

## STUDENT EXAMPLE – FELLOWSHIP/SCHOLARSHIP

Xiao Guo – Student from China

As a student at the University of Michigan, you may be receiving one or both of the following types of payments:

- scholarship and/or fellowship
- wages from employment at the University

Enter information in Foreign International Information (FNIS) website and submit the following forms to the Payroll office if you are a student being paid a scholarship and/or fellowship:

1. Immigration Status Data form from FNIS.
2. Form W-8BEN, if you are a resident of a tax treaty country (see attached list) and have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

The Form W-8BEN is valid for 5 years. You do NOT need to submit a new W-8BEN each year.

You must have an SSN or ITIN to claim a tax treaty exemption. If you have neither, you may make an appointment with the Payroll Office to complete Form W-7 (application for an ITIN).

You will receive a Form 1042-S 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/taxes/taxsoftware.html>

### **CHECKLIST FOR STUDENTS WITH FELLOWSHIP/SCHOLARSHIP**

- Enter information in the Foreign International Information (FNIS) website. If you cannot access the website, email [tax.payroll@umich.edu](mailto:tax.payroll@umich.edu) for assistance.
- Print out W-8 BEN (if a resident of a tax treaty country) COMPLETED W-8BEN MUST INCLUDE SSN OR ITIN
- J-1 visa holders must attach a copy of their DS-2019
- If an ITIN is needed, contact the Payroll office via email at [tax.payroll@umich.edu](mailto:tax.payroll@umich.edu) to submit Visa, Passport, I-94 and DS-2019 or I-20 to the Payroll Office and to complete Form W7 (application for an ITIN).
- Send forms to the Payroll Office by one of these methods:
  1. Have your department submit the forms via campus mail or email
  2. Email forms to [tax.payroll@umich.edu](mailto:tax.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

**COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO  
FELLOWSHIP/SCHOLARSHIP GRANTS**

Effective 8/5/11

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

See Special Restrictions on next page

### **Special Restrictions (Fellowship/Scholarship)**

- 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 be extended for the additional time needed to complete degree requirements if student is continuing on as a graduate level student.
- f. If student remains in the U.S. for more than 3 years, scholarship/fellowship income is taxed retroactively.

#### **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.

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# Immigration Status Data

I hereby authorize The Regents of the University of Michigan to release this information to Thomson Reuters (Tax & Accounting) Inc., 2395 Midway Road, Carrollton, TX 75006 for the following purpose: technical software support for the International Tax Navigator system.

I hereby certify under penalty of perjury that all of the following information is true, complete and correct. I understand that if my status changes from that which I have indicated on this form I must submit a new form to the appropriate department.

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Title:  
Last Name: GUO  
First Name: XIAO  
Middle Name:  
Maiden Name:  
Post Title:  
Student Type: Student  
Trainee Type: Not a Trainee  
Your SSN:  
Your mN:  
Applied for SSN / mN: 012-45-8888  
Institution-Assigned ID Number: 123456789  
Department at Institution:  
Occupation at Institution:  
Occupation at Institution (2):  
Foreign Taxpayer ID:  
Payroll system IO:  
FinanciaVAccounts system ID:  
Student system ID:  
Visa System ID:

Date of Birth: 15-July-1999  
Marital Status: Single  
Spouse in USA? No  
Spouse Working in USA? No  
Is your spouse claimed as dependent by another taxpayer for United States tax purpose? No

**The three following dependent items are only applicable to you if:  
You are a national of American Samoa, the Northern Mariana Islands, or the US Virgin Islands;  
or you are a tax resident of Canada or Mexico or Korea;  
or you are a tax resident of India who entered the USA for the primary purpose of studying/acquiring training.**

Total Number of Dependents: 0  
Number of Dependents Who Were With Me In the U.S. at Some Time in the calendar Year: 0  
Number of Dependents Who Are U.S. Citizens or Residents: 0

