

AGENDA

- OVERVIEW OF PROCESS
- DEFINITIONS
- IDENTIFICATION NUMBER (SSN or ITIN)
- WHAT IS MY TAX STATUS?
- HOW DO I KNOW WHICH FORMS TO COMPLETE?
- WHAT TO EXPECT FROM THE PAYROLL OFFICE AT YEAR END
- RESOURCES AND QUESTIONS

OVERVIEW

You receive payments from UM for a job and/or fellowship/scholarship



Receive an email from UM Payroll department requesting your data for processing the taxes on your payments. In that email you will log into a website called Foreign National Information (FNIS) to enter this information



Your payments will be taxed correctly according to the information entered via FNIS. If appropriate you will submit paperwork to the UM Payroll department



The payments you receive in the current calendar will be taxed per the information you entered in FNIS. These payments are reported on a Form 1042-S and/or a Form W-2

OVERVIEW

In January and February of 2023 you will receive emails from the UM Payroll department stating that your Forms 1042-S and/or W-2 are ready to be downloaded



You will use these forms to file your United States income tax return (Form 1040-NR). This return is due April 15, 2023.



In February, you will also receive an email from the UM International Center with a link to a website (Glacier Tax Prep) to enter your information and file your United States income tax return

Filing a tax return is required by all F-1 and J-1 international students even if you did not work.

DEFINITIONS

- ALIEN CERTIFICATE – U of M form used by Payroll to determine tax status for non-US citizens
- This may be requested by the UM Payroll department if there are questions regarding your status after you enter your information in the Foreign National Information (FNIS) website.

Alien Certificate

THE UNIVERSITY OF MICHIGAN - PAYROLL OFFICE
ALIEN CERTIFICATE

AC

If you are not a citizen of the United States, you must complete this Alien Certificate. Return the completed Alien Certificate to:
Payroll Office, G395 Wolverine Tower, 3003 S. State St, Ann Arbor, MI 48109-1279 or via fax (734)647-3983.

PLEASE PRINT

SECTION I – To be completed by all non-residents (even those who do not enter the U.S.)

Name: _____
Last First Middle Social Security Number

I certify that I am a resident of the country of _____

Date of birth _____
Month Day Year UMID

SECTION II – Complete this section only if you have entered the United States.

Include your original date of entry, date of Visa change if any, and any time you were gone from the U.S. for 365 days or more.

I entered the United States on	on a(n)	I left the U.S. on	I was a (check one)	
_____	_____	_____	<input type="checkbox"/> Student	<input type="checkbox"/> Non-Student
Month Day Year	Visa Type	Month Day Year		
_____	_____	_____	<input type="checkbox"/> Student	<input type="checkbox"/> Non-Student
Month Day Year	Visa Type	Month Day Year		

If Resident Alien, check reason: 1. Lawful Permanent Resident Test (Green Card Test)

2. Substantial Presence Test

I certify that my type of VISA is: F1 J1 J2 Other (specify) _____

If you are eligible to claim a tax treaty exemption as a teacher/researcher, you must file a Form 8233 with the proper attachment for your country of residence. If you are eligible to claim a tax treaty exemption as a student, you must file a Form 8233 with the proper attachment for your country of permanent residence. If you are eligible to claim a tax treaty exemption as fellowship/scholarship, you must file a Form W8-BEN. All forms are available on the Payroll website at <http://payroll.umich.edu/formreq.html>.

SECTION III - I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE ALL OF THE INFORMATION I HAVE PROVIDED ABOVE IS TRUE, CORRECT AND COMPLETE.

Date: _____ Your signature: _____

DEFINITIONS

- TAX TREATY – Agreement between two countries to avoid taxing the same income in each country
 - FORM 8233 – Federal form that is used to request a tax treaty exemption for wages
 - The Form 8233 will be completed if you are employed and you are from a tax treaty country when you enter your information in FNIS

APPENDIX III – Page 2

Form **8233**

(Rev. December 2001)

Department of the Treasury
Internal Revenue Service

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

OMB No. 1545-0795

▶ See separate instructions.

