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I. Introduction

Officially adopted in 1994, the Statement of Common Purpose of American University emphasizes the university’s commitment to becoming a “global university”. The university distinguishes itself through a broad array of undergraduate and graduate programs that stem from primary commitments. One of the commitments is “international understanding reflected in curriculum offerings, faculty research, study abroad and internship programs, student and faculty representation, and the regular presence of world leaders on campus”.

Every year, American University hosts over 2,000 international students, faculty and visiting scholars who come from 150 countries from all over the world to receive quality education or provide their international expertise to the university community.

All organizations in the United States, including American University, are subject to audits performed by the federal or local government. In particular, the United States Citizenship and Immigration Services (USCIS) and the Internal Revenue Service (IRS) have laws affecting international students, employees and faculty. It is important that the university has clear policies and consistent procedures to protect the university from possible penalties, while making sure that our international students, employees and faculty are in compliance.

This Foreign National Taxation and Compliance Guide serves two types of audiences – a) for administrators and department managers to gain a basic understanding of federal rules and regulations and communicate effectively with our international students and faculty; and b) for international students, employees and faculty as the federal regulations have direct implications for their residency and/or taxes. Once available on the university website, international students can have access to the guide. The guide is specific to American University and the procedures followed by the Payroll office.

The terms, “foreign national” and “nonresident alien” are used interchangeably throughout the guide. While “foreign national” is a user-friendly layman’s term, “nonresident alien” is the term used by the Internal Revenue Service. The “nonresident alien” term is often used when IRS regulations are explained.

As the law and regulations change frequently as well as individual circumstances, please use this material as a general reference guide. If you have any specific situation which is not addressed in this guide, please call the Payroll office on extension 3520. Individuals under special tax circumstances are advised to seek the help from a professional tax advisor who is familiar with nonresident alien tax matters.
The following IRS publications and reference books were used to develop this guide:

- Publication 15. Circular E. Employer’s Tax Guide
- Publication 15-A. Employer’s Supplemental Tax Guide
- Publication 513. Tax Information for Visitors to the United States
- Publication 515. Withholding of Tax on Nonresident Aliens and Foreign Corporations
- Publication 519. United States Tax Guide for Aliens
- Publication 520. Scholarships and Fellowships
- Publication 901. U.S. Tax Treaties
II. Definitions

A. USCIS (United States Citizenship and Immigration Services) and IRS (Internal Revenue Service) Law

1. Roles of USCIS and IRS

USCIS (United States Citizenship and Immigration Services): As part of a branch of the U.S. Department of Homeland Security, USCIS is charged with control over U.S. borders, admission into the U.S. of immigrants, and enforcement of our laws against unlawful presence and lawful employment in the U.S. The USCIS is in charge of adjudication of petitions and applications for certain permanent and temporary immigration benefits.

Internal Revenue Service (IRS): Administers the taxation of aliens who live in the United States or who have income that is sourced in the United States. Assists the Department of States and the Department of the Treasury to negotiate and administer tax treaties and other diplomatic conventions which affect taxes.

2. Concept of Residency

The USCIS concept of residency and the IRS concept of residency are different. It is important to understand that a key in determining an individual’s income tax liability is his/her status as a resident or nonresident for tax purposes under the IRS term. This status may or may not be the same as his/her resident or nonresident status under the USCIS regulations.

<table>
<thead>
<tr>
<th>Immigration Law</th>
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<td>Resident Aliens</td>
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<td>Nonresident Aliens</td>
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<tr>
<td>Un-documented Aliens</td>
<td></td>
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</tbody>
</table>

Alien: An individual who is not a U.S. citizen or U.S. national

U.S. Citizen: a) An individual born in the United States
              b) An individual whose parent is a U.S. citizen
              c) A former alien who has been naturalized as a U.S. citizen
              d) An individual born in Puerto Rico
              e) An individual born in Guam
**Immigrant**: An alien who has been granted the right by the USCIS to reside *permanently* in the U.S. and to work without restrictions in the U.S. Also known as a Lawful Permanent Resident (LPR). All immigrants are eventually issued a “green card” (USCIS Form I-551), which is the token of the alien’s permanent resident status.

**Nonimmigrant**: An alien who has been granted the right by the USCIS to reside *temporarily* in the U.S. and to work with limitations. Each nonimmigrant is admitted into the U.S. based on a certain visa type (e.g., a foreign student admitted to American University on an F-1 immigration status, a foreign exchange faculty on a J-1 immigration status, etc.). Each nonimmigrant status has rules and guidelines which must be followed for the nonimmigrant to remain “in status”. A nonimmigrant that remains “out of status” for at least 180 days is deportable and will be unable to re-enter the U.S. for 3 years.

**Un-documented Alien**: An “Un-documented Alien” is generally an alien who entered the U.S. legally, but who has fallen “out of status” and is deportable. In some cases, the person may also be an “illegal alien” if he originally entered the U.S. illegally. In such case, he is deportable if apprehended.

**Determining a Resident or a Nonresident Status for Tax Purposes**

**Tax Residence** depends on an individual's tax status on the last day of the calendar year. The general rule is that a person is considered a resident alien for tax purposes for the entire year if he/she was a resident on the last day of the tax year.

**A resident for tax purposes** is a person who is a U.S. citizen or a foreign national who meets either the “green card” or “substantial presence” test as described in IRS Publication 519, U.S. Tax Guide for Aliens. In general:

- F and J student immigration statuses are generally considered resident aliens for U.S. tax purposes after 5 calendar years in the U.S.
- J researcher and professor (non-student) immigration statuses are generally considered resident aliens for U.S. tax purposes after 2 calendar years in the U.S.
- H-1 immigration statuses are generally considered resident aliens for U.S. tax purposes once they meet the “substantial presence” test (see page 9 for further details).
- The above generalizations assume the individual had no previous visits to the U.S. prior to entering in the immigration statuses listed above.

**A nonresident alien for tax purposes** is a person who is not a U.S. citizen and who does not meet either the “green card” or the “substantial presence” test. In general:

- F and J student immigration statuses are generally considered nonresident aliens for U.S. tax purposes during their first 5 calendar years in the U.S.
• J professor and researcher (non-student) immigration statuses are generally considered nonresident aliens for U.S. tax purposes during their first 2 calendar years in the U.S.

• H-1 immigration statuses are generally considered nonresident aliens for U.S. tax purposes until they meet the “substantial presence” test (see page 9 for further details).

• The above generalizations assume the individual had no previous visits to the U.S. prior to entering in the immigration statuses listed above.

The “green card” test. Lawful permanent residents of the U.S. are considered resident aliens for tax purposes. If a person has been granted resident status by the INS and/or has been issued an alien registration card, he/she is also known as a “green card” holder.

B. Employment Eligibility and Work Authorizations

1. Employment Eligibility Verification (Form I-9 Process)

   When an alien accepts employment that is not authorized or when an alien who enters the U.S. without documentation accepts employment, he/she may be in serious violation of federal laws and regulations. The Immigration Reform and Control Act of 1986 (IRCA) makes it illegal for an employer to hire an alien not authorized for employment. All new employees, whether full-time or part-time, must complete the Form I-9 within three days of employment for employment eligibility verification at the Human Resources office or by individuals in the hiring department who have been certified to complete Form I-9.

   Failure to comply with the INS regulations will subject the university to fines, and possibly imprisonment if it is shown that there is a pattern or practice of noncompliance.

2. On-Campus Employment Authorization

   An On-Campus Employment Authorization must be obtained each semester by the international student who has a job or a graduate financial aid award that includes a work/learning component. International Student and Scholar Services (ISSS) issues on-campus work authorizations.

3. Maximum On-Campus Work Hours for International Students

   F-1 and J-1 students are not allowed to work off-campus. F-1 and J-1 students are allowed to work on campus up to 20 hours per week during an academic semester and up to 40 hours per week during semester breaks, only after they receive work authorization approval by International Student and Scholar Services (ISSS) and complete the Form I-9 process described above. The maximum work hour limit is
imposed by USCIS regulations. This requirement is regularly monitored by ISSS and Human Resources/Payroll. The student whose work hours exceed the limit will be notified by ISSS. The appropriate hiring department and supervisor will be notified by Human Resources. Employment is not allowed after completion of coursework unless authorized as an optional practical training (OPT) and directly related to student’s academic program. The student must apply before graduation with the Department of Homeland Security to receive his/her employment authorization card. The student should contact ISSS regarding their OPT.

