

Paying Foreign Nationals

June 2012

AGENDA

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TIME	TOPIC	PRESENTER
10am-10:20am	Introduction & Overview	Kate Zheng <i>International Center</i>
10:20am-11:10am	<ul style="list-style-type: none">• Visa Type• Employment Eligibility• Q&A	Linda Kentes Michael Olech <i>International Center</i>
11:10am-11:50am	<ul style="list-style-type: none">• Paying F-1 & J-1 visa holders for employment and fellowship/scholarship income• Paying nonresident aliens with the People Pay form• Q&A	Leslie Brown Lynn Mullaly <i>Payroll Office</i>
	Evaluation & Closing	Kate Zheng

Social Security Number

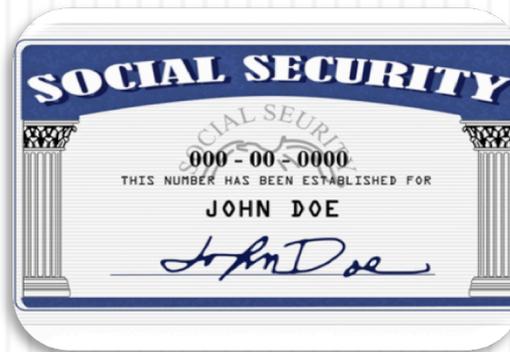
3

When is it required?

- Employment
- Fellowship (ITIN or SSN)

When is it not required?

- Registration for classes
- Banking
- Driver's license



<http://www.internationalcenter.umich.edu/taxes/taxssnabout.html>

Social Security Number Eligibility

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Who is eligible?

- F-1 students with employment
- J-1 students & scholars
- J-2 dependents with Employment Authorization Card (EAD)
- H-1B, TN, O-1
- Permanent residents

Who is not eligible?

- F-2 dependents
- H-4 dependents
- TD dependents
- O-3 dependents
- B-1 /B-2 business or pleasure visitors



<http://www.internationalcenter.umich.edu/taxes/taxssnelig.html>

Applying for a Social Security Number

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Documents needed:

- ❑ Application for a Social Security Card form (SS-5)
- ❑ Passport & I-94 card
- ❑ Green card (for PR)
- ❑ I-20 form (*for F-1 visa holders*)
- ❑ DS-2019 form (*for J-1 visa holders*)
- ❑ H-1B/E-3/TN/O-1 petition approval notice
- ❑ Proof of employment eligibility (*for F-1, J-1 and J-2 visa holders*)

Letter of Ineligibility:

- ❑ Those who are not eligible for a social security number
- ❑ Driver's license
- ❑ State ID



<http://www.internationalcenter.umich.edu/taxes/taxssnapply.html>

Resources

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- Driver's license written test & SSN application (or Letter of Ineligibility)
 - ▣ Tuesday August 28 & Thursday August 30
- U.S. Tax Withholding Forms workshops
 -  http://www.internationalcenter.umich.edu/events/orientation_events.html
- Taxes
 - ▣ GLACIER Tax Prep
 - ▣ Guide to U.S. Federal Income Tax for F and J Visa Holders
 - ▣ State of Michigan Department of Treasury
 -  <http://www.internationalcenter.umich.edu/taxes/>

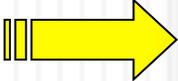
UM Employment Eligibility for F-1 Students

OPTIONS	ELIGIBILITY	MAXIMUM LENGTH	ADVANTAGES	DISADVANTAGES	DOCUMENTATION REQUIRED
On-campus Employment	Maintain legal F-1 status	<ul style="list-style-type: none"> • Up to 20 hours per week during the semester • Full-time work allowed during annual vacation and semester breaks 	Before completion of study: <ul style="list-style-type: none"> • No permission required • Work need not be related to field of study 	Before completion of study, employment must be located on UM-Ann Arbor campus.	<ul style="list-style-type: none"> • Valid UM-Ann Arbor I-20 • Valid passport • I-94 card
Optional Practical Training (OPT)	Full time student for one academic year. Can do OPT: <ul style="list-style-type: none"> • Part/full time during summer vacation; or • Part time while school is in session; or • Part or full time after completion of coursework (excluding thesis or the equivalent); or • Full time after completion of study 	<ul style="list-style-type: none"> • 12 months • Part time will be deducted at one half the full time rate • Must apply within 60 days of completion of study • Some students may be eligible for additional 17 months of OPT 	<ul style="list-style-type: none"> • No job offer required • Flexible 	<ul style="list-style-type: none"> • Time used before completion of study will be subtracted from 12 months • Work must be related to the field of study • Application must be adjudicated by USCIS; this process may take several months 	<ul style="list-style-type: none"> • SEVIS I-20 • I-765 and fee • 2 passport style photos • OPT recommendation request form • Letter from academic advisor

- For detailed information, please refer to the specific handout for each option below (except on-campus employment).
- Please visit www.internationalcenter.umich.edu for requirements of maintaining legal F-1 status.

I-20 for F-1 students

(page 1)

MUST be issued by UM 
(see item #2)

Please read Instructions on Page 2
 This page must be completed and signed in the U.S. by a designated school official.