Who Should Use This Form? <i>Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 through 3 of the instructions.</i>	IF you are a nonresident alien individual who is receiving . . .	THEN , if you are the beneficial owner of that income, use this form to claim . . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.
	Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.
DO NOT Use This Form. . .	IF you are a beneficial owner who is . . .	INSTEAD , use . . .
	Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4
	Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN

All highlighted fields must be completed for the Form 8233 to be valid.

This exemption is applicable for compensation for calendar year [redacted] or other tax year beginning [redacted] and ending [redacted].

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner [redacted]	2 U.S. taxpayer identifying number [redacted]	3 Foreign tax identifying number, if any (optional) [redacted]
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box. [redacted]		
City or town, state or province. Include postal code where appropriate. [redacted]		Country (do not abbreviate) [redacted]
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box. [redacted]		
City or town, state, and ZIP code [redacted]		
Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
6 U.S. visa type [redacted]	7a Country issuing passport [redacted]	7b Passport number [redacted]
8 Date of entry into the United States [redacted]	9a Current nonimmigrant status [redacted]	9b Date your current nonimmigrant status expires [redacted]

Box checked for student, teacher or researcher. Not independent contractor.

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box **▶**
Caution: See the line 10 instructions for the required additional statement you must attach.

DEFINITIONS

- FORM W8-BEN – Federal form that is used to request a tax treaty exemption for scholarship or fellowship
- The Form W8-BEN will be completed if you are receiving fellowship/scholarship payments and you are from a tax treaty country when you enter your information in FNIS

APPENDIX III – Page 4

Form **W-8BEN**

(Rev. February 2006)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions)

Instead, use Form:

- W-9
- W-SECI
- W-BECI or W-BIMY
- W-BECI or W-8EXP

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary

W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

<p>1 Name of individual or organization that is the beneficial owner</p> <p style="text-align: center;">NAME OF Non-resident Alien</p>	<p>2 Country of incorporation or organization</p> <p style="text-align: center;">Individual's country of residence</p>
<p>3 Type of beneficial owner:</p> <p><input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust</p> <p><input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization</p> <p><input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation</p>	
<p>4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.</p> <p>_____</p> <p>City or town, state or province. Include postal code where appropriate. _____</p> <p style="text-align: right;">Country (do not abbreviate) _____</p>	
<p>5 Mailing address (if different from above)</p> <p>_____</p> <p>City or town, state or province. Include postal code where appropriate. _____</p> <p style="text-align: right;">Country (do not abbreviate) _____</p>	
<p>6 U.S. taxpayer identification number, if required (see instructions)</p> <p>_____ <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN</p>	<p>7 Foreign tax identifying number, if any (optional)</p> <p>_____</p>
<p>8 Reference number(s) (see instructions)</p> <p>_____</p>	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a 0% % rate of withholding on (specify type of income): Scholarship/Fellowship

Explain the reasons the beneficial owner meets the terms of the treaty article: Student at the University of Michigan

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- 2 The beneficial owner is not a U.S. person.
- 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Capacity in which acting

DEFINITIONS CONTINUED

- WITHHOLDING – Tax that is deducted from any payments made to you
- FEDERAL FORM W-4 – Form used to calculate your Federal withholding

Federal Form W-4

Form W-4 Department of the Treasury Internal Revenue Service	<h2>Employee's Withholding Certificate</h2> <p>▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. ▶ Give Form W-4 to your employer. ▶ Your withholding is subject to review by the IRS.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2022</div>	
Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Must have SSN
 Do not submit
 without this
 number

Fill in name
 and address
 using local
 address

NRA must claim a filing status Single in Step 1 (c)

Federal Form W-4

Step 3: Claim Dependents	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶	\$ _____	
	Multiply the number of other dependents by \$500 ▶	\$ _____	
	Add the amounts above and enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income		4(a) \$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here		4(b) \$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period		4(c)

Nonresident Alien (NRA)

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	▶ _____ Employee's signature (This form is not valid unless you sign it.)		▶ _____ Date
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)
	_____	_____	_____

Make sure to sign and date

Must state Nonresident alien (NRA) below Step 4 (c)

US Tax Forms

- All forms, Form 8233 and attachment, Form W-8BEN and W-4 and will be produced by the Foreign National Information (FNIS) website after you have entered your information.

