

If a license is readily available for free or for purchase, it may preclude fair use. Licenses can be free, such as museums that offer “click-through” licenses where you agree to certain terms before the high-res file downloads. Creative Commons licenses also do not have any cost associated with them. The VRC advises you to keep careful records of any licenses you agree to. Image vendors such as [Alamy](#), [Bridgeman Images](#), and [Art Resource](#) charge a fee. Before paying a vendor licensing fee, we invite you to check with the VRC; in some instances, the VRC may be able to find an alternative high-resolution image that may be used under fair use.

Other Considerations

Beyond copyright and fair use, there may be additional considerations that you may need to assess. For example, if your images depict people, you may want to request their permission for publishing their likeness. There may be additional cultural heritage or cultural patrimony laws to follow. Review the section on [Ethical Considerations](#) for more information.

Requesting and Obtaining Permissions

There may be copyrighted images for which you need or want to request permission from the copyright holder(s) to include the images in your publication. You will want to send a written request for permission to the copyright holder, estate, or representatives, such as ARS. Make sure to include information requested by your press, including the print run, distribution, online access, etc.

If you need to draft a letter or email to request permission, sample language can be found on the websites of many academic presses, including:

- [University of Chicago Press Template for Art Copyright Permission Request](#)
- [Yale University Press Sample Request for Permission Letter](#)
- [Getty Research Institute Sample Letter Requesting Photograph and Permission](#)

Image Quality and Preparation

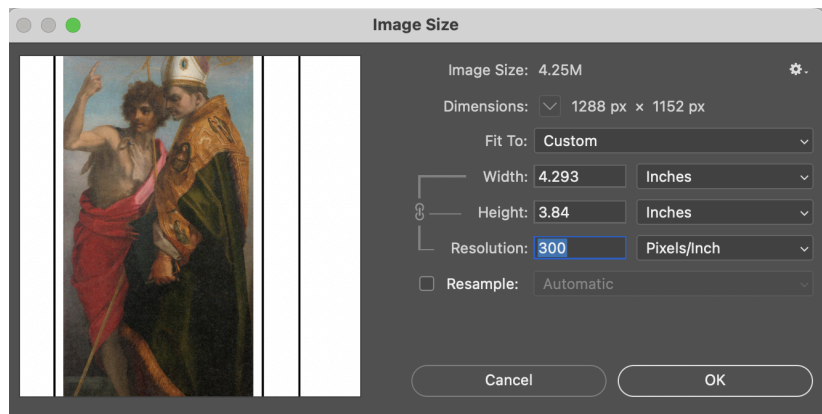
Checking the **image quality** ensures the digital files you send to your editor meet the specifications to look good in print and/or in electronic format. **Image Preparation** involves organizing and naming the files according to conventions set by your press, so editors and designers can begin their work.

Check the resolution and file size of each image file based on the requirements provided by the press. For example, many press guidelines suggest the following:

- Color images: tiff files that are at least 300dpi (ppi) and printable at 4x6" or larger
- Grayscale images may require higher ppi than color images.
- Line drawings: may be required in vector format, such as .ai files from Adobe Illustrator or .eps files.
- Film stills captured from DVD and Blu-Rays may need to be artificially upsampled in order to meet the press specifications, although if you can create them on a fullscreen window on a 27" desktop monitor rather than a laptop screen they may be sufficient size for publication.
- E-books may have different requirements. Confirm with your publisher beforehand.

Image resolution and image size are inversely proportional; images can be printed larger at a lower resolution, or smaller at a higher resolution. If you have access to Adobe Photoshop, the Image Size tool allows you to explore what size images can be printed at different resolutions by unchecking the "Resample" button.

If your images aren't publication quality, [please write to the VRC](#) to discuss [requesting new images](#) and/or help editing existing images. [Academic Technology Solutions](#) may be able assist with creating custom digital images for your publication, including line drawings, maps, composites, and diagram creation.



Please note: The VRC cannot pay for licenses, permission to publish, or usage fees.