C. Substantial Presence Test (SPT)

The substantial presence test is a calculation that determines the resident or nonresident status of a foreign national for tax purposes in the United States. The Substantial Presence Test must be applied on a yearly basis. However, during the first five calendar years the student on an F-1 or J-1 immigration status is present in the U.S., he or she is considered an “Exempt Individual” during this time period. “Exempt Individual” status merely means the individual does not count days of actual presence in the U.S. for purposes of satisfying the Substantial Presence Test. Therefore, assuming the individual had no previous visits to the U.S., the individual will be a nonresident alien for U.S. tax purposes during the first five calendar years of presence in the U.S. For a teacher or a scholar on a J-1 immigration status, the determination of his or her “Exempt Individual” years are based on any two years within the current and past six calendar years. The term "calendar year" refers to the period from January 1 - December 31, not twelve consecutive months. Therefore, if the individual is present in the U.S. as an “Exempt Individual” for any part of one calendar year, that year is calculated as a whole year. Consequently, an individual present in the U.S. under a J-1 non-student immigration status may fall in and out of nonresident alien status for U.S. tax purposes depending on the results of the Substantial Presence Test as it is applied on a yearly basis.

The following calculation determines the number of days to satisfy the substantial presence test:

First, the individual must be present in the U.S. for at least 31 days during the current calendar year.

Then, the individual must use the following calculation to satisfy the substantial presence test if:

ALL of the days physically present in the U.S. in the current calendar year
PLUS 1/3 the number of days physically present in the U.S. during the first preceding year
PLUS 1/6 the number of days physically present in the U.S. during the second preceding year 
EQUALS 183 days or greater, the individual is considered resident alien for tax purposes.

D. Income Tax Treaty

An income tax treaty is an agreement between the U.S. government and a foreign government under which each agrees to limit or modify its domestic tax laws to avoid double taxation of individuals who are permanent residents in that other country, but who stay and/or work in the U.S. The United States currently has tax treaties with over 60 countries. A detailed listing is included in Section IV. Please also refer to IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

E. Scholarship and Fellowship

1. Scholarship and Fellowship Grants: Scholarships are based on a future scholastic activity. A scholarship is generally an amount paid for the benefit of a student at an educational institution to aid in the pursuit of studies. Fellowships are amounts paid for the benefit of an individual in the pursuit of study or research. It is very important to note here that if the above payments are made for any kind of past, present or future services, they should be treated as compensation for services rendered and they will be taxable compensation. At American University, an award is taxable if the recipient has to fulfill a work commitment or a supervised learning component in order to receive the award.

2. Qualified Scholarships/Fellowships: A qualified scholarship/fellowship grant is tax free only if the person is attending an institution that regularly grants degrees. A "qualified scholarship or fellowship" is any amount received as a scholarship or fellowship grant used under the terms of the grant for:

- Tuition and fees required to enroll in, or to attend, an educational institution
- Fees, books, supplies, and equipment that are required for the courses at the educational institution

The above fees, books, supplies, and equipment for the courses must be required of all students in the course.

3. Non-Qualified Scholarships: A non-qualified scholarship would be taxable items such as living expenses (e.g., room and board, incidental expenses under the scholarship, etc.)
F. Independent Personal Services

In the Employer’s Supplemental Tax Guide, the IRS describes how to distinguish an independent contractor from an employee in order to determine payment type and withhold taxes. The IRS has established the following three categories of evidence methodology for determination:

1. Behavior Control
   • Instructions the business gives the worker. An employee is generally subject to the business’ instructions about when, where, and how to work. An independent contractor is not subject to the same business instructions.
   • Training the business gives the worker. An employee may be trained to perform services in a particular manner. Independent contractors ordinarily use their own methods.

2. Financial Control
   • The extent to which the worker has unreimbursed business expenses. Independent contractors are more likely to have unreimbursed expenses than are employees (e.g., business travel expenses).
   • The extent of the worker’s investment. An independent contractor often has a significant investment in the facilities he/she uses in performing services for someone else.
   • The extent to which the worker makes services available to the relevant market. An independent contractor is generally free to seek out other business opportunities, often advertise, maintain a visible business location, and is available to work in the relevant market.
   • How the business pays the worker. An employee is generally guaranteed a regular wage amount for an hourly, weekly, or other period of time. This indicates that a worker is an employee, even when the wage or salary is supplemented by a commission. An independent contractor is generally paid by a flat fee, although it is common in some professions, such as law or information technology, to pay independent contractors hourly.
   • The extent to which the worker can realize a profit or loss on the project. An independent contractor can make a profit or loss.

3. Type of Relationship
   • Written contracts describing the relationship the parties intended to create.
   • Whether the business provides the worker with employee-type benefits.
   • The permanency of the relationship. If you engage a worker with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that your intent was to create an employer-employee relationship.
   • The extent to which services performed by the worker are a key aspect of the regular business of the company. If a worker provides services that are a key
aspect of the university’s regular business activity, it is more likely that the university has the right to direct and control his/her activities.

The IRS can help department administrators in determining whether a worker is an employee. IRS Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding, can be filed with the IRS.

The department should submit a professional service agreement to Brian Blair in the Controller’s office (extension 2842). If you need assistance in determining work status while preparing a professional service agreement, please contact him.
### III. Non-Immigrant Visa Categories and Limitations

The table below illustrates most common non-immigrant visa categories, definitions and limitations on work authorization.

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<th>Visa Category</th>
<th>Definition</th>
<th>Work Authorization</th>
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<tbody>
<tr>
<td>A1, A2</td>
<td>Diplomats and foreign government officials and their dependents</td>
<td>Some dependents are granted work authorization.</td>
</tr>
<tr>
<td>B-1</td>
<td>Business visitors</td>
<td>No work authorization. However, effective 10/21/98, a new law permits a university to pay honoraria and incidental expenses for a usual academic activity lasting not longer than 9 days at any single institution. The foreign national may not accept payment or expenses from more than 5 institutions within the previous 6 month period. Must present a valid visa and Form I-94, Record of Arrival and Departure as verification of immigration status.</td>
</tr>
<tr>
<td>B-2</td>
<td>Visitors for pleasure</td>
<td>No work authorization. However, effective 10/21/98, a new law permits a university to pay honoraria and incidental expenses for a usual academic activity lasting not longer than 9 days at any single institution. The foreign national may not accept payment or expenses from more than 5 institutions within the previous 6 month period. Must present a valid visa and Form I-94, Record of Arrival and Departure as verification of immigration status.</td>
</tr>
<tr>
<td>F-1</td>
<td>Students</td>
<td>Work authorized under limited circumstances subject to approval by ISSS. Employment must not exceed 20 hours a week during academic semesters except during breaks.</td>
</tr>
<tr>
<td>F-2</td>
<td>Dependents of F-1 students</td>
<td>No work authorization</td>
</tr>
<tr>
<td>G-1</td>
<td>Employee of international organizations</td>
<td>Work authorized for the international organization</td>
</tr>
<tr>
<td>G-2, G-3, G-4</td>
<td>Dependents of G-1 visa holder</td>
<td>Some dependents are granted work authorization.</td>
</tr>
<tr>
<td>H-1B</td>
<td>Professionals</td>
<td>Work authorized for the sponsoring employer</td>
</tr>
<tr>
<td>H-2B</td>
<td>Temporary workers</td>
<td>Work authorized for the sponsoring employer</td>
</tr>
<tr>
<td>H-3</td>
<td>Trainee</td>
<td>Work authorized for the sponsoring employer</td>
</tr>
<tr>
<td>Visa Category (continued)</td>
<td>Definition</td>
<td>Work Authorization</td>
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</tr>
<tr>
<td>H-4</td>
<td>Dependents of H visa holders</td>
<td>No work authorization</td>
</tr>
<tr>
<td>I-1</td>
<td>Foreign journalists</td>
<td>Work authorized for the sponsoring employer</td>
</tr>
<tr>
<td>J-1 (Student)</td>
<td>Exchange visitor student</td>
<td>Must be based on financial need or directly related to academic program. Written permission of J-1 program sponsor is required.</td>
</tr>
<tr>
<td>J-1 (Scholar)</td>
<td>Exchange visitor scholars</td>
<td>Employed on campus as researchers or visiting faculty. Positions should be held based on the J-1 immigration document (Form DS-2019, formerly Form IAP-66).</td>
</tr>
<tr>
<td>J-2</td>
<td>Dependents of J-1 visa holders</td>
<td>Only with permission from USCIS.</td>
</tr>
<tr>
<td>K-1</td>
<td>Fiancée of U.S. citizen</td>
<td>Work authorized</td>
</tr>
<tr>
<td>M-1</td>
<td>Vocational student</td>
<td>Work authorized under certain circumstances</td>
</tr>
<tr>
<td>M-2</td>
<td>Dependents of M-1 visa holders</td>
<td>No work authorization</td>
</tr>
<tr>
<td>O-1</td>
<td>Individual with extraordinary ability in the arts, sciences, education, business or athletics</td>
<td>Work authorized for the sponsoring employer</td>
</tr>
<tr>
<td>P-1</td>
<td>Internationally known athletes and entertainment groups</td>
<td>Work authorized for the sponsoring employer</td>
</tr>
<tr>
<td>P-2</td>
<td>Performing artists under a reciprocal exchange program</td>
<td>Work authorized by the sponsoring employer</td>
</tr>
<tr>
<td>Q-1</td>
<td>International cultural exchange</td>
<td>Work authorized by the sponsoring employer</td>
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</tbody>
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IV. Tax Treaties with the United States