Home Phone: Ext.  
Day Phone: Ext.  
Fax:  
Email Address: XIAO GUO19@UMICH.EDU  
Claiming Personal Exemption: 1  
Date First in USA:

U.S. Address Line 1: 2364 Maple Street  
U.S. Address Line 2:  
U.S. Address Line 3:  
City: Ann Arbor  
State: MI  
Zip code: 48105  
Foreign Address Line 1:  
Foreign Address Line 2:  
Foreign Address Line 3:

Foreign City:  
Province/Region:  
Postal Code:  
Country of Residence Address:

Country of Passport/Citizenship:	CHINA
Passport Number:	
Passport Expiration Date:	
U.S. Citizen?	No
Country of Tax Residence Before Entering US:	CHINA
Office in USA?	No
Days of Office Availability:	0
Recipient of a foreign grant?	No
Proven Closer Connection?	No
Application for LPR?	No
In Full-time Program?	Yes
Wish to claim treaty benefits?	Yes

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Form **W-8BEN**

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

(Rev. October 2021)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

- You are NOT an individual . . . . . **W-8BEN-E**
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . **W-9**
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) . . . . . **W-8ECI**
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . **8233 or W-4**
- You are a person acting as an intermediary . . . . . **W-8IMY**

**instead, use Form:**

**Note:** If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

1 Name of individual who is the beneficial owner <b>Xiao Guo</b>		2 Country of citizenship <b>China</b>
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. <b>Apt 210 Building 21 No Nansanhuanonglu St. Haidian District</b> City or town, state or province. Include postal code where appropriate.		
<b>Beijing 100081</b>		Country <b>China</b>
4 Mailing address (if different from above) <b>2364 Maple Street</b> City or town, state or province. Include postal code where appropriate.		
<b>Ann Arbor, MI 48105</b>		Country <b>United States of America</b>
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) <b>012-45-8888</b>		
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>	
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions) <b>07-15-1999</b>	

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

9 I certify that the beneficial owner is a resident of **China** within the meaning of the income tax treaty between the United States and that country.

10 **Special rates and conditions (if applicable—see instructions):** The beneficial owner is claiming the provisions of Article and paragraph **20(b)** of the treaty identified on line 9 above to claim a **0** % rate of withholding on (specify type of income): **scholarship/fellowship**  
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: **F-1 student claiming tax treaty exemption**

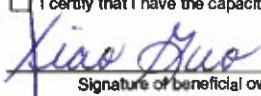
**Part III Certification**

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 individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
  - (a) income not effectively connected with the conduct of a trade or business in the United States;
  - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
  - (c) the partner's share of a partnership's effectively connected taxable income; or
  - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- 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. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

**Sign Here**

I certify that I have the capacity to sign for the person identified on line 1 of this form.  
  
Signature of beneficial owner (or individual authorized to sign for beneficial owner)

