

The University of Tennessee

Information and Forms Required for Payment to Non United States Citizens

The following information and applicable forms must be provided for non United States Citizens at the time the initial Personnel Action Form is completed and every time a request for payment, other than reimbursement of expenses, is initiated through Accounts Payable. Student records will be used to obtain the information identified on the form for students who receive financial aid. Federal income taxes must be withheld on the taxable portion of all payments if the individual is determined to be a "nonresident alien for tax purposes". The withholding rates are 14 percent on the value of scholarships for F-1 and J-1 visa holders, a graduated rate scale on payments to individuals who are considered employees, and 30 percent on compensation paid to an individual outside of the payroll system. For additional information, go to: <http://payroll.tennessee.edu> and click on Payroll Manual, then item VII, Non Resident Aliens.

Name _____
Last First MI SSN/ITIN

Country of Tax Residency: _____ Department Name: _____
(country where you pay taxes)

Complete dates and Immigration Status of current and all prior visits to the United States:

(not required if the individual is a permanent resident)

	<u>Beginning Date</u>	<u>Ending Date</u>	<u>Immigration Status</u> (for example: J1,F1,H1B,WB, B1)
Current:	_____	N/A	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

Forms to Be Attached: Based upon the individual's immigration status (Permanent Resident or Non-immigrant) a copy of the forms identified below must be attached to this document.

Permanent Resident

1-551 (known as PR card)

Non-Immigrant (non resident alien)

I-94 and 1-20 if Visa type F-1, or
DS-2019 if Visa type J-1, or
I-797A if Visa type H-1B

Document Types for Non United States Citizens

<u>Document Type</u>	<u>Description</u>
I-551	Issued to resident aliens and is known as the Permanent Resident Card.
I-94	All nonresident aliens are issued an I-94 when entering the United States. This card states the date and immigration status upon entry into the U.S.
I-20	A F-1 Visa holder will also have a form that identifies the University sponsoring the student's visit. This form is only required for individuals with an F-1 immigration status.
DS-2019	A J-1 Visa holder will also have a form that identifies the University or organization sponsoring the visit. This form is only required for individuals with an J-1 immigration status.
I-797A	A H-1B Visa holder will also have a form that identifies the employer sponsoring the visit. This form is only required for individuals with an H-1B immigration status. This must be the University of Tennessee.
EAD	Employment Authorization Document. If the employee is not a H-1B, J-1, F-1, or permanent resident then an EAD issued by the INS is normally required for employment.
W8-BEN	This form is used by a nonresident alien to claim a tax exemption for scholarship/fellowship payments. Contact the Bursar's Office or Payroll Office for more information.
8233	This form is used to claim tax exemption for employees, independent contractors and royalty payments by nonresidents. Contact the Payroll Office for more information.
W-9	This form is used to claim tax exemption for employees, independent contractors, and royalty payments by tax residents. Contact the Payroll Office for more information.