DEFINITIONS CONTINUED

- FORM 1042-S – Reports income received and tax withheld for a calendar year on
 - wage payments made to employees who claimed tax treaty benefits
 - payments of fellowship/scholarship income
 - available to be downloaded in FNIS in February
- FORM W-2 – Reports income received and tax withheld for a calendar year on
 - wage payments made to employees not covered by a tax treaty
 - wage payments to employees who claimed tax treaty benefits who also earned more income than your countries tax treaty
 - available to be downloaded in Wolverine Access in January

IDENTIFICATION NUMBER (SSN or ITIN)

- Social Security Number (SSN) – Nine digit number issued by U.S. government that is required if you are an employee. Must have SSN before submitting Form 8233 or W8-BEN. Must go to the Social Security office to apply.
- Individual Taxpayer Identification Number (ITIN) – Nine digit number issued by U.S. government if you are not eligible for a SSN. An ITIN or SSN is required before submitting Form W8-BEN. If you are from a tax treaty country you can apply for an ITIN up until October 15th for tax treaty benefits. If you are not from a tax treaty country you can apply until November 5th.

IDENTIFICATION NUMBER (SSN or ITIN)

- If you receive an Individual Taxpayer Identification Number (ITIN) and later receive a Social Security Number (SSN) stop using your ITIN and use only your SSN going forward.

WHAT IS MY TAX STATUS?

If this is your first year in the United States your tax status is a nonresident alien

If this is not your first year in the United States, your tax status is determined by the information you enter in FNIS or if requested on your Alien Certificate form

Anyone who is NOT a US citizen should complete their information in FNIS

Tax status is not the same as immigration status, you may be a nonresident alien for immigration purposes but a resident alien for tax purposes.

WHAT IS MY TAX STATUS?

When will my tax status change?

- Typically any student (F-1/J-1 Visa) who stays for more than 5 calendar years



WHAT IS MY TAX STATUS?

In the future you should update your information in FNIS again if any of the following apply:

1. You change visa/immigration status (example: from F-1 to J-1)
2. You leave the United States for a year or more and then return to the United States
3. You become a permanent resident (receive a green card)

HOW DO I KNOW WHICH FORMS TO COMPLETE?



The forms you should complete is determined by your primary purpose for coming to the United States.

- One or more of the following categories could apply to you:
 - STUDENT WITH EMPLOYMENT
 - STUDENT WITH SCHOLARSHIP/FELLOWSHIP

HOW DO I KNOW WHICH FORMS TO COMPLETE?

■ FIRST QUESTION:

ARE YOU A STUDENT WHO WILL BE EMPLOYED ?

(blue packet)



ARE YOU A STUDENT RECEIVING A SCHOLARSHIP OR FELLOWSHIP?

(yellow packet)

Packets available on International Center and Payroll website's



HOW DO I KNOW WHICH FORMS TO COMPLETE?

■ ANSWER – STUDENT EMPLOYMENT

You will need the blue packet of forms

- Cover Sheet/Checklist
- List of Treaty Countries
- Form 8233 (2 pages)
- Form 8233 attachment
- Form W4

Student Employment

You are a Student here with a job?



Receive an email from UM Payroll office
to enter your information in FNIS




Email From UM Payroll

U of M Data Request - NRA Tax Analysis

Inbox x



 uom.taxnav@umich.edu

Jul 13 (6 days ago) ☆



to me ▾

Dear LESLIE BROWN,

The Internal Revenue Service (IRS) requires that we apply U.S. withholding and reporting rules consistent with your U.S. tax status, resident alien or nonresident alien. Resident aliens are taxed like U.S. citizens, while nonresident aliens are taxed under different withholding and reporting rules. Your U.S. tax status depends on your U.S. immigration status and U.S. presence. In addition, you may be entitled to tax exemptions depending on your U.S. tax status or an applicable tax treaty, or both. Since your immigration actions and U.S. presence may change the way you are taxed, we request that you provide us with up-to-date information each year so that we may verify your status and any applicable tax exemptions. Without this information, we cannot provide you with tax exemptions that might otherwise be applicable.

