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

The following forms are necessary for a student being paid a scholarship and/or fellowship:
1. Alien Certificate (J-1 visa holders must attach a copy of their DS-2019).
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

☐ Complete Alien Certificate (include your original date of entry, date of visa change if any, and any time you were gone from the U.S. for 365 days or more). J-1 visa holders must attach a copy of their DS-2019 along with the Alien Certificate

☐ If an ITIN is needed, then bring your Visa, Passport, I-94 and DS-2019 or I-20 to the Payroll Office to complete Form W7 (application for an ITIN). The Form W-8BEN will be provided for you to complete.

☐ Complete W-8BEN (if a resident of a tax treaty country) COMPLETED W-8BEN MUST INCLUDE SSN OR ITIN

☐ Send forms to the Payroll Office by one of these methods:
   1. Have your department submit the forms
   2. Email forms to khassan@umich.edu or tansemcl@umich.edu
   3. Fax forms to the Payroll Office - (734) 647-3983
   4. Send forms to the Payroll Office - 3003 S. State Street. G395 Ann Arbor, MI 48109-1279
   5. Drop off forms at the Payroll Office in Wolverine Tower
THE UNIVERSITY OF MICHIGAN - PAYROLL OFFICE
ALIEN CERTIFICATE

If you are not a citizen of the United States, you must complete this Alien Certificate. Return the completed Alien Certificate to: Payroll Office, G395 Wolverine Tower, 3003 S. State St, Ann Arbor, MI 48109-1279 or via fax (734) 647-3983.

PLEASE PRINT

SECTION I – To be completed by all non-residents (even those who do not enter the U.S.)

<table>
<thead>
<tr>
<th>Name: Guo</th>
<th>First</th>
<th>123-45-8888</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last</td>
<td>Xiao</td>
<td>Social Security Number</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12345679</td>
</tr>
<tr>
<td>I certify that I am a resident of the country of</td>
<td>China</td>
<td></td>
</tr>
<tr>
<td>UMID</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>I entered the United States on</th>
<th>on a(n)</th>
<th>I left the U.S. on</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 1 2015</td>
<td>F1</td>
<td></td>
</tr>
<tr>
<td>Month Day Year</td>
<td>Visa Type</td>
<td>Month Day Year</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If Resident Alien, check reason:

☐ 1. Lawful Permanent Resident Test (Green Card Test)
☐ 2. Substantial Presence Test

I certify that my type of VISA is: ☐ F1 ☐ J1 ☐ 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. I UNDERSTAND THAT IF MY STATUS CHANGES FROM THAT WHICH I HAVE INDICATED ON THIS FORM, I MUST SUBMIT A NEW ALIEN CERTIFICATE TO THE UM PAYROLL OFFICE.

Date: 8/15/2015

Your signature: Xiao [Signature]

Alien Certificate 05/14
INSTRUCTIONS FOR COMPLETING THE ALIEN CERTIFICATE
The Alien Certificate must be completed by all non-resident aliens whether or not they enter the United States.

Qualifications for Claiming Resident Alien Status

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

1. Lawful Permanent Residency Test (also called the “Green Card” test): If you have been given the privilege according to the immigration laws of residing permanently in the United States as an immigrant, and this status has not been revoked or abandoned, then you are a lawful permanent resident of the U.S.

2. To satisfy the Substantial Presence Test:
   a) A student, temporarily present in the United States under an “F” or “J” visa, must be in the U.S. for 5 calendar years (counting all or part of a year as a full year) plus 183 days in the current year.
   b) A teacher or trainee, temporarily present in the United States under a “J” visa, must be in the U.S. for at least 2 calendar years (counting all or part of a year as a full year) plus 183 days in the current year.
   c) Aliens on all other Visa types must be present in the United States for 183 days or more during the calendar year to claim resident alien status for U.S. tax purposes.

Taxation of resident aliens:

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

Taxation of nonresident aliens

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

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

FICA (Social Security and Medicare Taxes) withholding

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

1. Students holding an F-1 or J-1 visa are exempt from FICA for the first 5 calendar years they are in the U.S. Once they become a resident alien under the Substantial Presence Test they are eligible for FICA tax on January 1 of the calendar year they become a resident alien.

2. Teachers and researchers holding a J-1 visa are exempt from FICA for either the first 2 calendar years they are in the U.S. or for 2 out of the last 6 calendar years in the U.S. regardless of INS status. Once they become a resident alien under the Substantial Presence Test they are eligible for FICA tax beginning on January 1 of the calendar year they become a resident alien.

3. A refund can be made if an individual leaves the U.S. within the first 183 days of the year in which they became a resident alien.