The following countries currently have tax treaties with the United States. This list needs to be regularly updated to reflect current developments. (Publication 515 IRS)

<table>
<thead>
<tr>
<th>Country</th>
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<td>Australia</td>
<td>Latvia</td>
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<td>Austria</td>
<td>Lithuania</td>
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<td>Barbados</td>
<td>Luxembourg</td>
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<td>Belgium</td>
<td>Mexico</td>
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<tr>
<td>Bangladesh</td>
<td>Morocco</td>
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<tr>
<td>Canada</td>
<td>Netherlands</td>
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<tr>
<td>China, Peoples Republic of</td>
<td>New Zealand</td>
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<tr>
<td>Czech Republic</td>
<td>Norway</td>
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<td>Cyprus</td>
<td>Pakistan</td>
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<td>Denmark</td>
<td>Philippines</td>
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<td>Egypt</td>
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<td>Estonia</td>
<td>Portugal</td>
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<td>Finland</td>
<td>Romania</td>
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<td>Former USSR*</td>
<td>Russia</td>
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<td>France</td>
<td>Slovak Republic</td>
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<td>Germany</td>
<td>Slovenia</td>
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<td>Greece</td>
<td>South Africa</td>
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<td>Hungary</td>
<td>Sri Lanka (effective 1/1/03)</td>
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<td>Iceland</td>
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<td>India</td>
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<td>Kazakhstan</td>
<td>United Kingdom</td>
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<td>Korea, Republic of</td>
<td>Venezuela</td>
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</tbody>
</table>

* The U.S - U.S.S.R. income tax treaty applies to countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. The treaty will stay in effect until new treaties are negotiated and ratified with these individual countries.

V. Making Payments, Taxation and Reporting to IRS

A. Types of Payments, Methods and Tax Reporting to IRS

The table below illustrates types of payments to foreign nationals, AU’s methods of payments, and tax reporting requirements to the IRS:

<table>
<thead>
<tr>
<th>Type of Payment</th>
<th>Recipient</th>
<th>AU Method of Payment</th>
<th>Taxation</th>
<th>Reporting to the IRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching</td>
<td>Faculty</td>
<td>Faculty appointment letter; contract</td>
<td>Taxable compensation with graduated withholding rates; Exempt under treaty</td>
<td>W-2; 1042-S</td>
</tr>
<tr>
<td>Part-time wages</td>
<td>Student</td>
<td>Personnel action form and e-timesheets</td>
<td>Taxable compensation with graduated withholding rates; Exempt under treaty</td>
<td>W-2; 1042-S</td>
</tr>
<tr>
<td>Graduate scholarship/fellowship</td>
<td>Student</td>
<td>Financial aid data entered by teaching unit; stipend</td>
<td>Taxable at 14% provided recipient is an F, J, M or Q immigration status, unless exempt under treaty</td>
<td>1042-S</td>
</tr>
<tr>
<td>stipend without work/learning component</td>
<td></td>
<td>payments through the HR system. Submitted on GFA stipend</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>authorization or GATR forms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Graduate scholarship/fellowship</td>
<td>Student</td>
<td>Financial aid data entered by teaching unit; remitted</td>
<td>Qualified portion not taxable under IRC section 117.</td>
<td>No reporting required.</td>
</tr>
<tr>
<td>remitted tuition without work/learning</td>
<td></td>
<td>tuition credited to student account. Submitted on GFA stipend</td>
<td></td>
<td></td>
</tr>
<tr>
<td>component</td>
<td></td>
<td>authorization or GATR forms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Graduate scholarship/fellowship</td>
<td>Student</td>
<td>Financial aid data entered by teaching unit; stipend</td>
<td>Taxable for a work component as compensation with graduated withholding rates; Non-qualified scholarship table at 14% provided recipient is an F, J, M or Q immigration status, unless exempt under treaty</td>
<td>W-2; 1042-S</td>
</tr>
<tr>
<td>stipend with work/learning component</td>
<td></td>
<td>payments through the HR system. Submitted on GFA stipend</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>authorization or GATR forms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Graduate scholarship/fellowship</td>
<td>Student</td>
<td>Financial aid data entered by teaching unit; remitted</td>
<td>Taxable for a work component as compensation with graduated withholding rates.</td>
<td>W-2</td>
</tr>
<tr>
<td>remitted tuition with work/learning</td>
<td></td>
<td>tuition credited to student account. Submitted on GFA stipend</td>
<td></td>
<td></td>
</tr>
<tr>
<td>component</td>
<td></td>
<td>authorization form or GATR forms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Type of Payment (continued)</td>
<td>Recipient</td>
<td>AU Method of Payment</td>
<td>Taxation</td>
<td>Reporting to the IRS</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-----------</td>
<td>----------------------</td>
<td>----------</td>
<td>----------------------</td>
</tr>
<tr>
<td>Athletic room and board</td>
<td>Student athlete</td>
<td>Room and board payments by student account</td>
<td>Non-qualified scholarship taxable at 14% provided recipient is an F, J, M or Q immigration status, unless exempt under treaty.</td>
<td>1042-S</td>
</tr>
<tr>
<td>Prizes</td>
<td>Student, faculty, employee</td>
<td>Employee – submitted on Hiring Form; Non-employee – submitted on Disbursement Requests</td>
<td>Taxable compensation with graduated withholding rates; Exempt under treaty</td>
<td>W-2; 1042-S</td>
</tr>
<tr>
<td>Independent personal services</td>
<td>Contractor</td>
<td>Professional service agreement and disbursement request form</td>
<td>Taxable at 30%; Exempt under treaty</td>
<td>1042-S; 1042-S</td>
</tr>
<tr>
<td>Expense Reimbursements</td>
<td>Faculty, employees, foreign guest speakers</td>
<td>Disbursement Request</td>
<td>Non taxable provided reimbursement is processed under the “accountable plan” rules</td>
<td>No reporting required.</td>
</tr>
</tbody>
</table>
B. Payments for Independent Personal Services

Determining the tax status of a foreign independent contractor is a process that requires several steps. Since foreign independent contractors do not typically have a fixed presence in the United States, the subsequent recovery of any part of the often sizable tax liability would be extremely difficult. Therefore, it is essential to process the payment for foreign national correctly to protect the university from possible IRS penalties and the withholding tax that should have been withheld from the payment.

