

TEACHER/RESEARCHER EXAMPLE

Joseph Piazza – Teacher/Researcher from Italy

If you are a teacher/researcher, your primary purpose for being in the United States is to teach or conduct research. You will most likely be paid monthly.

The following forms are necessary for a teacher/researcher:

1. Alien Certificate (J-1 visa holders must attach a copy of their DS-2019 with their Alien Certificate)
2. If you are a resident of a tax treaty country (see attached list) and have a Social Security Number (SSN)
 - a. Form 8233
 - b. Form 8233 attachment for teacher researchers
3. If you are not a resident of tax treaty country
 - a. Form W-4 – Federal withholding tax form
 - b. Form MI-W4 – Michigan withholding tax form
(You do NOT need to submit a new Form W-4 and MI-W4 each year)

You must have an SSN to file Form W-4 & MI-W4 and/or to claim a tax treaty exemption. You can apply for an SSN at the Social Security Administration (SSA) Office located at 3971 S. Research Park Drive, Ann Arbor, MI 48108. Obtain your SSN before completing the Form 8233 or Forms W-4 & MI-W4, or the forms will be returned to you.

You MUST submit a new Form 8233 to the Payroll Office at the beginning of each calendar year for which you wish to claim a tax treaty exemption. A reminder email will be sent to you in November to submit a new Form 8233 for the next year.

You will receive a Form 1042-S and/or a Form W-2 in February to be used when filing Form 1040NR (annual federal tax return). Please consider using the Glacier Tax Prep software program to prepare your annual tax returns. It is available at the International Center's website at <http://internationalcenter.umich.edu/>

CHECKLIST FOR TEACHER/RESEARCHERS

- Apply for and receive an SSN
- Complete Alien Certificate (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). J-1 visa holders must submit a copy of DS-2019 with their Alien Certificate
- Complete Form 8233 and Form 8233 attachment for teacher/researcher (if a resident of a tax treaty country)
- Complete Form W-4 and Form MI-W4 (if not a resident of a tax treaty country)
- Send forms to Payroll Office by one of these methods:
 1. Have your department submit the forms
 2. Email forms to payroll@umich.edu
 3. Fax forms to the Payroll Office - (734) 647-3983
 4. Send forms to the Payroll Office - 3003 S. State Street. G395
Ann Arbor, MI 48109-1279
 5. Drop off forms at the Payroll Office in Wolverine Tower

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: Piazza Joseph 123-45-6789
Last First Middle Social Security Number
I certify that I am a resident of the country of Italy 12345677
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. Report all visits to the U.S. including visits not affiliated with The University of Michigan. **If more lines are needed for additional visits to the U.S. include on a separate piece of paper and attach that information to this form.**

I entered the United States on	on a(n)	I left the U.S. on	I was a (check one)	
<u>8</u> <u>1</u> <u>2016</u>	<u>J-1</u>	_____	<input type="checkbox"/> Student	<input checked="" 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		
_____	_____	_____	<input type="checkbox"/> Student	<input type="checkbox"/> Non-Student
Month Day Year	Visa Type	Month Day Year		

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

If you are a J-1 visa holder check the one box below that applies to visa information on your Form DS-2019 and **attach a copy of your Form DS-2019 to this form.**

J1 Teacher J1 Professor J1 Research Scholar J1 Short Term Scholar
 J1 Student J1 Government Visitor J1 International Visitor J1 Specialist
 J1 Summer Travel or Work J1 Trainee or Intern

If you are Lawful Permanent Resident, Green Card holder check box:

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. I UNDERSTAND THAT IF MY STATUS CHANGES FROM THAT WHICH I HAVE INDICATED ON THIS FORM, I MUST SUBMIT A NEW ALIEN CERTIFICATE TO THE UM PAYROLL OFFICE.

Date: 8/14/16

Your signature: Joseph Piazza

INSTRUCTIONS FOR COMPLETING THE ALIEN CERTIFICATE

The Alien Certificate must be completed by all non-resident aliens whether or not they enter the United States.