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

Alien Certificate
10/11
## COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO FELLOWSHIP/SCHOLARSHIP GRANTS

**Effective 8/5/11**

<table>
<thead>
<tr>
<th>Country</th>
<th>Tax Treaty Limit</th>
<th>Tax Year Limit</th>
<th>Tax Treaty Article #</th>
<th>Special Restrictions (see below)</th>
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</thead>
<tbody>
<tr>
<td>Armenia</td>
<td>$10,000</td>
<td>5</td>
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<td>d</td>
</tr>
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<td>Azerbaijan</td>
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<td>VI(1)</td>
<td>d</td>
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<td>No Limit</td>
<td>21(2)</td>
<td>c, In effect after 1/1/07</td>
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<td>No Limit</td>
<td>20(b)</td>
<td>b, c</td>
</tr>
<tr>
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<td>5</td>
<td>21(1)</td>
<td></td>
</tr>
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<td>Czech Republic</td>
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<td>5</td>
<td>21(1)</td>
<td></td>
</tr>
<tr>
<td>Egypt</td>
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<td>23(1)</td>
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</tr>
<tr>
<td>Estonia</td>
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<td>5</td>
<td>20(1)</td>
<td></td>
</tr>
<tr>
<td>France</td>
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<td>5</td>
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<td>5</td>
<td>VI(1)</td>
<td>d</td>
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<tr>
<td>Germany</td>
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<td>No Limit</td>
<td>20(3)</td>
<td>c</td>
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<td>5</td>
<td>19(1)</td>
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<td>5</td>
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<td>5</td>
<td>24(1)</td>
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<td>19</td>
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<td></td>
</tr>
<tr>
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<td>No Limit</td>
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<td>c</td>
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<td>5</td>
<td>VI(1)</td>
<td>d</td>
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<td></td>
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<td>16(1)</td>
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<tr>
<td>Poland</td>
<td>No Limit</td>
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<td>18(1)</td>
<td></td>
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<tr>
<td>Portugal</td>
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<td></td>
</tr>
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<td>Romania</td>
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<td>5</td>
<td>20(1)</td>
<td></td>
</tr>
<tr>
<td>Russia</td>
<td>No Limit</td>
<td>5</td>
<td>18</td>
<td></td>
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<td>Slovak Republic</td>
<td>No Limit</td>
<td>5</td>
<td>21(1)</td>
<td></td>
</tr>
<tr>
<td>Slovenia</td>
<td>No Limit</td>
<td>5</td>
<td>20(1)</td>
<td>e</td>
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<tr>
<td>Spain</td>
<td>No Limit</td>
<td>5</td>
<td>22(1)</td>
<td></td>
</tr>
<tr>
<td>Tajikistan</td>
<td>$10,000</td>
<td>5</td>
<td>VI(1)</td>
<td>d</td>
</tr>
<tr>
<td>Thailand</td>
<td>No Limit</td>
<td>5</td>
<td>22(1)</td>
<td></td>
</tr>
<tr>
<td>Trinidad and Tobago</td>
<td>No Limit</td>
<td>5</td>
<td>19(1)</td>
<td></td>
</tr>
<tr>
<td>Tunisia</td>
<td>No Limit</td>
<td>5</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>Turkmenistan</td>
<td>$10,000</td>
<td>5</td>
<td>VI(1)</td>
<td>d</td>
</tr>
<tr>
<td>Ukraine</td>
<td>No Limit</td>
<td>5</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>Uzbekistan</td>
<td>$10,000</td>
<td>5</td>
<td>VI(1)</td>
<td>d</td>
</tr>
<tr>
<td>Venezuela</td>
<td>No Limit</td>
<td>5</td>
<td>21(1)</td>
<td>e</td>
</tr>
</tbody>
</table>

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.

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

For use by individuals. Entities must use Form W-8BEN-E.
Information about Form W-8BEN and its separate instructions is at www.irs.gov/formW8BEN.
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
- You are a U.S. citizen or other U.S. person, including a resident alien individual
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (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
- A person acting as an intermediary W-8IMY

Instead, use Form:
W-8BEN-E
W-9

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner
Xiao Guo

2 Country of citizenship
China

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
Apt 210 Building 31 No. 10 Nansanhuandonglu St. Haidian District
City or town, state or province. Include postal code where appropriate.
Beijing 100081

Country
China

4 Mailing address (if different from above)
2364 Maple Street
City or town, state or province. Include postal code where appropriate.
Ann Arbor, MI 48105

Country
United States of America

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

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 20(b) of the treaty identified on line 9 above to claim a 0.00 % rate of withholding on (specify type of income) scholarship.