1. Student's full name: **Doe**

First (given) Name Jane	Middle Name
Country of birth JAPAN	Date of birth (mm/dd/yyyy) 02/29/1970
Country of citizenship JAPAN	Admission number

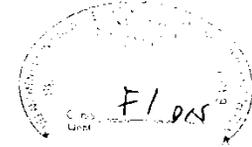
2. School (School district) name
University of Michigan
University of Michigan - Ann Arbor

School Official to be notified of student's arrival in U.S. (Name and Title)
Linda Huff-Brinkman
International Student and Scholar Advisor

School address (include zip code)
University of Michigan
603 East Madison Street
Ann Arbor, MI 48109-1370

School code (including 3-digit suffix, if any) and approval date:
DET214FD037 approved on **01/21/2003**

For Immigration Official User



Visa issuing post	Date Visa Issue
Renstated, extension granted to:	

SEVIS
 Student's SEVIS
99999



3. This certificate is issued to the student named above for **initial attendance at this school.**
4. Level of education the student is pursuing or will pursue in the United States
LANGUAGE TRAINING
5. The student named above has been accepted for a full course of study at this school, majoring in **English Language and Literature, General**. The student is expected to report to the school no later than **06/29/2005**, and complete studies not later than **08/12/2005**. The normal length of study is **2** months.
6. English proficiency
This school requires English proficiency.
The student has the required English proficiency.
7. This school estimates the student's average costs for an academic term of **2** (up to 12) months to be:
- | | |
|--------------------------------|--------------------|
| a. Tuition and fees | \$ 3,090.00 |
| b. Living expenses | \$ 1,000.00 |
| c. Expenses of dependents (0) | \$ 0.00 |
| d. Other (specify) | \$ 0.00 |
| Total | \$ 5,090.00 |

8. This school has information showing the following as the student's means of support, estimated for an academic term of **2** months (Use the same number of months given in item 7):
- | | |
|------------------------------|---------------------|
| a. Student's personal funds | \$ 31,868.00 |
| b. Funds from this school | \$ 0.00 |
| Specify type | |
| c. Funds from another source | \$ 0.00 |
| Specify type | |
| d. On-campus employment | \$ 0.00 |
| Total | \$ 31,868.00 |

9. Remarks: **UMID#41217028**

10. School Certification: I certify under penalty of perjury that all information provided above in items 1 through 9 was completed before I signed this form and is true and correct. I executed this form in the United States after review and evaluation in the United States by me or other officials of the school of the student's application, transcripts, or other records of courses taken and proof of financial responsibility, which were received at the school prior to the execution of this form. The school has determined that the above named student's qualifications meet all standards for admission to the school, the student will be required to pursue a full course of study as defined in 8 CFR 214.2(f)(5). I am a designated official of the above named school and am authorized to issue this form.

Linda Huff-Brinkman International Student and Scholar Advisor
 Name of School Official Signature of Designated School Official Title Date Issued **05/20/2005** Place Issued (city and state) **Ann Arbor, MI**

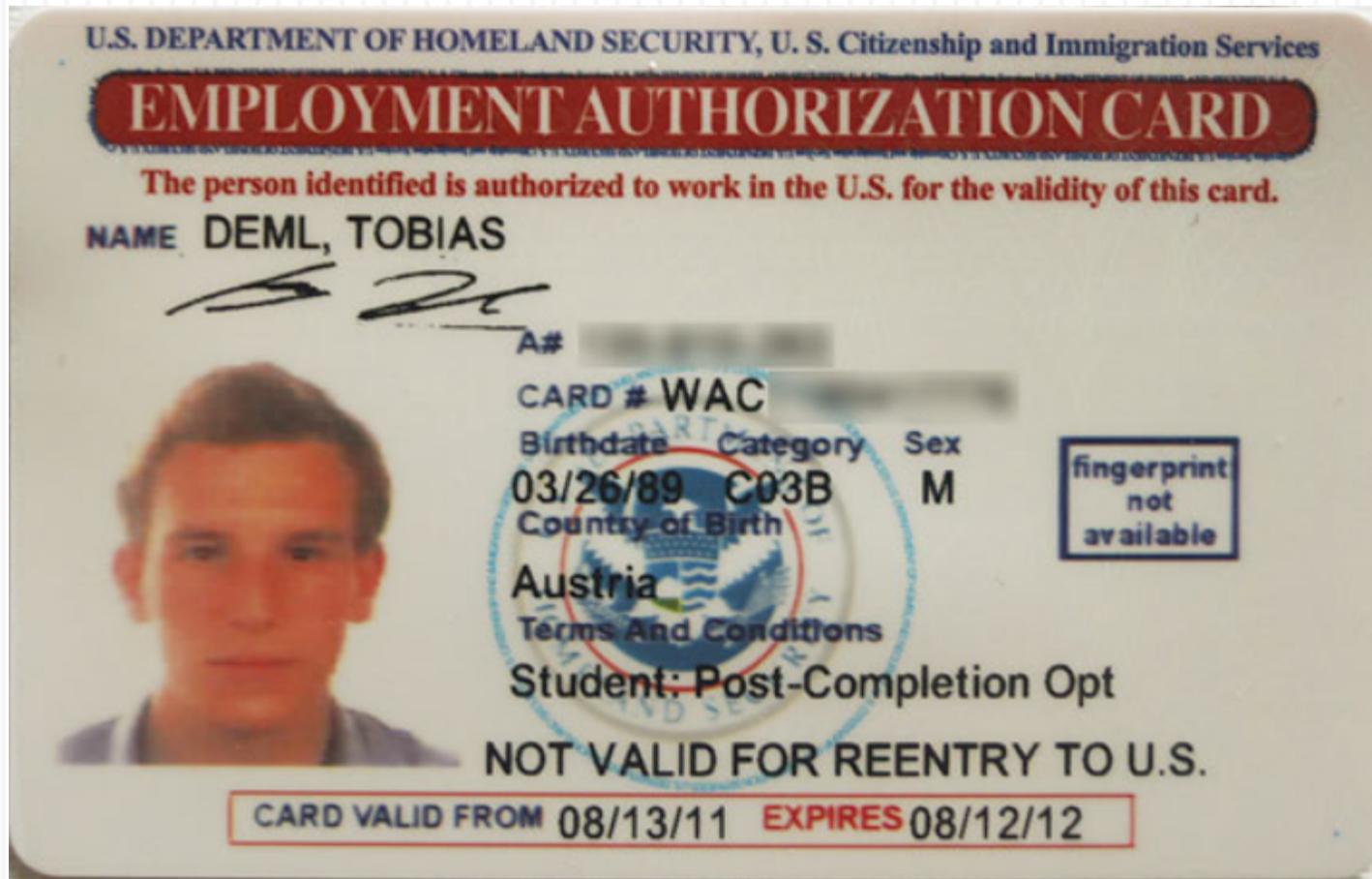
11. Student Certification: I have read and agree to comply with the terms and conditions of my admission and those of any extension of Stay as specified on page 2. I certify that all information provided on this form refers specifically to me and is true and correct to the best of my knowledge. I certify that I seek to enter or remain in the United States temporarily, and solely for the purpose of pursuing a full course of study at the school named on page 1 of this form. I also authorize the named school to release any information from my records which is needed by the INS pursuant to 8 CFR 214.2(g) to determine my nonimmigrant status.