1. Honoraria

Honoraria payments made to or on behalf of nonresident aliens are taxable at 30% unless excludable by an income tax treaty. Those payments should be processed through the Payroll office for tax liability reasons. Since some independent personal services may involve foreign scholars and speakers at conferences, the academic departments may consider the alternative of grossing up the payment at 30% and shouldering the tax liability as opposed to reducing the net payment to the speaker. For example, the compensation amount after tax of $3,000 can be grossed up to $4,286 ($3,000 divided by .7 = $4,286), so that after federal taxes are taken out the speaker receives $3,000. (Please note that this example does not reflect state taxes.) The initiating department should send a disbursement request form to the Payroll office, indicating the reason and the length of stay, and attach a copy of the professional service agreement approved by the Finance office.

There is an additional requirement for B-1 or B-2 visitors who are invited to speak at conferences at the university. They must complete the attached academic honorarium certification (see the next page). The initiating department should obtain the academic honorarium certification from the speakers prior to finalizing a speaking engagement. The academic honorarium certification must also be attached to the disbursement request form for honoraria payments.

2. Expense Reimbursements for Travel and Lodging Expenses

Expense reimbursements for travel and lodging expenses to foreign nationals may be processed through Accounts Payable in the Controller’s office, subject to meeting all the requirements listed below:

In accordance with the IRS statement made in December 1998, payments made to, or on behalf of, nonresident alien employees or independent contractors for the purpose of defraying or reimbursing the deductible travel and lodging expenses are excludible from the gross income of such individuals and are not reportable to the IRS by the university, on the condition that the requirements of the “accountable plan” rules are met. It is important to remember that the “accountable plan” rules are only applicable to employees and/or independent contractors.
The following requirements of the accountable plan rules are found in section 274 of the Internal Revenue Code that the payee:

- establish the business purpose and connection of the expenses;
- substantiate the expenses claimed to the university within a reasonable period of time; and
- return any amounts to the university which is over and above the substantiated business expenses within a reasonable period of time.

The initiating department should send a disbursement request form to Accounts Payable in the Controller’s office, indicating the reason and the length of stay, and attach original receipts to substantiate the expenses. For B-1 or B-2 visitors, a copy of the academic honorarium certification must also be completed and attached to the disbursement request form.
Academic Honorarium Certification for B-1/B-2 Visitors

I, ____________________, hereby certify that I am in compliance with the requirements of Section 431 of the American Competitiveness and Workforce Improvement Act of 1998 related to the academic honoraria. Specifically, I certify that I have not accepted honorarium payments and incidental expenses from more than five institutions or organizations in the previous six-month period in exchange for services rendered to those institutions. I further state that I have not spent more than nine days at each of these institutions while rendering those services.

________________________________________________________________________
Signature                                      Date
C. Taxation

It is each foreign national’s responsibility to understand and meet his/her tax obligations while in the United States. While the following general overview is provided, any individual under special tax circumstances is advised to seek a professional tax advisor who is familiar with nonresident taxation, or write to the IRS.

As a reminder, section 1441 of the Internal Revenue Code states that a withholding agent is required to withhold federal income tax from all income payments made to or on behalf of a nonresident alien, and treasury regulation section 1.1461-1 requires that all such payments be reported to the IRS.

There are several types of taxes, which a foreign national may need to pay depending on his/her individual situation. Detailed descriptions of various tax forms are included in Section VI and sample completed forms are included in Section X.

1. Federal U.S. Income Tax

Based on the individual’s income level and the number of exemptions, the Payroll office withholds part of the income from every paycheck (based on Form W-4 submitted by the individual) and submits that amount to the IRS, unless income is treaty exempt (Form 8233 prepared by the Foreign National Specialist). A foreign national who is determined to be a nonresident alien for U.S. tax purposes is only allowed to complete Form W-4 as Single marital status, one personal exemption. In addition, on line 6 of the W-4 form “Nonresident alien” should be printed. There are a number of exceptions to the above rule for foreign nationals from certain countries.

As explained earlier, resident alien or nonresident alien for tax purposes may not be the same as resident or nonresident immigration status. Students who are in the U.S. in F-1, J-1, M-1, or Q-1 immigration status for up to five calendar years including partial years are generally considered nonresident aliens for tax purposes upon applying the Substantial Presence Test. Faculty, researchers and trainees who are in the U.S. in J-1 status for up to two calendar years including partial years, are generally considered nonresident aliens for tax purposes upon applying the Substantial Presence Test. Scholars in H-1B immigration status must begin counting days on their date of arrival in the U.S. for purposes of applying the Substantial Presence Test. Generally these individuals will become resident aliens for U.S. tax purposes within their first 183 days of physical presence in the U.S.

As of 1992, all individuals in F, J, M, or Q immigration status are required to file a tax return, regardless of whether they have U.S. source income or not. However, the IRS has recently taken the position in later years that if the individual does not have U.S. source income, the individual may file only Form 8843 and is no longer required to complete Form 1040NR or 1040NR-EZ. A resident or nonresident alien with income must file his/her income tax return by April 15 each year. Students in F-1,
J-1, M-1, or Q-1 immigration status who have not earned any income in the U.S. must file forms by June 15. For the past few years, the ISSS office has sponsored a tax preparation workshop for international students. Cintax software is available to AU international students and scholars from anywhere to assist them in preparing tax returns. The ISSS will be sending communication to eligible individuals in February.

2. State and Local Income Tax

Most U.S. states have an income tax and each state has different tax laws. State income taxes are paid to the state where the student resides. While Virginia (Form VA-4 and D.C (Form D-4) generally follow federal income tax rules, Maryland (Form MW507) treats foreign nationals the same as any U.S. citizen therefore foreign income tax treaty benefits do not apply.

3. FICA Tax

FICA, which stands for Federal Insurance Contributions Act, includes two components – Social Security tax and Medicare tax. Many people generally refer to the FICA tax as Social Security tax because of the majority of the tax is for social security purposes. The FICA tax rate is currently about 15% of the total income earned – one half paid by the university, and the other half deducted from an individual’s paycheck. Students in F-1, J-1, M-1, or Q-1 immigration status or scholars in J-1 immigration status are exempt from FICA tax for the period of time that they are considered to be nonresidents for tax purposes as provided for under IRS section 3121(b)(19). If their residence circumstances change to resident aliens for tax purposes, FICA taxes will begin at the time when the status is changed. However, the student may continue to be exempt from FICA under the Student FICA exclusion provided for under IRS section 3121(b)(10). Individuals in other than F-1, J-1, M-1, or Q-1 immigration status are subject to FICA tax. The university withholds both components separately.
VI. Tax Forms and Descriptions

A. Form W-4 (Employee Withholding Allowance Certificate). An IRS form which determines Federal Tax Withholdings. Foreign nationals are only allowed to claim one exemption and file “single” regardless of actual marital status. Nonresident aliens cannot claim “exempt” withholding on their tax forms. There are three exceptions: a) Students from India are not required to have additional tax withholding withheld and they may claim one withholding allowance for a spouse present in the U.S., and personal withholding allowances for dependents born in the U.S.; b) Residents of Canada, Mexico, Northern Mariana Islands, and American Samoa are allowed withholding allowances for their spouse and dependents, following the same rules applicable to U.S. citizens; and c) Residents of Korea or Japan are allowed withholding allowances for their spouse and dependents present with them in the U.S. and following the same rules applicable to U.S. citizens.

B. State Tax Forms. State or local tax withholding forms must also be filled out in the same manner as the Form W-4. The state of Maryland imposes an additional county tax.

C. Form W-2 (Wage and Tax Statement). This is an IRS required form issued once a year by the Payroll office to report taxable earnings and other required information to employees. The deadline for the university to issue completed Form W-2 to each employee is January 31. If salary and wages are paid to a foreign national, they are reported on Form W-2 unless the payments are exempt under a tax treaty. In that case, they are reported on Form 1042-S.

D. Form 1042-S (Foreign Person’s U.S. Source Income Subject to Withholding). This is an IRS required form issued once a year by the Payroll office, typically March 15th. Unlike Form W-2, this form reports all the money received other than that earned by a job, unless the compensation was exempt from taxation as a result of an income tax treaty. This form reports scholarships, fellowships and other awards that are given to a student. This form will not report any part of an award that is nontaxable. New IRS regulations require universities to only report the taxable portion of the award.