Ethical Considerations

Depicting People

We encourage you to consider issues of consent and privacy when publishing or presenting images with people, including:

- Context: is it a religious, sacred, or private space?
- Power dynamics: is it a context where scholars and archaeologists may have treated the local community in an exploitative or extractive manner? Is it a context where individuals depicted are engaged in protest or demonstrations? Or is it a context where individuals depicted in the image may be or have been discriminated against because of their identities? Would distributing an image showing a person put them at risk?
- Identifiability: are the people included in the photograph incidental and not identifiable, i.e., as part of a crowd, or with faces obscured? Or are the people identifiable as individuals, with portrait-level emphasis placed on their inclusion of the image?

Could you edit or crop a photo to reduce or protect the sensitive area? Could you capture an alternate view, or use a detail? Techniques like long-exposure, where the object remains still but the moving people appear blurry, can also help preserve privacy. Does adding additional photographs help better contextualize an image?

Depicting Human Remains and Sensitive Sites, Objects

When working on sensitive subjects such as burial spaces or spaces with human remains, private or ritual objects, or photography of war, violence, conflict, or protest, is it appropriate to include a high-res, color photograph? Could a line drawing replace a photograph to help make your argument without recirculating a sensitive image?

Editing Images

When editing images, especially those used for teaching and publication, be mindful of what changes you're making, and how editing could affect the overall meaning or impression of the image. Is the image supposed to be an authentic documentation of something? Or are you creating a new digital object? You will need to decide for yourself and your project if edits like removing people, cleaning up "imperfections" on an object, changing the layout, or editing colors changes the perception of the image or misleads the viewer. In some instances, you may want to consider describing the scope of your edits in the [caption](#), text, or presentation.

Purchasing Images

Depending on the copyright/fair use analysis and image quality assessment, you may need to **purchase images and/or the rights to publish them** for your project. This section contains information from [Humanities FGS](#) and [Financial Services](#) to help you identify who you're paying and what you're paying for, along with information and advice about how to process the payments.

Processing time

Image permissions for publication can take time. This process needs to be started well in advance of the publication, especially for foreign vendors. Please note:

- The vendor must be added to PaymentWorks before a Purchase Requisition or Payment Request can be entered into Oracle.
- There is a standard Net-45 payment term from the date of invoice applied to all Purchase Requisitions (POs).
- You cannot pay services/royalties (image permissions for publishing) out of pocket, then expect to be reimbursed. This is not allowed.

Review the Contract or Invoice Carefully

The language used on agreements and payment documents matters, both to meet your publisher's requirements and to successfully process here at UChicago. Review the contract or invoice carefully: you may need to request edits to the contract/invoice before it is submitted for payment.

- Be clear on what the images/services are for.
- Be clear on where services are performed.
- Steer away from tax or reporting language.
- Need separate lines on the invoice for each image/royalty/service
 - If lines are not separated and any part of the request is reportable, the entire request will be considered reportable.

Plan for Tax Withholding

When dealing with foreign individuals and entities, consider the 30% withholding probability in your budgeting.

Who Are You Paying?

US Person	Non-Resident for Tax	US Entity	Foreign Entity
<ul style="list-style-type: none"> US Citizen: W9 US Permanent Resident: W9, Permanent Resident Card Foreign National who passes the Substantial Presence Test (SPT): completed Sprintax Calculus profile or UPP-192 with supporting documents and W9 	<ul style="list-style-type: none"> Foreign National who has not passed the SPT: completed Sprintax Calculus profile or UPP-192 with supporting documents and W8BEN 	<ul style="list-style-type: none"> W9 	<ul style="list-style-type: none"> W8BEN-E W-8ECI: Effectively connected income in US W-8EXP: Exemption from US tax due to foreign government affiliations (must also have correct IRS classification or have IRS certificate of exemption) W-8IMY: Intermediary, flow through entity (must also have IRS certificate of exemption)

What Are You Paying For?

