

University of Michigan Payroll Office
PAYMENT TO NONRESIDENT ALIEN INDEPENDENT CONTRACTOR
PAYROLL DOCUMENTATION

○ **ALIEN CERTIFICATE**

Complete this form for all non U.S. citizens that will receive a payment from the University. If the individual is here on a J-1 visa they must attach a copy of their DS-2019 to the Alien Certificate. If the individual is here on a J-1 visa and the University of Michigan is not the sponsoring university, a letter from the sponsoring university must be attached authorizing their activities at the University of Michigan.

○ **INDIVIDUAL TAX IDENTIFICATION NUMBER**

If an individual is here from a tax treaty country and does not have a social security number or individual tax identification number (ITIN) they can apply for an ITIN through the payroll office. The form to apply for an ITIN is a W-7. If the individual is applying for an ITIN through the payroll office a copy of the invitation letter from the department to the individual must be submitted to the payroll office.

○ **TAX TREATY FORM (FORM 8233)**

If the individual is from a tax treaty country and has obtained a social security number or ITIN, or is applying for an ITIN through the University of Michigan payroll office, the Form 8233 must be completed.

If the nonresident alien is **not** from a tax treaty country they will complete an Alien Certificate. Their DS-2019 must also be attached if they are here on a J-1 visa. If the University of Michigan is not their sponsoring university a letter from their sponsoring university must be attached. These documents are included with the People Pay form.

If the nonresident alien **is** from a tax treaty country they will complete an Alien Certificate. Their DS-2019 must also be attached if they are here on a J-1 visa. If the University of Michigan is not their sponsoring university a letter from their sponsoring university must be attached. Form 8233 with social security number or ITIN included on the form. If an ITIN is needed they must make an appointment with the payroll office to complete the application. These documents should be attached to the People Pay form when submitted to the payroll department.