Qualifications for Claiming Resident Alien Status

You are considered a Resident Alien if you meet the qualifications for one of the two tests shown below for the current calendar year:

1. Lawful Permanent Residency Test (also called the “Green Card” test): If you have been given the privilege according to the immigration laws of residing permanently in the United States as an immigrant, and this status has not been revoked or abandoned, then you are a lawful permanent resident of the U.S.
2. To satisfy the Substantial Presence Test:
 - a) A student, temporarily present in the United States under an “F” or “J” visa, must be in the U.S. for 5 calendar years (counting all or part of a year as a full year) plus 183 days in the current year.
 - b) A teacher or trainee, temporarily present in the United States under a “J” visa, must be in the U.S. for at least 2 calendar years (counting all or part of a year as a full year) plus 183 days in the current year.
 - c) Aliens on all other Visa types must be present in the United States for 183 days or more during the calendar year to claim resident alien status for U.S. tax purposes.

Taxation of resident aliens:

Resident aliens are taxed like U.S. citizens, including FICA withholding (Social Security and Medicare Tax), on their world wide income and may claim the same deductions and exemptions as U.S. citizens.

Taxation of nonresident aliens

Nonresident aliens are taxed on most income from U.S. sources and have taxes withheld at graduated rates based on the Form W-4 submitted. There are certain restrictions on completing the W-4 form:

1. “single” marital status must be checked regardless of actual marital status
2. only one withholding allowance may be claimed (residents of American Samoa, Canada, Mexico, South Korea, and the Northern Mariana Islands can claim their dependents)
3. on line 6, write NRA
4. on line 7 “**EXEMPT**” status CANNOT be claimed

FICA (Social Security and Medicare Taxes) withholding

All Aliens are subject to FICA taxes regardless of their visa type except for:

1. Students holding an F-1 or J-1 visa are exempt from FICA for the first 5 calendar years they are in the U.S. Once they become a resident alien under the Substantial Presence Test they are eligible for FICA tax on January 1 of the calendar year they become a resident alien.
2. Teachers and researchers holding a J-1 visa are exempt from FICA for either the first 2 calendar years they are in the U.S. or for 2 out of the last 6 calendar years in the U.S. regardless of INS status. Once they become a resident alien under the Substantial Presence Test they are eligible for FICA tax beginning on January 1 of the calendar year they become a resident alien.
3. A refund can be made if an individual leaves the U.S. within the first 183 days of the year in which they became a resident alien.

Note: A student is exempt from FICA during any term in which he or she is registered for classes at half-time or greater, regardless of resident or non-resident status. FICA must be withheld in any term the resident alien student is not registered for classes, such as during the summer months.

**COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO
TEACHERS/RESEARCHERS**

Effective 8/5/11

Country	# of Years Limit (from date of entry)	Attachment Form	Tax Treaty Article #	Special Restrictions (see below)
Armenia	2	8233-P	VI(1)	e, g, h
Azerbaijan	2	8233-P	VI(1)	e, g, h
Bangladesh	2	8233BB	21(1)	e
Belarus	2	8233-P	VI(1)	e, g, h
Belgium	2	8233-T	19(2)	e, i
Bulgaria	2	8233-T	19(2)	e, i
Canada	2 (up to \$10,000)	8233-LL	XV	a
China, P. R.	3	8233-W	19	b, e, i
Czech Republic	2	8233-GG	21(5)	e, f, i
Egypt	2	8233-S	22	e, i
France	2	8233-X	20	e, f
Georgia	2	8233-P	VI(1)	e, g, h
Germany	2	8233-M	20(1)	e, i
Greece	3	8233-Y	XII	c
Hungary	2	8233-S	17	e
India	2	8233-AA	22	d, e
Indonesia	2	8233-BB	20	e, f
Israel	2	8233-HH	23	e, i
Italy	2	8233-Z	20	e
Jamaica	2	8233-V	22	e, f
Japan	2	8233-T	20	e
Korea	2	8233-S	20	e, h
Kyrgyzstan	2	8233-P	VI(1)	e, g, h
Luxembourg	2	8233-N	21(2)	d, e
Moldova	2	8233-P	VI(1)	e, g, h
Netherlands	2	8233-II	21(1)	d, e, i
Norway	2	8233-U	15	e, h
Pakistan	2	8233-R	XII	c
Philippines	2	8233-S	21	e, d, i
Poland	2	8233-S	17	e, i
Portugal	2	8233-JJ	22	e, f, h
Romania	2	8233-S	19	e, i
Slovak Republic	2	8233-GG	21(5)	e, f, i
Slovenia	2	8233-CC	20(3)	e, h
Tajikistan	2	8233-P	VI(1)	e, g, h
Thailand	2	8233-KK	23	e, d, i
Trinidad and Tobago	2	8233-O	18	e, h
Turkmenistan	2	8233-P	VI(1)	e, g, h
United Kingdom	2	8233-Q	20A	d, e
Uzbekistan	2	8233-P	VI(1)	e, g, i
Venezuela	2	8233-CC	21(3)	e, h

See Special Restrictions on next page

Special Restrictions (Teacher/Researcher)

- a. The treaty has a \$10,000 annual limit including income from all U.S. sources. If exceeded, the entire amount is taxable for the year.
- b. The tax treaty with the People's Republic of China does not include residents of Hong Kong or Taiwan.
- c. The treaty is available to teachers. Researchers are not included in this treaty.
- d. If the individual's visit exceeds two years, the tax treaty exemption is lost retroactively.
- e. If within the treaty time limit, the individual may claim tax treaty benefits even if he/she qualifies as a resident alien for tax purposes. Not applicable if individual is in permanent resident or immigrant status.
- f. May only claim treaty exemption once in a lifetime.
- g. The Commonwealth of Independent States (CIS) still using the former USSR/US treaty: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.
- h. If claiming back-to-back student/teacher, 5 year total limit on treaty benefits.
- i. Student & teacher benefits may not be claimed back-to-back without re-establishing home country residency. It takes 365 days to re-establish residency.

DISCLAIMER

All information provided in official University of Michigan Web sites is provided for information purposes only and does not constitute a legal contract between the University and any person or entity unless otherwise specified. Information on these web sites is subject to change without prior notice. Although every reasonable effort is made to present current and accurate information, the University of Michigan makes no guarantees of any kind.

This information is not a substitute for advice obtained from the Internal Revenue Service or a qualified tax professional. If you believe you have complicated tax issues please consult the Internal Revenue Service or a qualified tax professional.

G:\ADMINDOC\Tax Treaty Table\Teacher-Researcher Treaty Countries 08_07.doc, 08/5/11

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? 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 and 2 of the instructions.	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 (Independent personal services, Business profits) 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 (See page 2 of the Instructions for Form 8233 for how to complete 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

This exemption is applicable for compensation for calendar year 2016, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner Joseph Piazza	2 U.S. taxpayer identifying number 123-45-6789	3 Foreign tax identifying number, if any (optional)
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box. 61 Plaza		
City or town, state or province. Include postal code where appropriate. Rome		Country (do not abbreviate) Italy
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box. 567 Maple Street		
City or town, state, and ZIP code Ann Arbor, MI 48103		
Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
6 U.S. visa type J-1	7a Country issuing passport Italy	7b Passport number 987654231
8 Date of entry into the United States 08/01/2016	9a Current nonimmigrant status Teacher/Researcher	9b Date your current nonimmigrant status expires

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.

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount

11 Compensation for independent (and certain dependent) personal services:
a Description of personal services you are providing Teaching and research

b Total compensation you expect to be paid for these services in this calendar or tax year \$ 15000.00

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:

a Tax treaty **and treaty article** on which you are basing exemption from withholding US/Italy tax treaty Article 20

b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ _____

c Country of permanent residence Italy

Note: Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.