Doe, Jane **Jane Doe** **05/27, 2005**
 Name of Student Signature of Student Date

Name of parent or guardian Signature of parent or guardian Address (city) (State or Province), (Country) (Date)

Employment Authorization Card (EAD)

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International Faculty and Staff

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- Overview of Individuals Eligible and Not Eligible to Work in the US
- Examples of Common Work Authorized Visa Types at U of M
- Resources

Employment Overview

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Individuals Authorized to Work in the U.S.:

- H-1B, TN, and O-1 Visa Holders
- Individuals Going Through the Permanent Resident Process with EAD cards
- US Permanent Residents (Green Card Holders)

Individuals Typically Not Authorized to Work in the U.S.:

- Dependent Family Members (H-4, TD, and O-3) unless possess EAD card
- Visitors for Business or Pleasure (B-1 /B-2 visa holders)

Example: H-1B

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- ❑ Temporary worker in a Specialty Occupation
- ❑ Employer and date specific (both listed on Approval Notice)
- ❑ Must have valid UM H-1B Approval Notice, or if transferring to UM, Receipt Notice from UM H-1B filing
- ❑ H-4 Dependents are not authorized to work in US

Department of Homeland Security
U.S. Citizenship and Immigration Services

I-797A, Notice of Action

THE UNITED STATES OF AMERICA

RECEIPT NUMBER WAC-11-179-50597		CASE TYPE 1129
PETITION FOR A NONIMMIGRANT WORKER		
RECEIPT DATE June 20, 2011	PRIORITY DATE	PETITIONER UNIVERSITY OF MICHIGAN
NOTICE DATE June 30, 2011	PAGE 1 of 1	BENEFICIARY A135 456 320 Doe, John
UNIVERSITY OF MICHIGAN C/O MICHAEL THOMAS OLECH INTL CTR 2101 BONISTEEL BLVD PIERPONT COMM ANN ARBOR MI 48109-2090		Notice Type: Approval Notice Class: H1B Valid from 07/01/2011 to 06/30/2014

The above petition and change of status have been approved. The status of the named foreign worker(s) in this classification is valid as indicated above. The foreign worker(s) can work for the petitioner, but only as detailed in the petition and for the period authorized. Any change in employment requires a new petition. Since this employment authorization stems from the filing of this petition, separate employment authorization documentation is not required. Please contact the IRS with any questions about tax withholding.

The petitioner should keep the upper portion of this notice. The lower portion should be given to the worker. He or she should keep the right part with his or her Form I-94, *Arrival/Departure Record*. This should be turned in with the U.S. must normally obtain a visa in the new classification before returning. The left part can be used in applying for the new visa. If a visa is not required, he or she should present it, along with any other required documentation, when applying for reentry in this new classification at a port of entry or pre-flight inspection station. The petitioner may also file Form I-824, *Application for Action on an Approved Application or Petition*, with this office to request that we notify a consulate, port of entry, or pre-flight inspection office of this approval.

The approval of this visa petition does not in itself guarantee immigration status and does not guarantee that the alien beneficiary will subsequently be found to be eligible for admission to the United States, or for an extension, change, or adjustment of status.

THIS FORM IS NOT A VISA NOR MAY IT BE USED IN PLACE OF A VISA.

Please see the additional information on the back. You will be notified separately about any other cases you filed.

U.S. CITIZENSHIP & IMMIGRATION SVC
CALIFORNIA SERVICE CENTER
P. O. BOX 30111
LAGUNA HIGUEL CA 92607-0111
Customer Service Telephone: (800) 375-5283
Form I797A (Rev. 09/07/93)N



PLEASE TEAR OFF FORM I-94 PRINTED BELOW, AND STAPLE TO ORIGINAL I-94 IF AVAILABLE

<p>Detach This Half for Personal Records</p> <p>Receipt # WAC-11-179-50597</p> <p>I-94# 013993688 23</p> <p>NAME GUO, LEI</p> <p>CLASS H1B</p> <p>VALID FROM 07/01/2011 UNTIL 06/30/2014</p> <p>PETITIONER: UNIVERSITY OF MICHIGAN 2101 BONISTEEL BLVD PIERPONT COMM ANN ARBOR MI 48109-2090</p>	<p>013993688 23</p> <p>Receipt Number WAC-11-179-50597</p> <p>Immigration and Naturalization Service</p> <p>I-94 Departure Record Petitioner: UNIVERSITY OF</p>
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14. Family Name Doe	16. Date of Birth 08/04/1982
15. First (Given) Name John	
17. Country of Citizenship CHINA, PEOPLE'S REPUBLIC OF	

Form I-797A (Rev. 10/31/05) N

Example: O-1

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- ❑ Temporary worker in the extraordinary ability category
- ❑ Employer and date specific (both listed on Approval Notice)
- ❑ Must have valid UM O-1 Approval Notice
- ❑ O-3 Dependents are not authorized to work in US

U.S. Department of Justice
Immigration and Naturalization Service

Notice of Action

ALBION BURNHARDT STANLEY DE FRANCE/AMERICA

Receipt Number IAC-06-173-52455	Case File # 1125
Receipt Date May 12, 2006	Receipt Type PETITION FOR A NONIMMIGRANT WORKER
Receipt Date May 17, 2006	Receipt Page 1 of 1
Requester MEDICAL DALL INSORBER & ARONSON P.A. 1221 NICOLLET HILL STR 506 MINNEAPOLIS MN 55403	Petitioner UNIVERSITY OF MICHIGAN Petitioner Name Doe, John Notice Type: Approval Notice Class: O1 Valid From: 07/02/2006 to 07/02/2007

This approval notice is a statement of your status of the named foreign worker(s) in this classification as well as indicated above. The information on this notice is for informational purposes only and is not a guarantee of a permanent status. It is subject to change without notice. Please contact the I-94 office for any questions about this notice.

