

**STUDENT – FELLOWSHIP/SCHOLARSHIP
YELLOW PACKET**

- 1) Payment received from the University of Michigan for fellowship/scholarship income
- 2) Email University of Michigan Payroll office at tax.payroll@umich.edu with UMID to notify Tax Area of the Payroll office a payment has been processed and to receive log in information to FNIS software to enter personal information
- 3) Based on information entered in FNIS the paperwork will be produced to correctly tax and report your payments
- 4) A Form 1042-S will be issued in the next calendar year for reporting this income on your United States income tax return.
- 5) Any questions regarding this process please email the tax staff at:

Dominique Curry – Payroll Tax Specialist
cdominiq@umich.edu (734) 763-6106

Rebecca Skladd – Payroll Tax Specialist
rskladd@umich.edu (734) 764-1485

Trish Randall - Payroll Tax Specialist
ttrandll@umich.edu (734) 647-9412

tax.payroll@umich.edu for entire Tax area staff

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 National Information System (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 National Information System (FNIS) website. If you cannot access the website, email 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 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
 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 8/16/24

Country	Tax Treaty Limit	Tax Year Limit	Tax Treaty Article #	Special Restrictions (see below)
Armenia	\$10,000	5	VI(1)	d
Azerbaijan	\$10,000	5	VI(1)	d
Bangladesh	No Limit	No Limit	21(2)	c, In effect after 1/1/07
Belarus	\$10,000	5	VI(1)	d
China, P. R.	No Limit	No Limit	20(b)	b, c
Cyprus	No Limit	5	21(1)	
Czech Republic	No Limit	5	21(1)	
Egypt	No Limit	5	23(1)	
Estonia	No Limit	5	20(1)	
France	No Limit	5	21(1)	
Georgia	\$10,000	5	VI(1)	d
Germany	No Limit	No Limit	20(3)	c
Iceland	No Limit	5	19(1)	
Indonesia	No Limit	5	19(1)	
Israel	No Limit	5	24(1)	
Kazakhstan	No Limit	5	19	
Korea	No Limit	5	21(1)	
Kyrgyzstan	\$10,000	5	VI(1)	d
Latvia	No Limit	5	20(1)	
Lithuania	No Limit	5	20(1)	
Luxembourg	No Limit	No Limit	21(1)	c
Moldova	\$10,000	5	VI(1)	d
Morocco	No Limit	5	18	
Netherlands	No Limit	3	22(2)	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				Terminated 8/16/2024
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.

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

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.

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:
Financial Accounts 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: XIAOGUO19@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: 

1 2 3 4 5 6 7 8 9 0 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 16	2 Gross income 10000.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 04	4a Exemption code	13d City or town, state or province, country, ZIP or foreign postal code Ann Arbor, MI 48105
		3b Tax rate 00.00	4b Tax rate		13e Recipient's U.S. TIN, if any 012-45-8888
5 Withholding allowance					13f Ch. 3 status code
6 Net income					13g Ch. 4 status code
7a Federal tax withheld 0.00					13h Recipient's GIIN
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					13i Recipient's foreign tax identification number, if any
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					13j LOB code
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>					13k Recipient's account number
8 Tax withheld by other agents					13l Recipient's date of birth (YYYYMMDD) 1 9 9 9 0 7 1 5
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()					14a Primary withholding agent's name (if applicable)
10 Total withholding credit (combine boxes 7a, 8, and 9)					14b Primary withholding agent's EIN
11 Tax paid by withholding agent (amounts not withheld) (see instructions)					15 Check if pro-rata basis reporting <input type="checkbox"/>
12a Withholding agent's EIN 38-6006309	12b Ch. 3 status code	12c Ch. 4 status code	15a Intermediary or flow-through entity's EIN, if any		
12d Withholding agent's name Regents of the University of Michigan			15b Ch. 3 status code	15c Ch. 4 status code	
12e Withholding agent's global intermediary identification number (GIIN)			15d Intermediary or flow-through entity's name		
12f Country code	12g Foreign tax identification number, if any		15e Intermediary or flow-through entity's GIIN		
12h Address (number and street) 3003 S State Street G395			15f Country code	15g Foreign tax identification number, if any	
12i City or town, state or province, country, ZIP or foreign postal code Ann Arbor, MI 48109			15h Address (number and street)		
13a Recipient's name Xiao Guo	13b Recipient's country code CH		15i City or town, state or province, country, ZIP or foreign postal code		
13c Address (number and street) 2364 Maple Street			16a Payer's name	16b Payer's TIN	
			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** (2025)

Example of the year-end form you will receive in 2026 from the University of Michigan.

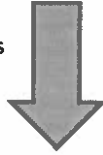
The 1042-S form summarizes the income paid to you in 2025 for scholarship/fellowship payments. The 1042-S form will be available to be downloaded in early February.

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

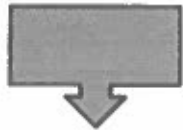
Scholarship/Fellowship

**Are you receiving a
Scholarship or
Fellowship?**

Yes



Email UM Payroll office at tax.payroll@umich.edu to request login 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
Contact the Payroll office to make an appointment to complete the ITIN application at Payroll Office
The other forms needed, passport, Visa, I-94 or DS-2019 can be emailed to Payroll. Please email 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, 2026.

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, 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 for any questions or concerns.

Payroll Tax Area Contacts:

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

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

Dominique Curry
Payroll Clerk
(734) 763-6106
cdominiq@umich.edu

Rebecca Skladd
Payroll Tax Specialist
(734) 764-1485
rskladd@umich.edu

Trish Randall
Payroll Tax Specialist
(734) 647-9412
tnrandll@umich.edu

Payroll website:
www.payroll.umich.edu