13 Noncompensatory scholarship or fellowship income:

a Amount \$ _____

b Tax treaty **and treaty article** on which you are basing exemption from withholding _____

c Total income listed on line 13a above that is exempt from tax under this treaty \$ _____

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions)

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

15 Number of personal exemptions claimed ▶ 16 How many days will you perform services in the United States during this tax year? ▶

17 Daily personal exemption amount claimed (see instructions) ▶

18 Total personal exemption amount claimed. Multiply line 16 by line 17 ▶

Part III 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:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

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 ▶

Joseph Piazza

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

8/14/16

Date

Part IV Withholding Agent Acceptance and Certification

Name Employer identification number

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶

Attachment to form 8233
Teachers/Researchers

(For use by teachers/researchers from Italy who are claiming Tax Treaty exemption.)

1. I was a resident of Italy on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am a professor or teacher visiting the United States for the purpose of teaching or performing research at The University of Michigan, which is an educational institution or a medical facility primarily funded from government sources. I will receive compensation for my teaching or research activities.
3. The compensation received during the entire tax year (or during the period from 8/1/16 to 12/31/16) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Italy. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
4. Any research I perform will be undertaken in the general interest and not primarily for the private benefit of a specific person or persons.
5. I arrived in the United States on 8/1/16. The treaty exemption is available only for compensation received during a period of two years beginning on that date.

Under penalties of perjury, I declare that the above statements are true, correct, and complete.

Name: JOSEPH PIAZZA Signature: Joseph Piazza

Soc. Sec. #: 123-45-6789 Date: 8/14/16

FORM 8233-Z

12/21/06

Form W-4 (2016)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2016 expires February 15, 2017. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2016. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	<u> </u>		
B	Enter "1" if: <table border="0" style="margin-left: 20px;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td> <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. </td> </tr> </table>	{	<ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B	<u> </u>
{	<ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 				
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C	<u> </u>		
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	<u> </u>		
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	<u> </u>		
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit	F	<u> </u>		
(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)					
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child 	G	<u> </u>		
H	Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ▶	H	<u> </u>		
<p>For accuracy, complete all worksheets that apply.</p> <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 					

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <h1 style="margin: 0;">2016</h1>
1 Your first name and middle initial Joseph		2 Your social security number 123-45-6789
Last name Piazza		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
Home address (number and street or rural route) 567 Maple Street		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
City or town, state, and ZIP code Ann Arbor, MI 48109		5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 5 1
6 Additional amount, if any, you want withheld from each paycheck		6 \$ NRA
7 I claim exemption from withholding for 2016, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶ Joseph Piazza		Date ▶ 8/14/16
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)

MI-W4

(Rev. 8-08)

EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions below before completing this form.

Issued under P.A. 281 of 1967.

▶ 1. Social Security Number 123-45-6789			▶ 2. Date of Birth 10/18/1992		
▶ 3. Type or Print Your First Name, Middle Initial and Last Name Joseph Piazza			4. Driver License Number		
Home Address (No., Street, P.O. Box or Rural Route) 567 Maple Street			▶ 5. Are you a new employee? <input checked="" type="checkbox"/> Yes If Yes, enter date of hire 08/25/16 <input type="checkbox"/> No		
City or Town Ann Arbor	State MI	ZIP Code 48103			
6. Enter the number of personal and dependent exemptions you are claiming			▶ 6. <input type="text" value="1"/>		
7. Additional amount you want deducted from each pay (if employer agrees)			7. \$.00		
8. I claim exemption from withholding because (does not apply to nonresident members of flow-through entities - see instructions):					
a. <input type="checkbox"/> A Michigan income tax liability is not expected this year.					
b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____					
c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____					
EMPLOYEE: If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.			<i>Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.</i>		
9. Employee's Signature <i>Joseph Piazza</i>			▶ Date 8/14/16		
INSTRUCTIONS TO EMPLOYER: Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims 10 or more personal and dependent exemptions or claims a status exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury. Mail to: New Hire Operations Center, P.O. Box 85010; Lansing, MI 48908-5010.			Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury. 10. Employer's Name, Address, Phone No. and Name of Contact Person		
			▶ 11. Federal Employer Identification Number		

INSTRUCTIONS TO EMPLOYEE

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal and dependent exemptions or claimed a status which exempts you from withholding.