The petitioner should keep the original copy of this notice. The petitioner should keep the original copy of this notice. The petitioner should keep the original copy of this notice. The petitioner should keep the original copy of this notice. The petitioner should keep the original copy of this notice.

The approval of this visa petition does not guarantee that the named beneficiary will subsequently be found to be eligible for admission to the United States. The petitioner should keep the original copy of this notice. The petitioner should keep the original copy of this notice. The petitioner should keep the original copy of this notice. The petitioner should keep the original copy of this notice.

This notice is not a visa. You must apply for a visa at the U.S. Consulate or Embassy in your home country.

Please see the additional information on the back. You will be notified separately about any other cases you filed.

U.S. CITIZENSHIP & IMMIGRATION SERVICE
CALIFORNIA SERVICE CENTER
P. O. BOX 30111
LAGUNA HILLS, CA 92653-0111
Customer Service Telephones: (800) 375-5283
Form I-947A (Rev. 09/07/93IN)

344833574 12

Receipt # IAC-06-173-52455
I-94# 344833574 12
NAME CHEWITT, STANLEY G.
CLASS O1
VALID FROM 07/02/2006 UNTIL 07/02/2007
PETITIONER: UNIVERSITY OF MICHIGAN
1500-S MEDICAL CTR DR 3910 TRAUER
ANN ARBOR MI 48109

Departure Record
Petitioner: UNIVERSITY OF MICHIGAN

Doe
John
05/13/2006

Form I-947A (Rev. 09/07/93IN)

Example: TN

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- Temporary worker under the Trade NAFTA category
- Only available to citizens of Canada and Mexico
- Employer and date specific (both listed on I-94 card)
- Must have valid UM TN I-94 card
- TD Dependents are not authorized to work in US

742832036 01

SAMPLE

U.S. IMMIGRATION AND NATURALIZATION SERVICE

SEP 13 1991

ADMITTED H-1B

UNTEL July 10, 1993

DOE

JOHN

U.K.

116,04,62

Warning - A nonimmigrant who accepts unauthorized employment is subject to deportation.

Important - Explain this permit to your transportation agent, and advise the agent before the U.S. Embassy to do so they delay your entry into the U.S. or the future. You are authorized to stay in the U.S. only until the date written on this form. In a certain part of the date, without permission from immigration authorities, is a violation of the law.

Remember this permit when you leave the U.S.:

By sea or air, to the transportation line.

Across the Canadian border, to a Canadian Official.

Across the Mexican border, to a U.S. Official.

Students planning to cross the U.S. within 30 days to return to the same school, see "Arrival/Departure" on page 1 of Form I-94 prior to surrendering this permit.

Record of Changes

University of Michigan

WAC-12-193-50673

Post: Departure Record

Date:

Carrier:

Flight #/City Name:

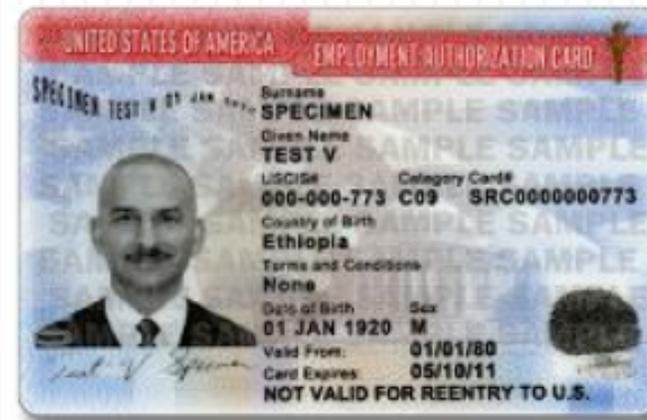
For sale to the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20540

Form I-94

Example: Permanent Resident

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- ❑ PR's have unlimited work authorization.
- ❑ Work authorization is not Employer or date specific
- ❑ PR card expiration dates just ensure individuals get new cards, status never expires
- ❑ While going through PR process, individuals can get to point where receive work authorization in form of EAD card. EAD cards are not employer specific, but are date specific. EAD cards allow everyone to work – even if previously unable (H-4, O-3, TD, etc.)



Resources

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International Center, Faculty and Staff Immigration Services (FSIS):

- Phone: (734) 763-4081
- Fax: (734) 615-2200
- Email: icfacultystaff@umich.edu
- Website: <http://www.internationalcenter.umich.edu/>

Payroll Office

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- ❑ Paying nonresident aliens that are students or teacher/researchers at the University of Michigan
- ❑ F-1 students employed on campus
- ❑ J-1 teacher/researchers employed on campus
- ❑ F-1 /J-1 students receiving fellowship/scholarship income
- ❑ Paying nonresident aliens with the People Pay form

F-1 Student Employment

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- ❑ Does the student have a social security number?
- ❑ If yes, student can complete paperwork for payroll department
- ❑ If no, student should obtain a SSN before completing paperwork for payroll department
- ❑ Not currently having a SSN will not prevent the student from being paid

F-1 Student Employment

- Once a SSN is obtained the following forms should be completed:
 - ▣ 1) Alien Certificate
 - ▣ 2) Federal Form W-4 and Michigan Form MI-W4
 - ▣ 3) If student is from a tax treaty country a Form 8233 and attachment
 - ▣ These forms can be found on the payroll website under 'Foreign Students, Faculty & Staff', Required Tax Forms, under Student Employees

NRA Federal Form W-4

worksheets that apply.

- If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 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.