**08/18/2022**  
Date (MM-DD-YYYY)

Print name of signer

<b>1</b> Income code <b>16</b>	<b>2</b> Gross income <b>10000.00</b>	<b>3</b> Chapter indicator. Enter "3" or "4" <b>3</b>	<b>3a</b> Exemption code <b>04</b>	<b>4a</b> Exemption code	<b>13e</b> Recipient's U.S. TIN, if any <b>012-45-8888</b>	<b>13f</b> Ch. 3 status code	<b>13g</b> Ch. 4 status code
<b>5</b> Withholding allowance	<b>6</b> Net income	<b>3b</b> Tax rate <b>00 . 00</b>	<b>4b</b> Tax rate	<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code	
<b>7a</b> Federal tax withheld <b>0.00</b>	<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>	<b>13k</b> Recipient's account number			<b>13l</b> Recipient's date of birth (YYYYMMDD) 1 9 9 9 0 7 1 5		
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>	<b>8</b> Tax withheld by other agents	<b>14a</b> Primary Withholding Agent's Name (if applicable)			<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )	<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)	<b>14b</b> Primary Withholding Agent's EIN			<b>15a</b> Intermediary or flow-through entity's EIN, if any		
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)	<b>12a</b> Withholding agent's EIN <b>38-6006309</b>	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>15b</b> Ch. 3 status code			<b>15c</b> Ch. 4 status code
<b>12d</b> Withholding agent's name <b>Regents of the University of Michigan</b>	<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)	<b>15d</b> Intermediary or flow-through entity's name			<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12f</b> Country code	<b>12g</b> Foreign tax identification number, if any	<b>15f</b> Country code			<b>15g</b> Foreign tax identification number, if any		
<b>12h</b> Address (number and street) <b>3003 S State Street G395</b>	<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>Ann Arbor, MI 48109</b>	<b>15h</b> Address (number and street)			<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>13a</b> Recipient's name <b>Xiao Guo</b>	<b>13b</b> Recipient's country code <b>CH</b>	<b>16a</b> Payer's name			<b>16b</b> Payer's TIN		
<b>13c</b> Address (number and street) <b>2364 Maple Street</b>	<b>13d</b> City or town, state or province, country, ZIP or foreign postal code <b>Ann Arbor, MI 48105</b>	<b>16c</b> Payer's GIIN			<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code	
		<b>17a</b> State income tax withheld	<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state			

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

Cat. No. 11386R

Form **1042-S** (2022)

Example of the year-end form you will receive in 2023 from the University of Michigan.

The 1042-S form summarizes the income paid to you in 2022 for scholarship/fellowship payments. The 1042-S form will be available to be downloaded in early February.

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

## Scholarship/Fellowship

Are you receiving a  
Scholarship or  
Fellowship?

Yes

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

Am I a resident of a treaty country?

NO

YES

After review of your forms by the UM  
Payroll office you will print out paperwork,  
Immigration Status Data and  
go to next step to apply for an ITIN.

After review of your forms by the UM  
Payroll office you will print out paperwork,  
Immigration Status Data and W-8BEN and  
go to next step to apply for an ITIN.

You will have to complete and submit an original  
Form W-7 (ITIN application) to the Payroll office  
The other forms needed, passport, Visa, I-94 or DS-2019  
can be emailed to Payroll. Please email [tax.payroll@umich.edu](mailto:tax.payroll@umich.edu)  
to coordinate the submission of these forms.

In February of next year you will receive an email to download your Form 1042-S  
which will summarize your income received for the year.  
You will use this form 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, 2023.



If you are unable to print the forms in the FNIS website, forms are located on the UM Payroll website at:

[www.payroll.umich.edu](http://www.payroll.umich.edu), scroll down the page and click on the link 'Foreign Students, Faculty & Staff', then click on 'Required Tax Forms', under 'Student on Fellowship/Scholarship' you will find the Alien Certificate, Form W8-BEN and Form W-7 to complete.

Please email [tax.payroll@umich.edu](mailto:tax.payroll@umich.edu) for any questions or concerns.

Payroll Tax Area Contacts:

Leslie Brown  
Payroll Manager  
(734) 647-3964  
[leslibro@umich.edu](mailto:leslibro@umich.edu)

Kim Hassan  
Payroll Tax Supervisor  
(734) 936-3512  
[khassan@umich.edu](mailto:khassan@umich.edu)

Tansesha McLaughlin  
Payroll Clerk Senior  
(734) 764-1485  
[tanesmcl@umich.edu](mailto:tanesmcl@umich.edu)

Le'Tia Johnson  
Payroll Clerk  
(734) 763-2661  
[letiaaw@umich.edu](mailto:letiaaw@umich.edu)

Douglas Machowicz  
Payroll Clerk  
(734) 763-6106  
[douglam@umich.edu](mailto:douglam@umich.edu)

Payroll website:  
[www.payroll.umich.edu](http://www.payroll.umich.edu)