You MUST file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

Line 5: If you check "Yes," enter your date of hire (mo/day/year).

Line 6: Personal and dependent exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

Line 7: You may designate additional withholding if you expect to owe more than the amount withheld.

Line 8: You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependent exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone. Members of flow-through entities may not claim exemption from nonresident flow-through withholding. For more information on Renaissance Zones call the Michigan Tele-Help System, 1-800-827-4000. Full-time students that do not satisfy all of the above requirements cannot claim exempt status.

Web Site

Visit the Treasury Web site at:

www.michigan.gov/businessstax

Form **1042-S**

Foreign Person's U.S. Source Income Subject to Withholding

2016

OMB No. 1545-0096

Department of the Treasury
Internal Revenue Service

Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s.

AMENDED

PRO-RATA BASIS REPORTING

Copy A for
Internal Revenue Service

1 Income code 19	2 Gross income 15000	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any 123456789		
5 Withholding allowance		3a Exemption code 04	4a Exemption code	13f Ch. 3 status code		13g Ch. 4 status code
6 Net income 15000		3b Tax rate 0 .00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
7a Federal tax withheld 0.00		7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>		13k Recipient's account number		
8 Tax withheld by other agents		9 Tax paid by withholding agent		13l Recipient's date of birth		
10 Total withholding credit		11 Amount repaid to recipient		14a Primary Withholding Agent's Name (if applicable)		
12a Withholding agent's EIN 38-6006309		12b Ch. 3 status code 20	12c Ch. 4 status code	14b Primary Withholding Agent's EIN		
12d Withholding agent's name REGENTS OF UNIV OF MICHIGAN		12e Withholding agent's Global Intermediary Identification Number (GIIN)		15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
12f Country code	12g Foreign taxpayer identification number, if any		15d Intermediary or flow-through entity's name			
12h Address (number and street) 3003 S. STATE ST G395 WOLVERINE TOWER			15e Intermediary or flow-through entity's GIIN			
12i City or town, state or province, country, ZIP or foreign postal code ANN ARBOR, MI 48109			15f Country code	15g Foreign tax identification number, if any		
13a Recipient's name JOSEPH PIAZZA			15h Address (number and street)			
13b Recipient's country code IT			15i City or town, state or province, country, ZIP or foreign postal code			
13c Address (number and street) 567 MAPLE STREET			16a Payer's name		16b Payer's TIN	
13d City or town, state or province, country, ZIP or foreign postal code ANN ARBOR, MI 48103			16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
17a State income tax withheld		17b Payer's state tax no.		17c Name of state		

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2016)

Example of the year-end form you will receive next year from the University of Michigan.

The 1042-S form summarizes the income paid to you in 2016 covered under your country's tax treaty. The 1042-S form will be mailed to you the first week of February.

You will use the information from the 1042-S form when completing your United States (Federal) income tax return (Form 1040-NR).

a Employee's social security number		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

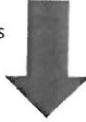
Example of the year-end form you will receive next year from the University of Michigan.

The W-2 form summarizes the income paid to you in 2016 that is not covered under your country's tax treaty because your 2016 earnings were over your country's tax treaty limit. For example, the US/Spain tax treaty exempts the first \$5,000.00 of income from taxes, that first \$5,000.00 of income is reported on the Form 1042-S and any earnings over \$5,000.00 are reported on the Form W-2. The W-2 form can be downloaded in Wolverine Access the second week of January.

Teacher/Researcher

I am here to work as a
Teacher/Reseracher?