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

Form **W-4** **Employee's Withholding Allowance Certificate** OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ Whether you are entitled to claim a certain number of allowances or exemption subject to review by the IRS. Your employer may be required to send a copy of

2008

Fill in Name and Address using local address

1 Type or print your first name and middle initial. Last name

2 Your social security number

111 11 1111

Must check Single

Must have SSN. Do not submit without this number

Home address (number and street or rural route)

City or town, state, and ZIP code

3 Single Married Married, Note. If married, but legally separated, or spouse is

4 If your last name differs from that s check here. You must call 1-800-772

Claim 1 or 0 on Line 5 Exceptions apply - see Determining Tax Status for info

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on

6 Additional amount, if any, you want withheld from each paycheck

7 I claim exemption from withholding for 2008, and I certify that I meet **both** of the following conditions for exemption.

- Last year I had 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

7

Additional \$ amount not needed

Always leave line 7 blank

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

Employee's signature (Form is not valid unless you sign it.) ▶ **Make sure to sign and date**

Date ▶

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)

NRA Michigan Form MI-W4

MI-W4

(Rev. 8-07)

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.

Issued under P.A. 281 of 1967.

Fill in Name, and Address using local address

Must have SSN to complete form

1. Social Security Number	2. Date of Birth
4. Driver License Number	5. Are you a new employee? <input type="checkbox"/> Yes If Yes, enter date of hire <input type="checkbox"/> No

3. Type or Print Your First Name, Middle Initial and Last Name

Home Address (No., Street, P.O. Box or Rural Route)

City or Town State ZIP Code

6. Enter the number of personal and dependency exemptions you are claiming 6. 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. A Michigan income tax liability is not expected this year.

b. Wages are exempt from withholding. Explain: _____

c. Permanent home (domicile) is located in the following Renaissance Zone: _____

Claim the same # of allowances as on the Federal W-4 line 5

Always leave this section blank

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.

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.

Make sure to sign and date

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 more than

9. Employee's Signature Date

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

F-1 Student Employment

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- Is the student from a tax treaty country?
- List of tax treaty countries can be found on the payroll website under 'Foreign Students, Faculty & Staff', Tax Treaty Country List & Information, Wages Paid to Students

F-1 Student Employment

□ Countries with Tax Treaty Provisions Relating To Students With Wages (partial list)

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©	b, d, e, h
Germany	\$9,000	4	8233-K		20(4)	a, f, h

F-1 Student Employment

- a. According to the treaty, the Tax Year Limit starts with the date of entry and continues forward X number of years into the future. Therefore a partial year does not count as a full year. 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.
- b. According to the treaty, the Tax Year Limit counts a partial year as 1 full tax year.
- c. 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.
- d. The tax treaty with the People's Republic of China does not include residents of Hong Kong or Taiwan
- e. Students may use an otherwise unlimited treaty for a maximum of 6 years at the University of Michigan
- f. If the student remains in the U.S. for more than 4 years, earnings are taxed retroactively.
- g. If claiming back-to-back student/teacher, 5 year total limit on treaty benefits.
- h. Student & teacher benefits may not be claimed back-to-back without reestablishing home country residency. It takes 365 days to re-establish residency.
- i. Students from Barbados, Hungary and Jamaica can elect to be treated as a resident alien for tax purposes.

F-1 Student Employment

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German Attachment to Form 8233

ATTACHMENT TO FORM 8233

STUDENT

(For use by students of Germany who are claiming Tax Treaty exemption).

1. I was a resident of Germany 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 temporarily in the United States for the primary purpose of studying at The University of Michigan.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of Federal Income Tax under the tax treaty between the United States and Germany in an amount not in excess of \$9,000 for any taxable year. I have not previously claimed an income tax exemption under this treaty for income received as a student before the date of my arrival in the United States.
4. I arrived in the United States on _____ (date of last arrival in the U.S. prior to beginning study at The University of Michigan). The treaty exemption is available only for compensation paid during a period of four taxable years, beginning with the taxable year that includes my arrival date. **If your visit to the United States exceeds four years, the tax treaty exemption is lost retroactively. You will be responsible for paying taxes on all income received during the previous four years.**

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

Name: _____ Signature: _____

Soc. Sec. # _____ Date: _____

Form 8233

APPENDIX III – Page 2

<p>Form 8233 (Rev. December 2001) Department of the Treasury Internal Revenue Service</p>	<p>Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual</p> <p>► See separate instructions.</p>	<p>OMB No. 1545-0795</p>						
<p>Who Should Use This Form?</p> <p><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></p>	<p>IF you are a nonresident alien individual who is receiving . . .</p> <table border="1"> <tr> <td>Compensation for independent personal services performed in the United States</td> <td>A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.</td> </tr> <tr> <td>Compensation for dependent personal services performed in the United States</td> <td>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.</td> </tr> <tr> <td>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</td> <td>A tax treaty withholding exemption for part or all of both types of income.</td> </tr> </table>	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.	<p>THEN, if you are the beneficial owner of that income, use this form to claim . . .</p>
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.							
<p>DO NOT Use This Form . . .</p>	<p>IF you are a beneficial owner who is . . .</p> <table border="1"> <tr> <td>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</td> <td>Form W-4</td> </tr> <tr> <td>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</td> <td>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</td> </tr> <tr> <td>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</td> <td>Form W-8BEN</td> </tr> </table>	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	<p>INSTEAD, use . . .</p>
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 . . . or other tax year beginning and ending . . .

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner	2 U.S. taxpayer identifying number	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.	City or town, state or province. Include postal code where appropriate.	
	Country (do not abbreviate)	
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.	City or town, state, and ZIP code	

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type	7a Country issuing passport	7b Passport number
8 Date of entry into the United States	9a Current nonimmigrant status	9b Date your current nonimmigrant status expires

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.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62292K Form 8233 (Rev. 12-2001)

Form 8233

Form 8233 (Rev. 12-2001)	APPENDIX III – Page 3	Page 2
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 _____		
b Total compensation you expect to be paid for these services in this calendar or tax year \$ _____		
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 _____		
b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ _____		
c Country of permanent residence _____		
<i>Note: Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.</i>		
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) _____		
Box must be completed for independent contractor.		
<i>Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).</i>		
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:		
<ul style="list-style-type: none"> • 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 12b above within the meaning of the income tax treaty between the United States and that country. • The beneficial owner is not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if subject to section 877, the beneficial owner is nevertheless entitled to treaty benefits with respect to the amounts received. 		
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
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 ▶ _____
⊕		

F-1 Student Employment

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Summary of paperwork.