Service	Royalty	Purchase
<ul style="list-style-type: none"> We have commissioned a work to be created for the University In most cases, the work is owned by the University Contract could be written to include royalty (Service and Royalty are reported and taxed differently) 	<ul style="list-style-type: none"> Copyrights, Intellectual Rights, Licensing, Patents, Permissions, Rights, Trademarks, Trade Names, User Fees Do not own the work, only the right to use, reproduce, publish, etc. Limited rights 	<ul style="list-style-type: none"> Outright purchase Use exclusively for teaching/research purposes only (cannot be published)

Reporting and Tax Considerations for **US Person/Entity**

Service	Royalty	Purchase
<ul style="list-style-type: none"> If payment for calendar year is \$600 or more*: 1099-NEC If payment for calendar year is \$599.99 or less: Self-Reported No tax withholding *Certain entities are classified per IRS regulations and do not receive a 1099 document regardless of payment amount 	<ul style="list-style-type: none"> If payment for calendar year is \$10 or more: 1099-MISC If payment for calendar year is \$9.99 or less: Self-Reported No tax withholding 	<ul style="list-style-type: none"> No reporting or tax withholding

Reporting and Tax Considerations for **Non-Resident**

Service	Royalty	Purchase
<ul style="list-style-type: none"> If services are physically performed in the US: 1042S and 30% tax withholding* If services are physically performed outside of the US: No reporting or withholding in the US *Tax treaty benefits (reduced to 0% withholding) are claimed on an 8233 form <ul style="list-style-type: none"> Individual must have a US SSN or ITIN Fully completed documents must be received before payment (no refunds) 	<ul style="list-style-type: none"> Reported on 1042S and 30% tax withholding* *Tax treaty benefits (reduced to 0%, 5%, 10%, or 15%) are claimed on a W-8BEN <ul style="list-style-type: none"> Individual must have a US SSN or ITIN, or a foreign TIN Fully completed documents must be received before payment (no refunds) 	<ul style="list-style-type: none"> No reporting or tax withholding

Reporting and Tax Considerations for **Foreign Entity**

Service	Royalty	Purchase
<ul style="list-style-type: none"> If services are physically performed in the US: 1042S and 30% tax withholding* If services are physically performed outside of the US: No reporting or withholding in the US *Tax treaty benefits (reduced to 0% withholding) are claimed on an W8BEN-E form <ul style="list-style-type: none"> Entity must have a US EIN or Foreign EIN Fully completed documents must be received before payment (no refunds) 	<ul style="list-style-type: none"> Reported on 1042S and 30% tax withholding* *Tax treaty benefits (reduced to 0%, 5%, 10%, or 15%) are claimed on a W-8BEN-E <ul style="list-style-type: none"> Entity must have a US EIN or a foreign EIN Fully completed documents must be received before payment (no refunds) 	<ul style="list-style-type: none"> No reporting or tax withholding

Methods of Payment

Service	Royalty	Purchase
<ul style="list-style-type: none"> MUST be paid via Oracle non-catalog purchase requisition and invoice (ATF is also possible, but not encouraged) Once the PO is generated, you must email the invoice to invoices@uchicago.edu <p>***CANNOT be paid via GEMS, whether a direct card charge or out-of-pocket reimbursement – this is a tax issue</p>	<ul style="list-style-type: none"> MUST be paid via Oracle payment request <p>***CANNOT be paid via GEMS, whether a direct card charge or out-of-pocket reimbursement – this is a tax issue</p>	<ul style="list-style-type: none"> MAY be paid via GEMS if is a payment to an entity (<u>not an individual person</u>) MAY be paid via Oracle payment request