Please do the following to assist us with this analysis:

- 1) Use the website address, password, and username given below to enter the secure Foreign National Information System (FNIS) website. If this is the first time you have entered the site, you will be asked to change your password. If you have forgotten your password, contact me at uom.taxnav@umich.edu.
- 2) Complete the questions with as much detail as possible. You can "save with errors" if you have answered with as much detail as possible. There are many useful Help buttons to assist you, if you have any questions as you move through the web pages.
- 3) Before exiting the program, please make a copy of the Immigration Status Data page, which can be found by clicking on the View Data button on the Step 6: Confirmation page.
- 4) If you have additional questions, please contact us at uom.taxnav@umich.edu or you can speak to a Payroll representative in the Payroll Service Center (734) 615-2000, option 2, prompt 1.

To log into FNIS, go to <https://fnis.thomsonreuters.com/umich/>

Your FNIS username is LESLIBRO

Your FNIS password is 6eA5u+sb

Student Employment

Do you have a Social Security Number?

NO

You will have to go to the Social Security office located at 3971 S. Research Park Dr. in Ann Arbor to apply for a social security number. Please complete your paperwork **after** you receive this number.



YES
Go to next step.



Student Employment

Enter your information in the FNIS website.
Link included in email you received from UM
Payroll office

If you have received a payment, obtained
your SSN and have not received an email to
enter your information in FNIS email
tax.payroll@umich.edu for your login data



Student Employment

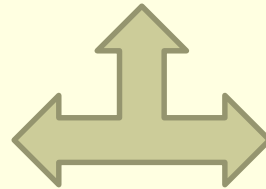
After entering your information you will receive an email from the UM Payroll office notifying you that either corrections are needed to your information or your information was approved.

- 1) If corrections are needed we ask that you go in to the FNIS website and update and correct information and this will be reviewed again
- 2) If approved you will print and sign all applicable forms and submit to the UM Payroll office



Student Employment

Am I a resident of a treaty country?



NO

The form to submit to UM Payroll office is the Federal Form W-4

YES

The forms to submit to UM Payroll office are the Federal Form W-4, Form 8233 and attachment.



Tax Treaty Countries Students with Wages

COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO STUDENTS WITH WAGES

Effective 8/5/11

Country	Tax Treaty Limit	Tax Year Limit	Attachment Form	Tax Treaty Article #	Special Restrictions (see below)
Bangladesh	\$8,000	No Limit	8233-OO	21(2)	b, e
Barbados	-	-	-	-	i
Belgium	\$9,000	5	8233-MM	21(1)	b, g, h
Bulgaria	\$9,000	No Limit	8233-NN	19(1)	b, h
Canada	\$10,000	5	8233-LL	XV	b, c
China, P. R.	\$5,000	No Limit	8233-A	20(C)	b, d, e, h
Cyprus	\$2,000	5	8233-D	21(1)	b
Czech Republic	\$5,000	5	8233-I	21(1)	a, h
Egypt	\$3,000	5	8233-E	23(1)	b, h
Estonia	\$5,000	5	8233-I	20(1)	a
France	\$5,000	5	8233-L	21(1)	b, h
Germany	\$9,000	4	8233-K	20(4)	a, f, h
Hungary	-	-	-	-	i
Iceland	\$9,000	5	8233-MM	19(1)	b
Indonesia	\$2,000	5	8233-C	19	a
Israel	\$3,000	5	8233-H	24(1)	b, h
Jamaica	-	-	-	-	i
Korea	\$2,000	5	8233-B	21(1)	b, g
Latvia	\$5,000	5	8233-I	20(1)	a
Lithuania	\$5,000	5	8233-I	20(1)	a
Malta	\$9,000	No Limit	8233-PP	20	b, e
Morocco	\$2,000	5	8233-F	18	a
Netherlands	\$2,000	3	8233-EE	22(1)	a, h
Norway	\$2,000	5	8233-B	16(1)	b
Pakistan	\$5,000	No Limit	8233-G	XIII(1)	b, e
Philippines	\$3,000	5	8233-H	22(1)	b, h
Poland	\$2,000	5	8233-B	18(1)	b, h
Portugal	\$5,000	5	8233-I	23(1)	a
Romania	\$2,000	5	8233-B	20(1)	b, h
Slovak Republic	\$5,000	5	8233-I	21(1)	a, h
Slovenia	\$5,000	5	8233-DD	20(1)	b
Spain	\$5,000	5	8233-I	22(1)	a
Thailand	\$3,000	5	8233-H	22(1)	b, h
Trinidad and Tobago	\$2,000	5	8233-FF	19(1)	b
Tunisia	\$4,000	5	8233-J	20	b
Venezuela	\$5,000	5	8233-DD	21(1)	b