- If student is not from a tax treaty country
 - ▣ 1) Obtain Social Security number
 - ▣ 2) Alien Certificate
 - ▣ 3) Federal Form W-4 & Michigan Form MI-W4
- If student is from a tax treaty country
 - ▣ 1) Obtain Social Security number
 - ▣ 2) Alien Certificate
 - ▣ 3) Federal Form W-4 & Michigan Form MI-W4
 - ▣ 4) Form 8233 and attachment
 - The form 8233 and attachment must be sent in for each calendar year

J-1 Teacher/Researcher Employment

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- ❑ Does T/R have a social security number?
- ❑ If yes, T/R can complete paperwork for payroll department
- ❑ If no, T/R should obtain a SSN before completing paperwork for payroll department
- ❑ Not currently having a SSN will not prevent the T/R from being paid

J-1 Teacher/Researcher Employment

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- Once a SSN is obtained the following forms should be completed:
 - 1) Alien Certificate with DS-2019 attached
 - 2) If the T/R is **not** from a tax treaty country complete Federal Form W-4 and Michigan Form MI-W4
 - 3) If the T/R **is** from a tax treaty country complete a Form 8233 and attachment
 - These forms can be found on the payroll website under 'Foreign Students, Faculty & Staff', Required Tax Forms, under Teacher/Researcher

J-1 Teacher/Researcher Employment

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- The J-1 T/R's Alien Certificate, Federal Form W-4, Michigan Form MI-W4 and Form 8233 are completed the same way as an F-1 student.
- The T/R has different tax treaty countries and Article numbers than F-1 Employment payments.
- List of tax treaty countries can be found on the payroll website under 'Foreign Students, Faculty & Staff', Tax Treaty Country List & Information, Salaries Paid to Teacher/Researchers

J-1 Teacher/Researcher Employment

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□ Countries with Tax Treaty Provisions Relating To Teacher/Researchers (partial list)

□ Country	# Years Limit	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
China	3	8233-W	19	b, e, i
Greece	3	8233-Y	XII	c
India	2	8233-AA	22	d, e

J-1 Teacher/Researcher Employment

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- 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 are: 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.

J-1 Teacher/Researcher Employment

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Attachment to form 8233

Teachers/Researchers

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

1. I was a resident of India 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 visiting the United States for the purpose of teaching or conducting research at The University of Michigan. I will receive compensation for my teaching or research activities.
3. The teaching or research compensation received during the entire tax year (or during the period from _____ to _____) for these activities qualifies for exemption from withholding of federal tax under the tax treaty between the United States and India.
4. Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.
5. I arrived in the United States on _____. The treaty exemption is available only for compensation paid during a period of two years beginning on that date. **If your visit to the United States exceeds two years, the tax treaty exemption is lost retroactively. You will be responsible for paying taxes on all income received during the previous two years.**

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

Name: _____ Signature: _____

Soc. Sec. #: _____ Date: _____

J-1 Teacher/Researcher Employment

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Summary of paperwork

- If teacher/researcher is not from a tax treaty country
 - ▣ 1) Obtain Social Security number
 - ▣ 2) Alien Certificate with DS-2019 attached
 - ▣ 3) Federal Form W-4 & Michigan Form MI-W4
- If teacher/researcher is from a tax treaty country
 - ▣ 1) Obtain Social Security number
 - ▣ 2) Alien Certificate with DS-2019 attached
 - ▣ 3) Form 8233 and attachment
 - The form 8233 and attachment must be sent in for each calendar year

F-1s/J-1s Fellowship/Scholarship

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- Is recipient eligible to obtain a social security number?
 - ▣ All J-1 visa holders are eligible to obtain an SSN
 - ▣ F-1 visa holders are only eligible if they have employment. If the F-1 visa holder is only receiving fellowship/scholarship payments they are not eligible to obtain an SSN
 - ▣ If eligible for SSN, complete paperwork after receiving the number. If not eligible for SSN, complete paperwork without the number.

F-1s/J-1s Fellowship/Scholarship

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- The following forms should be completed:
 - 1) Alien Certificate and if a J-1 visa holder also attach the DS-2019
 - 2) If recipient is **not** from a tax treaty country no other forms are needed
 - 3) If recipient is from a tax treaty country complete a Form W-8BEN
 - 4) If recipient is from a tax treaty country and ineligible for a SSN they need to complete a Form W-7 (ITIN application)
 - These forms can be found on the payroll website under 'Foreign Students, Faculty & Staff', Required Tax Forms, under Student on Fellowship/Scholarship

F-1s/J-1s Fellowship/Scholarship

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- Fellowship/Scholarship payments have different tax treaty countries and Article numbers than F-1 Employment and Teacher/Researcher payments.
- List of tax treaty countries can be found on the payroll website under 'Foreign Students, Faculty & Staff', Tax Treaty Country List & Information, Fellowship/Scholarship payments

F-1s/J-1s Fellowship/Scholarship

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□ Countries with Tax Treaty Provisions Relating To Fellowship/Scholarship Grants (partial list)

□ 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
China	No Limit	No Limit	20(b)	b, c
Germany	No Limit	No Limit	20 (3)	c
Israel	No Limit	5	24 (1)	

F-1s/J-1s Fellowship/Scholarship

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- a. Tax Year Limit includes the year of entry into the U.S.
- b. The tax treaty with the People's Republic of China does not include residents of Hong Kong or Taiwan.
- c. Students may use an otherwise unlimited treaty for a maximum of 6 years at the University of Michigan.
- d. The Commonwealth of Independent States (CIS) still using the former USSR/US treaty are: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.
- e. Tax Year Limit may extended for the additional time needed to complete degree requirements if student is continuing on as a graduate level student.