Explain the reasons the beneficial owner meets the terms of the treaty article: Student from China claiming US/China tax treaty

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 to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- 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 applicable income tax treaty, or
  (c) the partner's share of a partnership's effectively connected income,
- 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.

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

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z
Form W-8BEN (Rev. 2-2014)
<table>
<thead>
<tr>
<th>1</th>
<th>Income code</th>
<th>2 Gross income</th>
<th>3 Chap. 3:</th>
<th>4 Chap. 4:</th>
<th>5 Withholding allowance</th>
<th>6 Net income</th>
<th>7 Federal tax withheld</th>
<th>Check if tax not deposited with IRS pursuant to escrow procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>10000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8 Tax withheld by other agents
9 Tax paid by withholding agent
10 Total withholding credit
11 Amount repaid to recipient
12a Withholding agent’s EIN
12b Ch. 3 status code
12c Ch. 4 status code
12d Withholding agent’s name
12e Withholding agent’s Global Intermediary Identification Number (GIIN)
12f Country code
12g Foreign taxpayer identification number, if any
12h Address (number and street)
13a Recipient’s U.S. TIN, if any
13b Ch. 3 status code
13c Ch. 4 status code
13d Recipient’s name
13e Recipient’s country code
13f Address (number and street)
13g City or town, state or province, country, ZIP or foreign postal code
Ann Arbor, MI 48105
Xiao Guo
CH
2364 Maple Street
14a Primary Withholding Agent’s Name (if applicable)
14b Primary Withholding Agent’s EIN
15a Intermediary or flow-through entity’s EIN, if any
15b Ch. 3 status code
15c Ch. 4 status code
15d Intermediary or flow-through entity’s name
15e Intermediary or flow-through entity’s GIIN
15f Country code
15g Foreign tax identification number, if any
15h Address (number and street)
15i City or town, state or province, country, ZIP or foreign postal code
Ann Arbor, MI 48105
04/28/1996
04/28/1996
04/28/1996

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

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

The 1042-S form summarizes the income paid to you in 2015 for scholarship and fellowship payments. The 1042-S form will be mailed to you the first week of February.
Scholarship/Fellowship

Are you receiving a Scholarship or Fellowship?

Yes

Complete an Alien Certificate Form
This can be found at http://www.finops.umich.edu/payroll/forms/aliencertificate

Am I a resident of a treaty country?

NO

You are done completing your forms.

YES

Complete Form W-8BEN

You will have to complete a Form W-7.
You must make an appointment with the payroll office and complete the form there.
Bring your passport, Visa, I-94 and I-20 or DS-2019.
Contact Kim Hassan at khassan@umich.edu,
or Tanesha McLaughlin at tanesmcl@umich.edu
to make an appointment.

In February of next year you will receive a Form 1042-S in the mail,
which will summarize your income received for the year.
You will use these forms to file your United States (Federal)
income tax return (Form 1040-NR). Use the tax software Glacier that can be found
on the International Center’s website to enter your information and print your forms.
The income tax return is due April 15, 2016.
Forms located at:

www.payroll.umich.edu, click on link on left side of screen ‘Foreign Students, Faculty & Staff’, then click on ‘Required Tax Forms’, under ‘Student on Fellowship/Scholarship’ you will find the Alien Certificate, Form W8-BEN, and Form W-7 to complete.

Contacts:

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

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

Kim Hassan
Payroll Clerk Senior
(734) 763-6106
khassan@umich.edu

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

Payroll website:
www.payroll.umich.edu
Foreign Students, Faculty & Staff

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

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

Contact Information

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

Additional Resources

- Self Service for Reviewing and Updating Your Payroll Data
- International Center - University of Michigan
- Internal Revenue Service - Pub 519
- University of Michigan Paydates
- Printer-friendly version
Required Tax Forms

Student Employees
A student needs to have obtained a social security number before submitting the following paperwork to the Payroll Office.

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

Student on Fellowship/Scholarship

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

Teacher/Researcher
A teacher/researcher needs to have obtained a social security number before submitting the following paperwork to the payroll office.

- Allen Certificate
- 8233 and Attachment - if you are a resident of a tax treaty country
Tax Treaties

General Information
The University makes various types of payments to nonresident aliens which may be non-taxable for United States and State of Michigan income tax purposes if:

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

These various types of payments to nonresident aliens include:

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

Income tax withholding rules for salary/wages paid to nonresident aliens require withholding at the graduated tax rates (range of 10% - 35%). Fellowship/scholarship payments to nonresident aliens are taxed at a 14% rate and Independent Contractor payments at a 30% rate.

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

Important Tax Treaty Information
The IRS requires a U.S. identification number for claiming tax treaty benefits. This number may be one of the following:

www.payroll.umich.edu