E. Form 8233 (Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual). An IRS form used for any nonresident alien who has earned income and wants to take advantage of his/her country’s tax treaty benefit. This form is specifically for wages earned by the nonresident alien. This agreement will exempt the student from tax withholding up to the amount indicated in that country’s tax treaty on Form 8233. The Form 8233 must be renewed every year to remain in effect. Additionally, an additional statement is required to be attached to Form 8233. The document is effective as of the date it is signed and no previously withheld
taxes will be refunded. Once an individual passes a substantial presence test, he/she can no longer use Form 8233 to obtain tax treaty benefits. For more specific questions, please contact the Foreign National Tax Specialist.

F. **Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding).** This form is specifically for scholarships and other awards given to a nonresident alien student. This agreement will exempt the student from tax withholding up to the amount indicated on the Form W-8BEN. This document is effective for three years. During the last month of the third year the student should complete this document again. The document is effective as of the date it is signed and no previously withheld taxes will be refunded. Again, once an individual passes a substantial presence test, they can no longer use this form in order for tax treaty benefits. For more specific questions, please contact the Foreign National Tax Specialist.

G. **Form 1040NR (U.S. Nonresident Alien Income Tax Return).** This is the long version of the IRS form required to report income earned by foreign nationals unless they can apply the specified requirements for filing on Form 1040NR-EZ.

H. **Form 1040NR-EZ (U.S. Income Tax Return for Certain Single and Married Nonresident Aliens with No Dependents).** This is the shorter version of Form 1040NR used to report income earned and can only be used if specified requirements can be applied.
### VII. Individual Appointments with the Foreign National Specialist

An international student who wishes to receive tax treaty benefits or a foreign scholar who receives compensation is encouraged to pick up a brochure at the Human Resources front desk (extension 2591) before making an individual appointment with Simona Assenova (extension 3506) or with Tarek Mahfouz (extension 6171), the Foreign National Specialists in the Payroll office.

The table below shows the required documents during the appointment:

<table>
<thead>
<tr>
<th>Documents foreign national should bring to the meeting</th>
<th>Documents to be completed during the meeting</th>
<th>Documents the foreign national specialist checks on-line or with human resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Passport with visa and Form I-94 (Arrival/departure card). AU ID card (if applicable)</td>
<td>Form I-9 (Employment Eligibility Verification)</td>
<td>On-campus employment verification (on-line)</td>
</tr>
<tr>
<td>Form I-20 or DS-2019 (If not issued by AU ISSS, a letter of employment authorization issued by the sponsor is required)</td>
<td>Federal and State tax forms</td>
<td>Department Hiring Form</td>
</tr>
<tr>
<td>Employment Authorization Card (EAC) if applicable.</td>
<td>Form W-8BEN and or 8233 (Tax Treaties Forms)</td>
<td></td>
</tr>
<tr>
<td>Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)</td>
<td>Employment verification letter. W-7 application for the ITIN</td>
<td></td>
</tr>
<tr>
<td>GLACIER Tax Summary Report (Passwords to access GLACIER will be provided by the Foreign National Specialist in Payroll) Please refer to the Foreign National brochure.</td>
<td>Review missing documents or incomplete paperwork</td>
<td></td>
</tr>
<tr>
<td>Direct Deposit Application Form</td>
<td>Form W-9 (Applicable to resident aliens only)</td>
<td>Direct Deposit Application Form</td>
</tr>
<tr>
<td>Academic Honorarium Certification for B1/B-2 visitor</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**Note with regard to a time delay in obtaining a Social Security Number.**

The Social Security Administration office has recently issued a new procedure effective September 1, 2002. Under the new procedure, the SSA will require that information submitted by individuals be verified by the USCIS before issuing social security numbers. This new procedure, stemming from national security concerns, will add 3 to 12 weeks to the process. When the foreign national finds work on campus and completes the
necessary paper work with a Foreign National Specialist, the Foreign National Specialist will issue a letter verifying employment. This letter must be stamped from ISSS which will be submitted to the social security administration with the application for the social security number. The foreign nationals who need social security numbers must report to the ISSS office and complete the immigration clearance as early as possible to avoid financial hardship due to the delay.

The Payroll office will accept a copy of the social security application letter to begin processing payments; however, the individuals must bring original social security cards to the office upon receipt.

VIII. Resources

A. Support Offices at AU

1. International Student and Scholar Services (ISSS). The International Student and Scholar Services provides an array of services to our international students, researchers and visiting scholars, including immigration matters, counseling, and issuing authorization to international students to work on-campus. The ISSS main office number is x3350.

2. Human Resources and Payroll. The Human Resources office provides a broad range of services to international students, faculty researchers and visitors, from on-campus employment, faculty appointments to compensation and benefits administration. Personnel action paperwork is processed through the HR office. The employment verification (I-9 process) can be completed by individuals in department who have been certified to complete I-9s or by Human Resources. Human Resources are responsible for maintaining I-9 records and monitoring compliance. Issues regarding employment verification should be referred to Human Resources on extension 2591.

The Payroll office issues paychecks to all employees every pay cycle, ensures tax compliance with the IRS regulations and remits tax payments to the IRS and local governments, and distributes Forms W-2 and 1042-S to AU employees at the end of the tax year. The Foreign National Specialist (Simona Assenova, extension 3506 or Tarek Mahfouz, extension 6171) in the Payroll office provides support to foreign nationals by conducting substantial presence tests for tax treaty benefits. These tests are done utilizing GLACIER (foreign national tax compliance software) and by appointment basis to meet the personal needs of our foreign national faculty, staff, students and guest speakers. The Payroll main office number is (202) 885-3520.
Additionally, Simona Assenova and Tarek Mahfouz are registered agents with the IRS to apply for ITIN (Individual Tax Identification Number) for individuals who are not eligible for Social Security Numbers.

3. General Counsel. The Office of General Counsel provides legal advice on immigration and tax matters for the university. These activities include making application to the USCIS and the U.S. Department of Homeland Security to obtain work authorization for full-time faculty and staff, and filing H-1B applications for the university employees or permanent resident alien applications for full-time tenured or tenure-track faculty. The office also provides guidance to the Payroll office on tax compliance issues for nonresident aliens. General Counsel’s main office number is (202) 885-3285.
B. Useful Websites and IRS Publications

http://www.uscis.gov
http://arcticintl.com
http://www.ssa.gov
http://www.arcticintl.com/nraware-info.htm

Publication 15. Circular E. Employer’s Tax Guide
Publication 15-A. Employer’s Supplemental Tax Guide
Publication 513. Tax Information for Visitors to the United States
Publication 515. Withholding of Tax on Nonresident Aliens and Foreign Corporations
Publication 519. United States Tax Guide for Aliens
Publication 520. Scholarships and Fellowships
Publication 901. U.S. Tax Treaties
IX. Frequently Asked Questions

1. *My tax is taken out from my paychecks so I don’t need to file a tax return in April, do I?*

   You must file a tax return because the U.S. tax system is based on self-reporting of income. While the Form W-4 allows the university to withhold a certain tax amount each pay period, you must file an income tax return at the end of the tax year to determine whether you owe additional tax money or get a refund.

2. *I graduated from American University last spring, and I’m back in my home country. I received Form W-2 from the Payroll office. What should I do? Can the Payroll office help me prepare my tax return?*

   Whether you are in the U.S. or back in your country, you must file a tax return at the end of the tax year. Please use the CINTAX software available in the website at http://www.my.american.edu. The software is very user-friendly and simple to follow. Once the CINTAX software program is updated for tax year 2007, the ISSS office will e-mail to all eligible foreign nationals sometime in February. If you have not received an AU PIN number at that time, please contact or e-mail to the ISSS office. Please also refer to the resources section to get IRS publications. The Payroll office cannot prepare a tax return for you. If you have unusual circumstances, please consult a professional tax advisor who is familiar with nonresident alien tax matters.