Expense Categories

Service	Royalty	Purchase
<p>Non-Catalog Services Purchase Requisition</p> <ul style="list-style-type: none"> Category is most likely: SVCS - Contracted Svcs [73300] but there may be other possibilities. Choose the one that is closest to the service you are requesting. <p>SVCS - CONTRACTED SVCS Svcs - Contracted Svcs(73300)</p>	<p>Payment Request</p> <ul style="list-style-type: none"> Category: Royalties - Expense [76912] <p>ROYALTIES - EXPENSE Royalties - Expense(76912)</p>	<p>GEMS</p> <ul style="list-style-type: none"> Expense type based on the purpose of the purchase (teaching or research). Options: Education Supplies, Instructional Materials, Professional Development - Books <p>Education Supplies</p> <p>Instructional Materials</p> <p>Professional Development - Books</p> <p>Payment Request</p> <ul style="list-style-type: none"> Category: Professional Development [74999] We know it's not an exact match, but this is the closest available. Central will not add any of the "supplies" account segment values in the payment request form. <p>PROFESSIONAL DEVELOPMENT Professional Development(74999)</p>

Business Purpose / Description

Service	Royalty	Purchase
<p>Non-Catalog Services Purchase Requisition</p> <ul style="list-style-type: none"> Item description field: A clear description of the services needs to be provided as part of the item description Requisition summary description field: A clear description of the services needs to be provided and for what purpose 	<p>Payment Request</p> <ul style="list-style-type: none"> Item description field: "image permission for publishing" Requisition summary description field: "image permission for publishing X article/manuscript" 	<p>GEMS</p> <ul style="list-style-type: none"> The business purpose field on each expense needs to clearly define what the image is for (research or teaching).

Campus Resources

Academic Technology Solutions

Multimedia Development: [Academic Technology Solutions](#) (ATS) offers tools and solutions for media production requests such as custom graphics (including illustration), 3D modelling & animation, and more. Explore [Dale Mertes's portfolio](#) for examples of recent projects and [contact ATS](#) to request a consultation.

Center for Digital Scholarship

DIY Digitization Lab: The DIY Digitization Lab is a self-service digitization space for scanning print-based materials. It is located on the [third floor](#) of the Regenstein Library near the microform collections. The Lab is open by appointment only. To schedule a consultation, please contact the Digital Scholarship Librarian, [Taylor Faires](#). If you have already consulted with Taylor on your project and are ready to schedule an orientation or digitization time, you may use this [booking form](#).

Workstation Software: The Center for Digital Scholarship houses six workstations available for patrons to use a growing number of specialized software provided by the Library. They can be [reserved online](#) by current UChicago students, faculty, and staff, although walk-in use is also allowed.

Request Help with a Digital Project: Librarians can assist with [data management & analysis](#), [digital projects & exhibits](#), [GIS & mapping](#), and [understanding publishing, copyright, and open access](#). You can request help with a digital scholarship project by using this [request form](#).

Knowledge@UChicago Repository: To ensure open, equitable, and worldwide access to the University of Chicago's research outputs and scholarly work, the Library and IT Services at the University have collaboratively launched Knowledge@UChicago, an institutional repository that provides seamless access to a variety of scholarly contents generated by the University community. For more information, contact [Knowledge@UChicago Repository Staff](#).

Dissertation Office

Draft Review Service: Dissertation authors are welcome to submit a draft of their dissertation to the Dissertation Office for review. Draft reviews are helpful but not comprehensive; the office does not edit dissertations. For more information, contact the [Dissertation Office](#).

Workshops: Workshops for doctoral students and for graduate program administrators on dissertation formatting, submission procedures, and copyright. For more information, contact the [Dissertation Office](#).

Division of the Arts & Humanities

[Research and Teaching Maps](#): by highlighting and revealing the Division's interdisciplinary connections this resource is meant to help faculty (both tenure-track and instructional faculty) identify collaborators for team-teaching and/or research project teams. For more information, contact [Bonnie Tucker](#), Assistant Director for Assessment and Institutional Research.

[Faculty and Fellowships Dashboard](#): Faculty in the Division can search external fellowships and internal grants and browse potential funding opportunities that match your research and teaching interests. Contact [Courtney Guerra](#), Research Development Director and [Bonnie Tucker](#), Assistant Director for Assessment and Institutional Research for more information.

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