W-8BEN

APPENDIX III – Page 4

Form W-8BEN (Rev. February 2009) 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:				Instead, use Form:
<ul style="list-style-type: none"> • A U.S. citizen or other U.S. person, including a resident alien individual W-9 • A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-BECl • A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-BECl or W-BIMY • 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) 1152), 501(c), 802, 805, or 1443(b) (see instructions) W-BECl or W-BEXP 				
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.				
<ul style="list-style-type: none"> • A person acting as an intermediary W-BIMY Note: See instructions for additional exceptions.				
Part I Identification of Beneficial Owner (See instructions.)				
1 Name of individual or organization that is the beneficial owner NAME OF Non-resident Alien		2 Country of incorporation or organization Individual's country of residence		
3 Type of beneficial owner: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation				
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. _____ City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)				
5 Mailing address (if different from above) _____ City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)				
6 U.S. taxpayer identification number, if required (see instructions) _____		7 Foreign tax identifying number, if any (optional) _____		
8 Reference number(s) (see instructions)				
Part II Claim of Tax Treaty Benefits (if applicable)				
a I certify that (check all that apply)				
<input checked="" type="checkbox"/> The beneficial owner is a resident of _____, within the meaning of the income tax treaty between the United States and that country. If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).				
<input type="checkbox"/> 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).				
<input type="checkbox"/> 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).				
<input type="checkbox"/> 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 <input type="checkbox"/> 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		
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 2-2009)				

F-1s/J-1s Fellowship/Scholarship

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- If recipient is not eligible for a SSN and is from a tax treaty country they will need to apply for an Individual Tax Identification Number (ITIN). To apply for an ITIN they need to complete a Form W-7.
- The Form W-7 is completed at the payroll office. Recipient must make an appointment with the payroll office and complete the form there. Contact Kim Hassan at khasan@umich.edu or Leslie Brown at leslibro@umich.edu to make an appointment and bring passport, Visa, I-94 and I-20 along with alien certificate and W-8BEN.

W-7

Form W-7 <small>(Rev. January 2012)</small> Department of the Treasury Internal Revenue Service		Application for IRS Individual Taxpayer Identification Number ▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See instructions.		OMB No. 1545-0074	
An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.					
Before you begin: • Do not submit this form if you have, or are eligible to get, a U.S. social security number (SSN). • Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.					
Reason you are submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).					
a <input type="checkbox"/> Nonresident alien required to get ITIN to claim tax treaty benefit b <input type="checkbox"/> Nonresident alien filing a U.S. tax return c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. tax return d <input type="checkbox"/> Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ _____ e <input type="checkbox"/> Spouse of U.S. citizen/resident alien f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa h <input type="checkbox"/> Other (see instructions) ▶ _____					
Additional information for a and f. Enter treaty country ▶ _____ and treaty article number ▶ _____					
Name <small>(see instructions)</small>		1a First name		Middle name	
Name at birth if different . . . ▶		1b First name		Middle name	
				Last name	
Applicant's mailing address					
2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.					
City or town, state or province, and country. Include ZIP code or postal code where appropriate.					
Foreign (non-U.S.) address <small>(if different from above)</small> <small>(see instructions)</small>					
3 Street address, apartment number, or rural route number. Do not use a P.O. box number.					
City or town, state or province, and country. Include ZIP code or postal code where appropriate.					
Birth information					
4 Date of birth (month / day / year)		Country of birth		City and state or province (optional)	
				5 <input type="checkbox"/> Male <input type="checkbox"/> Female	
Other information					
6a Country(ies) of citizenship		6b Foreign tax I.D. number (if any)		6c Type of U.S. visa (if any), number, and expiration date	
6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D.					
<input type="checkbox"/> USCHS documentation <input type="checkbox"/> Other _____					
Issued by: No.:				Date of entry into the United States (MM/DD/YYYY)	
				/ /	
6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?					
<input type="checkbox"/> No/Do not know. Skip line 6e.					
<input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).					
6f Enter TIN or EIN ▶ _____ and Name under which it was issued ▶ _____					
6g Name of college/university or company (see instructions) _____ Length of stay _____ City and state _____					
Sign Here					
Under penalty of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.					
Signature of applicant (if delegate, see instructions)		Date (month / day / year)		Phone number	
Name of delegate, if applicable (type or print)		Delegate's relationship to applicant		<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian	
				<input type="checkbox"/> Power of Attorney	
Signature		Date (month / day / year)		Phone	
				Fax	
Name and title (type or print)		Name of company		EIN	
				Office Code	
Keep a copy for your records.					
Acceptance Agent's Use ONLY					
For Paperwork Reduction Act Notice, see separate instructions.					
				Cat. No. 10225L Form W-7 (Rev. 1-2012)	

F-1s/J-1s Fellowship/Scholarship

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Summary of paperwork

- If recipient is a J-1 and not from a tax treaty country
 - ▣ 1) Obtain Social Security number
 - ▣ 2) Alien Certificate with DS-2019 attached
- If recipient is a F-1 and not from a tax treaty country
 - ▣ 1) Alien Certificate
- If recipient is a J-1 and from a tax treaty country
 - ▣ 1) Obtain Social Security number
 - ▣ 2) Alien Certificate with DS-2019 attached
 - ▣ 3) Form W-8BEN
- If recipient is a F-1 and from a tax treaty country
 - ▣ 1) Alien Certificate
 - ▣ 2) Form W-8BEN
 - ▣ 3) Make appointment with payroll office to complete Form W-7 (ITIN) application and bring passport, Visa, I-94 and I-20
 - The form W-8BEN only needs to be completed once

Paying NRAs using PeoplePay

- Use the PeoplePay tool to pay Non-Resident Aliens (NRA's) for services or honorarium.
- You can access the tool thru Wolverine Access, Faculty and Staff, PeoplePay. This tool it to pay individuals only.
- By following the tool, most likely you will end of with the form “Payment to Non-Employee for Services”.
- The form that says “Taxable Services” will sometimes also be used. For example, if the NRA was teaching a class.