3. *I received Form W-2 from the university in late January. Should I go ahead and file my tax return or wait until I receive Form 1042-S later?*

   Please refer to Section V for types of payments and reporting requirements to find out whether you will be receiving both forms. You must include both Form W-2 and Form 1042-S when you file your tax return with the IRS, which is due April 15.

4. *I received Form 1042-S only. When should I file my return to the IRS?*

   Please file your return by June 15.

5. *Many of my friends are filing income tax Form 1040EZ rather than Form 1040NR. Since 1040EZ looks easier, can I use 1040EZ instead?*

   Only if you are a resident alien for tax purposes. Form 1040EZ can be used by U.S. citizens, permanent resident aliens or resident aliens for tax purposes. Form 1040NR or 1040NR-EZ should be used by nonresident aliens for tax purposes.
6. **The dean of my school is hosting an international conference next month. Several foreign visitors have been invited to speak at the conference. Some of them will arrive in the United States on a business or tourist visa. The dean wishes to make honoraria payments to those visitors at the end of the conference. Should I process disbursement requests through Payroll or Accounts Payable?**

There are two issues here - a) Are the foreign visitors allowed to work and receive payments from the immigration standpoint? and b) Are there any tax liabilities from the IRS standpoint? Generally individuals on a B-1 or B-2 visa are not authorized to work in the United States. However, a special provision was made for higher education institutions effective October, 1998. A new law permits a university to pay honoraria and incidental expenses for a usual academic activity lasting not longer than 9 days at any single institution. The foreign national may not accept payment or expenses from more than 5 institutions within the previous 6 month period. Therefore, an academic honorarium certification must be completed by the foreign national. We recommend that you obtain the certification from the foreign visitor prior to finalizing a speaking engagement. The foreign national must also present a valid visa and Form I-94, Record of Arrival and Departure as verification of immigration status.

As far as the taxes are concerned, honoraria payments are subject to 30% tax withholding absent tax treaty language to the contrary. Therefore, it is important for the foreign visitor to receive assistance from the Foreign National Specialist in the Payroll office to maximize any tax treaty benefits. The dean may decide to gross up the payment and shoulder the tax liability for the individual. **Please send a disbursement request form with the appropriate documents to the Payroll office.**

7. **Some of the visitors will receive reimbursements for their hotel and airline ticket expenses, not honoraria. Since these are expense reimbursements, can I process disbursement requests through Accounts Payable instead of Payroll?**

Yes, expense reimbursements can be processed through **Accounts Payable.** Accounts Payable will review the appropriate documents and process your requests. Those expenses are neither reportable, nor taxable as long as all the requirements have been met and those expenses are substantiated under the accountable plan rule defined by the IRS (see the independent personal service section). The same limitations regarding the length and the frequency of an academic activity should apply. Academic honorarium certification must also be completed by the foreign national in this case. We recommend that you obtain the certification prior to finalizing a speaking engagement.
8.  *I am an international student and all of my tuition and expenses are paid by my family. I don’t owe any U.S. taxes and I don’t need to file an income tax return. Correct?*

You only need to file Form 8843 if you did not have U.S. source income. Interest earned by your U.S. bank account is not considered U.S source income for nonresidents.

9.  *I am a graduate student receiving a graduate financial aid award, which pays my tuition and stipend. Certain portion of my stipend is taxed whereas my friend at another university does not have taxes taken out. Why?*

If your graduate financial aid award requires a work (e.g., teach a certain number of hours a week) or a learning component, the work/learning component is considered services to be performed; therefore, all or a portion of your financial aid award is taxable as compensation. Your friend at another university may have a different type of award without any service/work requirement.

10.  *My home country has a tax treaty with the U.S. so I don’t need to pay any taxes, do I?*

An income tax treaty may exempt an individual from paying tax on a portion of his/her income, depending on the type of income received, the amount of income received and the length of time the individual is present in the U.S. Each county has different tax treaty benefits. Please refer to IRS Publication 901.

11.  *I am in the U.S. in non-immigrant status. Should I file as a nonresident alien?*

Not necessarily. Residency status for immigration purposes may not be the same as residency status for tax purposes. Individuals who are in non-immigrant status may be resident aliens for U.S. tax purposes if they meet the substantial presence test.

12.  *I am a student on an F-1 immigration status. I read the IRS publication on tax treaties, and F-1 and J-1 students or J-1 scholars are “exempt individuals” so I don’t need to pay taxes, correct?*

Incorrect. “Exempt individuals” means you are exempt from counting days toward the substantial presence test – generally for 5 years if you are a student and 2 years if you are a scholar. It does not mean that you are exempt from tax liability.
X. Completed Sample Forms (PDF Files)

- **Form W-4** - Employee's Withholding Allowance Certificate (Federal)
- **Form D-4** - Employee Withholding Allowance Certificate (DC)
- **Form MW 507** - Employee’s Maryland Withholding Exemption Certificate (MD)
- **Form VA-4** - Personal Exemption Worksheet (VA)
- **Form D4-A** - Certificate of Nonresidence in the District of Columbia (DC)
- **Form 8233** - Exemption from Withholding on Compensation (Federal)
- **Form W-8BEN** - Certificate of Foreign Status of Beneficial Owner (Federal)
- **Form W-9** - Request for Taxpayer Identification Number and Certification (Federal)
- **Foreign National Brochure**
Form W-4 (2008)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from Withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2008 expires February 16, 2009. See Pub. 501, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds $100,000 and includes more than $200 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic Instructions. If you are not exempt, complete the Personal Allowance Worksheet below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowance Worksheet below. See Pub. 501. How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax, if you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all (do using worksheets from only one Form W-4). Your withholding usually will be most accurate when all allowances are claimed on Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check withholding. After you complete Form W-4, check if your dollar amount you are having withheld companies to your projected total tax for 2008. See Pub. 919, especially if your earnings exceed $100,000 (Single) or $150,000 (Married).

Personal Allowance Worksheet (Keep for your records.)

A. Enter "F" for yourself if one no one else can claim you as a dependent.
   - A

B. Enter "F" if:
   - You are single and have only one job;
   - You are married, have only one job, and your spouse does not work or earns less than $3,000.
   - Your wages from a second job or your spouse's wages (or the total of both) are $1,500 or less.
   - You are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.)

C. Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.
   - D

E. Enter "F" if you will file as head of household on your tax return. (See conditions under Head of Household above.)
   - F

F. Enter "F" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit.
   - F

(Notes. Do not include child support payments. See Pub. 501, Child and Dependent Care Expenses, for details.)

G. Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
   - G

H. If your total income will be less than $58,000 ($68,000 if married), enter "2" for each eligible child.
   - H

I. Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.)
   - I

J. If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
   - J

K. If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed $40,000 ($50,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2.
   - K

L. If neither of the above conditions applies, stop here and enter the number from line H on line 5 of Form W-4 below.
   - L

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

1. Type or print your first name and middle initial. 2. Your social security number

Last name

精神

3. Single □ Married □ Divorced □ Widow □ Widower □ Widowed

4. City or town, state, and ZIP code

Washington, DC 20016

5. Total number of allowances you are claiming from line C above or from the applicable worksheet on page 2

6. Additional amount, if any, you want withheld from each paycheck

7. I claim exemption from withholding for 2008, and I certify that I meet both of the following conditions for exemption:

   - Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and
   - This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

   If you meet both conditions, write "Exempt" here.

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature

free spirit

Date

01/01/2008

8. Employee's name and address (Employee Completes lines 8 and 10 only if sending to the IRS)

9. Office code (if any)

10. Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 12230Q
Form W-4 (2008)
**D-4 Employee Withholding Allowance Certificate**

**Your first name**: FREE  
**M.I.**:  
**Last name**: SPIRIT

**Home address (number and street)**: 4400 MASS AVE NW  
**City**: WASHINGTON  
**State**: DC  
**Zip code**: 20016

**Social security number**: 777-33-3777

**Apartment number**: #6

1. **Tax filing status**: Fill in only one: Single  
   Married/domestic partners filing jointly  
   Married filing separately  
   Head of household  
   Married/domestic partners filing separately on same return

2. **Total number of withholding allowances from worksheet below**: 0

3. **Additional amount, if any, you want withheld from each paycheck**: 0

4. **If you are claiming exemption from withholding, read below and write “EXEMPT” in this box.**

   I am exempt because last year I did not owe any DC income tax and had a right to a full refund of all DC income taxes withheld from me, and this year I do not expect to owe any DC income tax and expect a full refund of all DC income tax withheld from me, and I qualify for exempt status on federal Form W-4.