Student Employment




After entering your information in FNIS please email, mail or fax any documents to the Payroll office as soon as possible.

If you are **not** a resident of a treaty country you will send the Payroll office:

- 1) Immigration Status Data from FNIS
- 2) If you are a J-1 visa holder, a copy of your DS-2019
- 3) Form Federal W-4

If you **are** a resident of a treaty country you will send the Payroll Office:

- 1) Immigration Status Data from FNIS
 - 2) If you are a J-1 visa holder, your DS-2019
 - 3) Form Federal W-4
 - 4) Form 8233 and attachment.
- 

Student Employment

If you are from a tax treaty country, in February of next year you will receive an email to download your Form 1042-S, and possibly also a Form W-2 in January.

If you are not from a treaty country, you will receive an email to download your Form W-2 in January.

The 1042-S and W-2 forms summarize your income received for the year.

You will use these forms to file your United States income tax return (Form 1040-NR). Use the tax software 'Glacier Tax Prep' that can be found on the International Center's website to enter your information and print your forms. The income tax return is due April 15th 2023.

HOW DO I KNOW WHICH FORMS TO COMPLETE?

■ ANSWER: SCHOLARSHIP/FELLOWSHIP

You will need the yellow packet of forms

- Cover Sheet/Checklist
- List of Treaty Countries
- W8-BEN

Scholarship/Fellowship

Are you receiving a Scholarship or Fellowship?



Receive an email from UM Payroll office to enter your information in FNIS
If you have received your first payment and have not received an email to enter your information in FNIS email tax.payroll@umich.edu for your login data




Email from UM Payroll

U of M Data Request - NRA Tax Analysis

Inbox x



 uom.taxnav@umich.edu

Jul 13 (6 days ago) ☆



to me ▾

Dear LESLIE BROWN,

The Internal Revenue Service (IRS) requires that we apply U.S. withholding and reporting rules consistent with your U.S. tax status, resident alien or nonresident alien. Resident aliens are taxed like U.S. citizens, while nonresident aliens are taxed under different withholding and reporting rules. Your U.S. tax status depends on your U.S. immigration status and U.S. presence. In addition, you may be entitled to tax exemptions depending on your U.S. tax status or an applicable tax treaty, or both. Since your immigration actions and U.S. presence may change the way you are taxed, we request that you provide us with up-to-date information each year so that we may verify your status and any applicable tax exemptions. Without this information, we cannot provide you with tax exemptions that might otherwise be applicable.

Please do the following to assist us with this analysis:

- 1) Use the website address, password, and username given below to enter the secure Foreign National Information System (FNIS) website. If this is the first time you have entered the site, you will be asked to change your password. If you have forgotten your password, contact me at uom.taxnav@umich.edu.
- 2) Complete the questions with as much detail as possible. You can "save with errors" if you have answered with as much detail as possible. There are many useful Help buttons to assist you, if you have any questions as you move through the web pages.
- 3) Before exiting the program, please make a copy of the Immigration Status Data page, which can be found by clicking on the View Data button on the Step 6: Confirmation page.
- 4) If you have additional questions, please contact us at uom.taxnav@umich.edu or you can speak to a Payroll representative in the Payroll Service Center (734) 615-2000, option 2, prompt 1.

To log into FNIS, go to <https://fnis.thomsonreuters.com/umich/>

Your FNIS username is LESLIBRO

Your FNIS password is 6eA5u+sb

Scholarship/Fellowship

- Enter your information in the FNIS website. Link included in email you received from UM Payroll office



Scholarship/Fellowship

After entering your information you will receive an email from the UM Payroll office notifying you that either corrections are needed to your information or your information was approved.