Yes



Complete an Alien Certificate Form
and attach a copy of your DS-2019



Do you have a Social Security Number?

NO



YES

You will have to go to the Social Security
Office located at 3971 S. Research Park Dr.
Ann Arbor, MI to apply for a social
security number. You can ride the AATA
bus to get to the office.
Please complete all of your paperwork
after you receive this number.

Go on to the next step.



Am I a resident of a treaty country?

NO



YES

Complete Form W-4
and Form MI-W-4

Complete Form 8233 and attachment
for your country
(this form must be resubmitted to
the payroll office every calendar year)



In February of next year you will receive a Form 1042-S in the mail,
and possibly also a Form W-2 which will summarize your income received for the year.
You will use these forms to file your United States (Federal)
income tax return (Form 1040-NR). Use the tax software Glacier 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 15, 2016.

Forms located at:

www.payroll.umich.edu, click on link on left side of screen 'Foreign Students, Faculty & Staff', then click on 'Required Tax Forms', under 'Teacher/Researcher' you will find the Alien Certificate, Form 8233 and attachment, and Forms W-4 & MI W-4 to complete.

Contacts:

Leslie Brown
Payroll Manager
(734) 647-3964
leslibro@umich.edu

Jeanne Haney
Payroll Tax Supervisor
(734) 936-3512
jhaney@umich.edu

Tanesha McLaughlin
Payroll Clerk
(734) 764-1485
tanesmcl@umich.edu

Payroll website:
www.payroll.umich.edu

Financial Operations

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Foreign Students, Faculty & Staff

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

- Determining Alien Tax Status
- Required Tax Forms
- Tax Treaty Country List and Information
- Forms
- FAQ

Contact Information

If you have questions about tax information for nonresident aliens, please contact the Payroll Tax Section

Additional Resources

- Self Service for Reviewing and Updating Your Payroll Data
- International Center - University of Michigan
- Internal Revenue Service - Pub 519
- University of Michigan Paydates

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Required Tax Forms

Student Employees

A student needs to have obtained a social security number before submitting the following paperwork to

- Alien Certificate
- **8233 and Attachment** - if you are a resident of a tax treaty country
- Instructions for completing the 8233
- Example for completing the W4 and MI-W4 only if considered a nonresident alien. Click for W4 and
- After completing any hardcopy form, you must fax or mail it to the University Payroll Office.

Student on Fellowship/Scholarship

- Alien Certificate
- W8-Ben and W8-Ben Instructions - if you are a resident of a tax treaty country
- W7 - If you are not eligible for a Social Security Number you need to obtain an ITIN so that you must be completed at the University Payroll Office. You may make an appointment by contacting the
- After completing any hardcopy form, you must fax or mail it to the University Payroll Office.

Teacher/Researcher

A teacher/researcher needs to have obtained a social security number before submitting the following paperwork to

- Alien Certificate
- 8233 and Attachment - if you are a resident of a tax treaty country
- Instructions for completing the 8233
- Example for completing the W4 and MI-W4 - if you are not a resident of a tax treaty country and a alien. Click for W4 and MI-W4
- After completing any hardcopy form, you must fax or mail it to the University Payroll Office.

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Tax Treaties

General Information

The University makes various types of payments to nonresident aliens which may be non-taxable for Uni income tax purposes if:

1. There is a tax treaty in effect with their country of residence and
2. Specific articles under the tax treaty grant the exemption.

These various types of payments to nonresident aliens include:

- Salaries paid to teachers/researchers
- Payments for independent services
- Fellowship/Scholarship payments
- Wages paid to students

Income tax withholding rules for salary/wages paid to nonresident aliens require withholding at the grad 35%). Fellowship/scholarship payments to nonresident aliens are taxed at a 14% rate and Independent i rate.

Upon entry to the U.S., all nonresident aliens must complete an "Alien Certificate" to ensure proper taxa and state taxes. The form can be found at Alien Certificate Form.