   **If claiming withholding exemption, are you a full-time student?**  Yes  No

**Signature**: Under penalties of law, I declare that I have completed this certificate and, to the best of my knowledge, it is correct.

**Employee's signature**: FREE SPIRIT  
**Date**: 1/1/2008

---

**Section A: Number of Withholding Allowances**

| a | Enter 1 for yourself and |
| b | Enter 1 if you are filing as a head of household and |
| c | Enter 1 if you are 65 or over and |
| d | Enter 1 if you are blind |
| e | Enter number of dependents |
| f | Enter 1 for your spouse/domestic partner if filing jointly |
| g | Enter 1 if married/domestic partners filing jointly and your spouse/partner is 65 or over and |
| h | Enter 1 if married/domestic partners filing jointly and your spouse/partner is blind |
| i | Number of allowances: Add Lines a through h and enter on Line 2 of the certificate. If you want to claim additional withholding allowances, complete section B below.

**Section B: Additional Withholding Allowances**

| j | Enter estimate of your itemized deductions |
| k | Enter $2,000 if married/domestic partners filing separately; all others enter $4,000 |
| l | Subtract from j |
| m | Multiply $1,575 by the number of allowances on Line i |
| n | Divide Line m by Line n. Round to the nearest whole number |
| o | Add Lines i and n and enter on Line 2 above |

---

**Employee Withholding Allowance Certificate**

**Revised**: 07/07
FORM
MW 507
Employee’s Maryland Withholding Exemption Certificate

Print your full name: Free Spirit
Your Social Security number: 777-33-3777

Address (including ZIP code): 1234 Cardinal Way, Silver Spring, MD 20902
County of residence (or Baltimore City): Montgomery

Withhold at Single Rate [ ] Married (surviving spouse or unmarried Head of Household) Rate [ ]
Married, but withhold at Single Rate [ ]

1. Total number of exemptions you are claiming not to exceed line 1 in worksheet below 1

2. Additional withholding per pay period under agreement with employer 2

3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions below and check boxes that apply.

   a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement).
   AND

   b. This year I do not expect to owe Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement).

   If both a and b apply, enter year applicable _______ (year effective) Enter “EXEMPT” here 3 0

4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.

   District of Columbia [ ] Pennsylvania [ ] Virginia [ ] West Virginia [ ]

   I further certify that I do not maintain a place of abode in Maryland as described in the instructions on page 2. Enter “EXEMPT” here 4

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or line 4, whichever applies.

Employee’s signature: Free Spirit
Date: 11/1/2008

Employer’s name and address (including zip code) (For employer use only)
American University 4400 Massachusetts Ave., DC 20016
Federal employer identification number 53-0196549

Worksheet and instructions
Enter on line 1 above, the number of personal exemptions that you will be claiming on your tax return; however, if you wish to claim more exemptions, or if your adjusted gross income is more than $100,000, you must complete the worksheet below, if you are filing single or married filing separately ($150,000, if you are filing jointly or as head of household).

Line 1
a. Multiply the number of your personal exemptions by the value of each exemption from the table on page 2. (Generally, the value of your exemption will be $3,200; however, if your federal adjusted gross income is expected to be over $100,000, the value of your exemption may be reduced.) Do not claim any personal exemptions that you are currently claiming at another job, or any exemptions being claimed by your spouse. To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the current taxable year. NOTE: Dependent taxpayers may not claim themselves as an exemption.

b. Multiply the number of additional exemptions you are claiming for dependents who are 65 years of age or older by the value of each exemption from the table on page 2.

c. Enter the estimated amount of your itemized deductions (including state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you are currently claiming at another job; or any amounts being claimed by your spouse. NOTE: Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of $1,500 and a maximum of $2,000.

d. Enter $1,000 for additional exemptions for taxpayer and/or spouse at least 65 years of age and/or blind.

e. Divide the amount on line e by $3,200. Drop any fraction. Do not round up. This is the maximum number of exemptions you may claim for withholding tax purposes.

COMTRAD-036 07-49

35
FORM VA-4
COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION
PERSONAL EXEMPTION WORKSHEET
(See back for instructions)
1. If you wish to claim yourself, write "1"................................. 1
2. If you are married and your spouse is not claimed
   on his or her own certificate, write "1"................................. 0
3. Write the number of dependants you will be allowed to claim
   on your income tax return (do not include your spouse)........... 0
4. Subtotal Personal Exemptions (add lines 1 through 3)................ 1
5. Exemptions for age
   (a) If you will be 65 or older on January 1, write "1"........... 0
   (b) If you claimed an exemption on line 2 and your spouse
       will be 65 or older on January 1, write "1"................. 0
6. Exemptions for blindness
   (a) If you are legally blind, write "1".......................... 0
   (b) If you claimed an exemption on line 2 and your
       spouse is legally blind, write "1"......................... 0
7. Subtotal exemptions for age and blindness (add lines 5 through 6) 0
8. Total of Exemptions - add line 4 and line 7......................... 1

FORM VA-4 EMPLOYEE'S VIRGINIA INCOME TAX WITHHOLDING EXEMPTION CERTIFICATE

Your Social Security Number  Name
777-33-3777  FREE SPIRIT

Street Address
5630 Blue Bird Lane

City  State  Zip Code
Alexandria  VA  2345

COMPLETE THE APPLICABLE LINES BELOW
1. If subject to withholding, enter the number of exemptions claimed on:
   (a) Subtotal of Personal Exemptions - line 4 of the
       Personal Exemption Worksheet................................ 1
   (b) Subtotal of Exemptions for Age and Blindness
       line 7 of the Personal Exemption Worksheet............... 0
   (c) Total Exemptions - line 8 of the Personal Exemption Worksheet.. 1

2. Enter the amount of additional withholding requested (see instructions)...... 0

3. I certify that I am not subject to Virginia withholding. I meet the conditions
   set forth in the instructions (check here)............................................

FREE SPIRIT  1/1/2008

Signature   Date

EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115, telephone (804) 367-8037.
**Form D-4A Certificate of Nonresidence in the District of Columbia**

**Year**

**First name**

**Last name**

**Social security number**

**Temporary DC address (number and street)**

**Permanent address (number and street)**

**City**

**State**

**Zip code**

**Country or U.S. commonwealth**

**Signature**

Under penalties of law, I certify that my permanent residence is not in DC and that I will not be residing in DC for 183 days or more in the tax year.

Signature: ________________

Date: ________________
Form 8233  
(Rev. December 2001)  
Department of the Treasury  
Internal Revenue Service  

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual  

See separate instructions.

<table>
<thead>
<tr>
<th>Who Should Use This Form?</th>
<th>THEN, if you are the beneficial owner of that compensation, use this form to claim.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation for independent personal services performed in the United States</td>
<td>A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.</td>
</tr>
<tr>
<td>Compensation for dependent personal services performed in the United States</td>
<td>A tax treaty withholding exemption for part or all of that compensation.</td>
</tr>
<tr>
<td>Note: Do not use Form 8233 to claim the daily personal exemption amount.</td>
<td></td>
</tr>
<tr>
<td>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</td>
<td>A tax treaty withholding exemption for part or all of both types of income.</td>
</tr>
</tbody>
</table>

**DO NOT Use This Form...**

<table>
<thead>
<tr>
<th>IF you are a beneficial owner who is...</th>
<th>INSTEAD, use...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</td>
<td>Form W-4</td>
</tr>
<tr>
<td>Receiving noncompensatory scholarship or fellowship income and are not receiving any personal services income from the same withholding agent</td>
<td>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</td>
</tr>
</tbody>
</table>

Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services: Form W-8BEN

This exemption is applicable for compensation for calendar year 2008... or other tax year beginning... and ending... Part I - Identification of Beneficial Owner (See instructions.)