- 1) If corrections are needed we ask that you go in to the FNIS website and update and correct information and this will be reviewed again
- 2) If approved you will print and sign all applicable forms and submit to the UM Payroll office

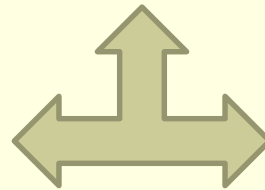


Scholarship/Fellowship

Am I a resident of a treaty country?

NO

If you do not have a SSN
apply for an ITIN through
the Payroll office by Nov.
5th



YES

If you are from a tax treaty
country and you do not have
a SSN apply for an ITIN
through the Payroll office by
Oct 15th.



Tax Treaty Countries

Fellowship/Scholarship Payments

COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO FELLOWSHIP/SCHOLARSHIP GRANTS

Effective 8/5/11

Country	Tax Treaty Limit	Tax Year Limit	Tax Treaty Article #	Special Restrictions (see below)
Armenia	\$10,000	5	VI(1)	d
Azerbaijan	\$10,000	5	VI(1)	d
Bangladesh	No Limit	No Limit	21(2)	c, In effect after 1/1/07
Belarus	\$10,000	5	VI(1)	d
China, P. R.	No Limit	No Limit	20(b)	b, c
Cyprus	No Limit	5	21(1)	
Czech Republic	No Limit	5	21(1)	
Egypt	No Limit	5	23(1)	
Estonia	No Limit	5	20(1)	
France	No Limit	5	21(1)	
Georgia	\$10,000	5	VI(1)	d
Germany	No Limit	No Limit	20(3)	c
Iceland	No Limit	5	19(1)	
Indonesia	No Limit	5	19(1)	
Israel	No Limit	5	24(1)	
Kazakhstan	No Limit	5	19	
Korea	No Limit	5	21(1)	
Kyrgyzstan	\$10,000	5	VI(1)	d
Latvia	No Limit	5	20(1)	
Lithuania	No Limit	5	20(1)	
Luxembourg	No Limit	No Limit	21(1)	c
Moldova	\$10,000	5	VI(1)	d
Morocco	No Limit	5	18	
Netherlands	No Limit	3	22(2)	
Norway	No Limit	5	16(1)	
Philippines	No Limit	5	22(1)	
Poland	No Limit	5	18(1)	
Portugal	No Limit	5	23(1)	
Romania	No Limit	5	20(1)	
Russia	No Limit	5	18	
Slovak Republic	No Limit	5	21(1)	
Slovenia	No Limit	5	20(1)	e
Spain	No Limit	5	22(1)	
Tajikistan	\$10,000	5	VI(1)	d
Thailand	No Limit	5	22(1)	
Trinidad and Tobago	No Limit	5	19(1)	
Tunisia	No Limit	5	20	
Turkmenistan	\$10,000	5	VI(1)	d
Ukraine	No Limit	5	20	
Uzbekistan	\$10,000	5	VI(1)	d
Venezuela	No Limit	5	21(1)	e

Scholarship/Fellowship

You will apply for an ITIN by completing the Form W-7.

You must make an appointment with the payroll office and complete the Form W-7 there. If you are from a tax treaty country you can bring your Form W-8 BEN at this time. All applicants bring your passport, Visa, I-94 and I-20 or DS-2019 to the appointment.

Contact the Payroll Tax staff, Tanesha McLaughlin, Le'Tia Johnson and Doug Machowicz at tax.payroll@umich.edu to make an appointment to submit paperwork.



Scholarship/Fellowship




After entering your information in FNIS please email, mail or fax any documents to the Payroll office as soon as possible.

If you are **not** a resident of a treaty country you will send the Payroll office:

- 1) Immigration Status Data from FNIS
- 2) and if you want to apply for an ITIN make appointment with the payroll office to complete ITIN (Form W-7) application by Nov 5th.

