

# 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 an 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.

Name of Individual:(Last)\_\_\_\_\_ (First)\_\_\_\_\_ (MI)\_\_\_\_\_

SSN/ITIN:\_\_\_\_\_ Country of Tax Residency:\_\_\_\_\_

Complete dates of Immigration Status of current and 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>
Current:	_____	<u>N/A</u>	_____
	_____	_____	_____
	_____	_____	_____

**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

I-551: Known as the Green Card

### Non-Immigrant (non resident alien)

I-94, and I-20, if Visa type F-1, or  
IAP-66, if Visa type J-1, or  
Form I-797A, if H-1B

### ***To Be Completed By Treasurer's Office***

Non-resident alien for tax purposes: ( \_\_\_ Yes, \_\_\_ No) If no, treat as U.S. Citizen

Covered by tax treaty: ( \_\_\_ Yes, \_\_\_ No)

IRS Income Code: \_\_\_\_\_

Total reportable compensation: \$ \_\_\_\_\_

Taxable compensation: \$ \_\_\_\_\_

Completed By: \_\_\_\_\_

## Document Types for Non United States Citizens

Document Type	Description
I-551	Issued to resident aliens and is known as the Green Card
I-94	All nonresident aliens are issued an I-94 when entering the United States. This card states the current immigration status of the individual.
I-20	An F-1 Visa holder will also have an I-20 that identifies the University sponsoring the student's visit. This form is only required for individuals with an F-1 immigration status.
IAP-66	A J-1 Visa holder will also have an IAP-66 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 an I-797A that identifies the employer sponsoring the visit. This form is only required for individuals with an H-1B immigration status.
1001	This form is used by a nonresident alien to claim a tax exemption for scholarship/fellowship payments. Contact the Financial Aid or Payroll Office for more information.
8233	This form is used to claim a tax exemption for independent contractor and royalty payments. Contact the Payroll Office for more information.
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.