1. Name of individual who is the beneficial owner: Free Spirit
2. U.S. taxpayer identifying number: 777-33-3777
3. Foreign tax identifying number, if any (optional):
4. Permanent residence address (street, apt, or suite no., or rural route): 1st James Street #702
   City or town, state or province, include postal code where appropriate:
   Beijing, China
5. Address in the United States (street, apt, or suite no., or rural route): 4400 Massachusetts Ave., N.W.
   Washington, DC 20016
   Country (do not abbreviate): China
   City or town, state, and ZIP code: Washington, DC 20016

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6a. U.S. visa type: F-1
6b. Country issuing passport: China
7a. Passport number: FS 711313
7b. Date your current nonimmigrant status expires: January 3, 2011
8. Date of entry into the United States: January 3, 2008
9a. Current nonimmigrant status: F-1
9b. Date your current nonimmigrant status expires: January 3, 2011

10. If you are a foreign student, trainee, professor/teacher, or researcher, check this box: ✔

Caution: See the line 10 instructions for the required additional statement you must attach.

For Paperwork Reduction Act Notice, see separate instructions.  
Cat. No. 62250K  
Form 8233 (Rev. 12-2001)  

38
Form 8733 (Rev. 1-2001)  

Part II  
Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount  

11 Compensation for independent (and certain dependent) personal services:  
   a. Description of personal services you are providing: Student compensation- Fellowship & Part-Time job  

   b. Total compensation you expect to be paid for these services in this calendar or tax year: $5000.00  

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:  
   a. Tax treaty and treaty article on which you are basing exemption from withholding  

   b. Total compensation listed on line 11b above that is exempt from tax under this treaty: $5000.00  

   c. Country of permanent residence: China  
   Note: Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.  

13 Noncompensatory scholarship or fellowship income:  
   a. Amount: $  

   b. Tax treaty and treaty article on which you are basing exemption from withholding  

   c. Total income listed on line 13a above that is exempt from tax under this treaty: $  

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions):  

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).  

15 Number of personal exemptions claimed:  

16 How many days will you perform services in the United States during this tax year?  

17 Daily personal exemption amount claimed (see instructions):  

18 Total personal exemption amount claimed. Multiply line 16 by line 17  

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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.  
- The beneficial owner is not a U.S. person.  
- The beneficial owner is a resident of the treaty country listed on line 12b and/or 13b above within the meaning of the income tax treaty between the United States and that country.  
- The beneficial owner is not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of repatriation or, if subject to section 877, the beneficial owner is nevertheless entitled to treaty benefits with respect to the amounts received).  

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.  

Signature:  

Part IV  
Withholding Agent Acceptance and Certification  

Name: Payroll Department, American University  

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable): 4400 Massachusetts Avenue, NW  

City, state, and ZIP code: Washington, DC 20016  

Telephone number: (202) 885.3000  

Employer identification number: 530196549  

Signature of withholding agent: Carol Wagner  

Date: 01/06/2008  

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

Date: 01/06/2008
Certificate of Foreign Status of Beneficial Owner
for United States Tax Withholding

Do not use this form for:
- A U.S. citizen or other U.S. person, including a resident alien individual
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of sections 1152(a), 267(b), 860, 866, or 1496(b) (see instructions)

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.
- A person acting as an intermediary

Notes: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner
   Free Spirit

3 Type of beneficial owner:
   ☑ Individual
   ☑ Corporation
   ☑ Disregarded entity
   ☑ Partnership
   ☑ Simple trust
   ☑ Grantor trust
   ☑ Complex trust
   ☑ Estate
   ☑ Government
   ☑ Tax-exempt organization
   ☑ Private foundation

4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or military address.
   1st James Street #702
   Beijing, China
   Country (do not abbreviate)

5 Mailing address (if different from above)
   4400 Massachusetts Ave., NW
   Washington, DC 20016
   Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions)
   777-33-3777

7 Foreign tax identifying number, if any (options)
   SSN or ITIN
   EIN

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):
   a ☑ The beneficial owner is a resident of the United States and the country.
   b ☑ If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
   c ☑ The beneficial owner is not an individual, derives the item(s) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
   d ☑ The beneficial owner is an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
   e ☑ The beneficial owner is related to the person obligated to pay the income with the meaning of section 6041A(b) or 707(b), and will file Form 8833 if the amount subject to withholding is the calendar year excess, in the aggregate, $1,000,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article , of the treaty identified on line 9 above, and the rate of withholding is %.

   Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 ☑ I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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

1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.

2 The beneficial owner is not a U.S. person.

3 The income with which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, or (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income.

4 For broker transactions or broker exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I attest to the following:
- I am the beneficial owner of any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or
- I am the beneficial owner of any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

Self

Date (MM-DD-YYYY)

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

For Paperwork Reduction Act Notice, see separate instructions.
Request for Taxpayer Identification Number and Certification

Free Spirit

Business name, if different from above

Check appropriate box: 

☐ Individual (sole proprietor)  ☐ Corporation  ☐ Partnership
☐ Limited liability company. Enter the tax classification (limited partner, non-partner, partner, llp, llc) in box 10.  ☐ Exempt payee

Address (number, street, and apt, or suite no.):

4400 Massachusetts Ave., NW

City, state, and ZIP code:

Washington, DC 20016

List account number(s) here (optional):

Part I  Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see how to get a TIN on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II  Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here:

Date: 11/3/2008

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien,
• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
• An estate (other than a foreign estate), or
• A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

• The U.S. owner of a disregarded entity and not the entity,
YOU WILL RECEIVE AN E-MAIL FROM "SUPPORT" WITH A SUBJECT: "PAYMENTS FROM AMERICAN UNIVERSITY"

- This e-mail contains your password to access the GLACIER on-line tax compliance system. www.collector.net
- You should complete the GLACIER system before your appointment with the Foreign National Specialist.

TO UPDATE YOUR STUDENT RECORDS CONTACT:

International Student & Scholar Services (ISS)
Tel: (202) 885-3550
E-mail: issinfo@american.edu
Website: www.american.edu/iss

SOCIAL SECURITY NUMBER (SSN)

After the housing paperwork is complete, a letter of employment will be given to the student to apply for the social security number. This letter must be baptized by ISS before going to the social security office. Please contact a Foreign National Specialist once you receive the SSN to update your file.

OPTIONAL PRACTICAL TRAINING (OPT)

After graduating & receiving your OPT employment card, make sure to contact a Foreign National Specialist to update your file & enter a new I-9 if necessary.

WELCOMES ALL FOREIGN NATIONALS, FACULTY, STAFF, AND STUDENTS

Payroll Office

YOU NEED AN APPOINTMENT

If you are receiving:
- Wages/Salary/Compensation
- Stipend
- Room & Board
- Prize/Award
- Honorarium Payments

Please contact one of the Foreign National Specialists:
- Simona Anestova at Tel: (202) 885-3506
  E-mail: simona@american.edu
- Tarek Mufarrej at Tel: (202) 885-6171
  E-mail: mufarrej@american.edu

Payroll Office
American University
3201 New Mexico Avenue, NW
5th Floor, Suite 350
Washington, DC 20006-8046
Website: my.american.edu
Tel: (202) 885-3520

SCHEDULE AN APPOINTMENT

- Go to AU Portal at my.american.edu
- Click on EMPLOYMENT
- Click on Foreign National Appointment Schedule
- Type user name and password then press enter (same as user name and password used to log onto the portal)
- The calendar will appear
- Choose day and time that is convenient for you
- Click on Schedule the Appointment
- Complete all the required information
- Click on Submit
- You will be sent an e-mail confirming or rescheduling your appointment

BRING THESE REQUIRED ORIGINAL DOCUMENTS TO YOUR APPOINTMENT

- I-20 or DS-2019
- Social Security Card
- AU student ID card
- I-94 card
- Passport with Visa
- Voided Check for direct deposit
- Employment authorization card if applicable
- Letter from the sponsoring organization if applicable

The following forms will be completed in the appointment:
- I-9 (Employment Verification Form)
- W-4 (Federal Tax Withholding Form)
- State tax form (DC, VA, MD)
- Tax return report from GLACIER
- Treaty benefits forms if applicable (DS35, W-3B, or W-2)