If you **are** a resident of a treaty country you will send the Payroll Office:

- 1) Immigration Status Data from FNIS
 - 2) If you are a J-1 visa holder, a copy of your DS-2019
 - 3) Form W-8BEN
and if you need an ITIN
 - 4) Make appointment with the payroll office to complete ITIN (Form W-7) application by Oct 15th.
- 

Scholarship/Fellowship

All recipients of scholarship/fellowship payments, whether you are from a tax treaty country or not will receive an email in February of next year to download your Form 1042-S.

The 1042-S form summarizes your income received for the year.

You will use this form to file your United States income tax return (Form 1040-NR). Use the tax software 'Glacier Tax Prep' that can be found on the International Center's website to enter your information and print your forms. The income tax return is due April 15th 2023.

Payroll Website

www.payroll.umich.edu



What we do.

Payroll provides information and resources about all aspects of the payroll process from reporting time to viewing paycheck data.

[Home](#) / [Financial Operations](#) / [Payroll](#)

How can we help?

Forms and Tables

Forms and tables for department administrators, faculty and staff, foreign students.

Department Administrator Resources

Resources and tables for department administrators in researching information for payroll transactions.

Faculty & Staff Resources

Resources for answering questions about maintaining payroll related information concerning faculty and staff paychecks.

Foreign Students, Faculty & Staff

General information offered as a resource to the students and faculty and staff.

Tax

Tables, Payroll, and Tax forms for Department Administrators.

Time Reporting & Leave Data

Resources that will be helpful to you for reporting exception time.

Contact Payroll

How to contact the payroll department.

News

[W-4 Reminder for Submitting New Exempt Forms](#)

[Request for Copy of Form W-2 or Form 1042S](#)

[2017 Biweekly Payroll Accrual](#)

[Additional Pay Earnings Codes / Definitions \(posted 4/13/16\)](#)

[Payroll Cutoffs/Deadlines/Paydate Calendar](#)

Payroll Website

www.payroll.umich.edu

Foreign Students, Faculty & Staff

[Home](#) / [Financial Operations](#) / [Payroll](#) / [Foreign Students, Faculty & Staff](#)

The following general information is offered as a resource to the nonresident alien students, faculty and staff at the University of Michigan. The information should not be considered tax advice and individual circumstances may not be covered by this information. The University of Michigan does not provide individual tax consultation.

[Determining Alien Tax Status](#)

[Payroll Cutoffs / Deadlines / Paydate Calendar](#)

[Required Tax Forms](#)

[Self Service for Reviewing and Updating Your Payroll Data](#)

[Tax Treaty Country List and Information](#)

[Forms](#)

[FAQ](#)

WHAT TO EXPECT FROM PAYROLL AT YEAR END

- Tax Form 1042-S – This form is for:
 - a person receiving wages and claiming a tax treaty
 - a person receiving scholarship income whether or not claiming a treaty

If you have both wages and received scholarship income you will get two 1042S forms at year end.

The 1042S form is available online in early February. (you will be notified by email when available)



WHAT TO EXPECT FROM PAYROLL (cont'd)

- Tax Form W2 – This form is for:
 - a person receiving wages that are not covered by a tax treaty.
 - a person receiving wages and claiming a tax treaty who has earned more income than your country's tax treaty limit. (you will receive both a 1042-S form and W2 form)The form is available online in mid-January (you will be notified by email when available)
- Renew Form 8233 each year – An email notice will be sent in November for 2023 renewal. Enter this information in FNIS and submit your 2023 Form 8233 to the UM Payroll office by December 15th. The 2023 form **MUST** be received by the UM Payroll office by December 15th 2022 to be effective January 1st.

RESOURCES

- Payroll Tax Area email tax.payroll@umich.edu
- Leslie Brown – Payroll Manager
leslibro@umich.edu (734) 647-3964
- Kim Hassan– Payroll Tax Supervisor
khasan@umich.edu (734) 936-3512
- Tanesha McLaughlin – Payroll Tax Specialist
tanesmcl@umich.edu (734) 764-1485
- Le'Tia Johnson – Payroll Tax Specialist
letiaw@umich.edu (734) 763-2661
- Douglas Machowicz – Payroll Tax Specialist
douglam@umich.edu (734) 763-6106
- email FNIS questions to uom.taxnav@umich.edu
- www.payroll.umich.edu or email questions to tax.payroll@umich.edu
- www.irs.gov