Payment to Non-Employee for Services Form

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UNIVERSITY OF MICHIGAN
Payment to Non-employee for Services

This form should be used to request payment for services performed by individuals who are considered independent contractors.

Last Name _____ First _____ Middle _____

Is this individual a U.S. citizen, permanent resident, or resident alien? Yes No

If Yes: Vendor # _____ U.S. Social Security # (if vendor # not known) _____

If No: UMID # (if known for non-resident alien) _____
 Attach an Alien Certificate plus Form 8233 (if appropriate)

Current mailing/home address:
 Number and Street _____
 City _____ State _____ Zip _____ Country _____

Were services performed outside of the U.S.? Yes No

Department Requesting Payment _____

Amount: \$ _____ Will multiple payments be made? Yes No If yes, contact Procurement Services.

Shortcode: _____

Fund	Department	Program	Project/Grant	Class	Account	PPLPY CAT Code

Date(s) of Service: From: _____ To: _____

Description of Services: _____

Special Instructions: _____

Prepared by: _____ Uniqname _____ Phone _____ Date _____

I certify that the terms, restrictions and qualifications set forth in this form's administration policy are met and that the payments are in compliance with all conditions imposed by the funding source.

Chair/Department Head (name typed) _____ Signature _____

Dean/Director or Designated Rep (name typed) _____ Signature _____

ROUTING INSTRUCTIONS and ATTACHMENTS:

- If this individual is a U.S. citizen/permanent resident/resident alien, create an ePro requisition and send this form plus Form W9 (for initial payment only) to PeoplePay Procurement Services, 7071 Wolverine Tower, 1282. **Attach PeoplePay cover sheet and a Req/PO Status Report.**
- If this individual is a non-resident alien, send this form plus the PeoplePay cover sheet and Alien Certificate and Form 8233 (if appropriate) to Payroll Office, G395 Wolverine Tower, 1279. **DO NOT CREATE an ePro requisition or request a vendor #.**

FOR DATA ENTRY USE ONLY

Payroll: Empl Rcd # _____ Earnings Code: NRA or NRQ Date entered: _____ Initials: _____ Paydate: _____

Federal _____ Michigan _____ FICA _____ Procurement \$5,000 Threshold Review: Initials: _____

Payment to Non-employee for Services Form, 5/11/11

Payment to Non-Employee for Services

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- ❑ Both of these forms ask you to attach an Alien Certificate (AC) plus form 8233, if appropriate.
- ❑ “If appropriate” for the 8233 means, does the person have a U.S. SSN or ITIN AND are they from a treaty country? If yes, then complete both forms.
- ❑ If no, then only complete the Alien Certificate.
- ❑ Always attach the Alien Certificate, even for those who did the work in their home countries and did not enter the U.S.

Alien Certificate

THE UNIVERSITY OF MICHIGAN - PAYROLL OFFICE		AC	
ALIEN CERTIFICATE			
<i>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.</i>			
PLEASE PRINT			
SECTION I – To be completed by all non-residents (even those who do not enter the U.S.)			
Name:		Social Security Number	
Last	First	Middle	_____
I certify that I am a resident of the country of _____			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	
_____	_____	_____	<input type="checkbox"/> Student <input type="checkbox"/> Non-Student
Month Day Year	Visa Type	Month Day Year	
_____	_____	_____	
If Resident Alien, check reason:			
<input type="checkbox"/> 1. Lawful Permanent Resident Test (Green Card Test)			
<input type="checkbox"/> 2. Substantial Presence Test			
I certify that my type of VISA is: <input type="checkbox"/> F1 <input type="checkbox"/> J1 <input type="checkbox"/> 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: _____	
Alien Certificate 10/11			

NRA's and Taxes

- If they were able to complete both forms, then the NRA will NOT have to pay any U.S. taxes.
- Otherwise the tax they must pay is 30% for Federal withholding and 4.35 % for Michigan withholding.
- The Department may chose to “gross up” the amount so the NRA may receive the net amount but remember that to do that is costly to the department.

Payment to Non-Employee for Services

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- All PeoplePay payments to foreigners will be paid thru the Payroll office. The person does not need a vendor number. (The only exception to that is if they are getting a reimbursement of expenses (receipts required) and in that case they will need a vendor #.)
- A UMID # will be assigned to them once Payroll receives the PeoplePay form.

Applying for an ITIN

- If the person wants to apply for an ITIN, you need to contact the Payroll Office prior to their arrival (if possible.) They will set up a time for you to come to the Payroll office with the foreigner to complete all the paperwork.
- The paperwork to apply for an ITIN needs to be done while the foreigner is still here in the U.S. Contact Kim Hassan or Debbie Timpf in the Payroll office for help with any ITIN issues.

PeoplePay Award Form

- Once you have completed the PeoplePay form and attached the needed documents, route the form to the Payroll office for processing as noted in the routing instructions.
- Same rules apply for the form “Request or Record Payment for Awards, Prizes or Gifts” if you are awarding something to a foreigner. Please be sure that the award is not something that needs to go thru Financial Aid. If you are unsure, contact Financial Aid office for assistance before completing this form.

Contact Information

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University of Michigan Payroll Office:

□ Kim Hassan, Payroll Specialist Senior

□ Phone: (734) 763-6106

□ Email khassan@umich.edu

□ Debbie Timpf, Payroll Specialist

□ Phone (734) 764-1485

□ Email timpfd@umich.edu

□ Leslie Brown, Payroll Tax Supervisor

□ Phone (734) 936-3512

□ Email leslibro@umich.edu

□ Lynn Mullaly, Payroll Manager

□ Phone (734) 647-3964

□ Email lynnmull@umich.edu

Resources

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Payroll Office:

- Service Center Phone: (734) 615-2000 option 2
- Fax: (734) 647-3983
- Email: payroll@umich.edu
- Website: <http://www.payroll.umich.edu/>

Thank you !

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Please complete the evaluation.