

University of Missouri



Foreign Visitor

Tax Guide

For UM departments making payment(s) to international students, faculty, staff and other campus visitors

2008 Edition

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Introduction

The Tax Reform Act of 1986 changed the reporting and withholding rules for institutions making payments to foreign visitors. In 1992, the IRS announced a major compliance effort directed at colleges and universities. In 1994, the IRS created a new division, the Foreign Payments Division, to devote even more attention to this issue.

The IRS has since shifted its focus away from education toward enforcement of the complex rules associated with making payments to nonresident aliens. As a result, universities, including UM, have fine-tuned their withholding and reporting processes. The University has, therefore, taken several steps to ensure compliance with the complex rules associated with payments to nonresident aliens.

- In 1993, the University purchased Windstar Tax Navigator, a software package exclusively designed to assist with assessment of tax liability, tax treaty applications, FICA exemption availability, and other issues related to payments made to nonresident aliens.
- The University has since established Nonresident Alien Tax Specialists on each campus who interact with foreign visitors and hosting departments to facilitate payments to nonresident aliens for a myriad of activities on campus including; honoraria, scholarships, wages, royalties and prizes/awards.

Each campus Nonresident Alien Tax Specialist is dedicated to fulfilling the needs of both the institution and the nonresident alien in terms of issuance of the payment, as well as appropriate withholding and reporting of the income to both the NRA and the IRS. This book is a compilation of instructions and procedures generic to UM to provide easy access for departments when questions arise as to how to make payments to international visitors.

Important Note: Nonresident Alien

Throughout this document, the phrase “nonresident alien” (NRA) is used to indicate tax status unless specified otherwise.

Purpose

The purpose of this guide is to inform the University public of the rules regarding making payments to foreign visitors to our institution. This guide is intended for use by departmental staff, faculty members, foreign scholars, foreign students, and other University personnel who interact with foreign visitors.

This guide covers only those situations most common to the majority of foreign students, faculty and staff. Questions should be directed to the Nonresident Alien Tax Specialist on your campus.

Please visit the UM System webpage at www.umsystem.edu or check below to locate the Nonresident Alien Tax Specialist on your campus.

Columbia
Hospital
System
Extension

Judy L. Todd – ToddJ@missouri.edu
<http://cashiers.missouri.edu/nra>

Kansas City

Diane Dunfee – DunfeeD@umkc.edu

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Accounts Payable/Scholarships: Lisa Cerney – CrainL@mst.edu
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Section 1

U.S. TAX RESIDENCY

Overview

This section defines the types of taxpaying individuals and the resulting tax rules that must be followed.

The University requires anyone who is not a U.S. citizen or Lawful Permanent Resident to complete the *Tax Assessment Intake Form (UM-374)* (see Appendix page 1) or information as otherwise specified by the campus Nonresident Alien Tax Specialist before any payment can be issued. The UM-374 is used in conjunction with the Windstar Tax Navigator application that determines tax residency and FICA and treaty-exemption eligibility. The campus Nonresident Alien Tax Specialist will obtain photocopies of the individual's I-94, passport, U.S. Visa stamp(s), I-20, DS-2019, I-797 and any other related immigration documents, as well as the Social Security card (when available) as part of the tax assessment process discussed later.

For U.S. tax purposes, there are two types of individuals for whom the University has different withholding/reporting obligations:

- those who qualify as residents for tax purposes:
 - U.S. Citizens, *and*
 - Lawful Permanent Residents (a.k.a. Resident Aliens, “Green Card holders,” persons with an I-551 stamp in their passport), *and*
 - nonresidents for immigration purposes (i.e. J-1, F-1, H-1B, B-1) who meet the “**Substantial Presence Test**” (SPT)
- those who are nonresident aliens for tax purposes (*as defined below*)

Definitions of Nonresident Alien		
Immigration: someone in the US temporarily who has a residence abroad they do not intend to abandon.	VS.	IRS: someone in the US temporarily who has not been present long enough to meet the Substantial Presence Test (SPT)

It is important to point out that both the Department Homeland Security (DHS) and the Internal Revenue Service offices use the phrase “nonresident alien.” However, their definitions are unrelated. When the phrase nonresident alien or abbreviation NRA is used in this document, it refers to the IRS definition listed above unless specified otherwise.

Substantial Presence Test (SPT)

This is the means by which the IRS determines when a nonresident alien *for immigration purposes* is a resident or nonresident alien *for tax purposes*. The Substantial Presence Test (SPT) counts the number of days of physical presence. Once an individual has surpassed 182 days of physical presence, counted over a three-year period (including at least 31 days in the current tax year), they become a resident alien for tax purposes.

However, persons in F, J, M, and Q immigration status are “exempt individuals” for a period of time after their arrival in the USA. This “exempt individual” period does not relate to an exemption from taxes, per se, but from counting days of physical presence toward the fulfillment of the SPT. Therefore, an “exempt individual” is not likely to be able to accumulate 183 days of physical presence and will remain a nonresident alien for tax purposes. (See “exempt individual” details below.)

The Substantial Presence Test is confusing and difficult to apply. Fortunately, the University has acquired the Windstar Tax Navigator application to assist in this process. The foreign visitor needs to provide a completed *Tax Assessment Intake Form (UM-374)* or meet with the Nonresident Alien Tax Specialist for their tax residency to be determined. Even so, a description of the test is important, if only to explain why certain questions on the *Tax Assessment Intake Form (UM-374)* are critical.

Student Exempt Individual

A student must be temporarily present in the U.S. in F or J immigration status.¹ The student is also subject to the following time requirement:

- will not qualify for "exempt individual" status if he was present in the U.S. as an exempt individual during any part of five calendar years since January 1, 1985.²

Teacher or Trainee Exempt Individual

A teacher or trainee includes anyone temporarily present in the U.S. in J non-student status.³ The J non-student is also subject to a time requirement:

- will NOT qualify as an "exempt individual" if he was exempt as a teacher, trainee, or student for any part of two of the **previous six** calendar years.⁴

(A J-1 non-student will qualify as an "exempt individual" if he was entirely absent from the U.S. during the previous six calendar years.)

An interesting benefit of being a nonresident alien in F-1, J-1, M, or Q immigration status is a resulting **exemption from Social Security and Medicare withholding**, which is administered by the NRA Tax Specialists on each University campus.

Important Note: Calendar Year

¹ 26 CFR Part 301 §7701(b)(4)

² 26 CFR Part 301 §7701(b)(7)(iii)

³ 26 CFR Part 301 §7701(b)(3)

⁴ 26 CFR Part 301 §7701(b)(7)(i)

The IRS uses the calendar year (Jan 1 - Dec 31) when applying the SPT and/or determining “exempt individual” status for students, teachers or trainees. If the individual is in the U.S. as an exempt individual for any part of a calendar year, that year will count as a full calendar year.

Summary

This section discussed how the NRA Tax Specialist determines whether an international visitor is a resident alien or nonresident alien for tax purposes. If the international visitor is a resident alien, he is treated the same as a U.S. citizen for withholding purposes. However, regardless of the visitor's tax status, the University is obligated to get documentation to support the amount of tax, if any, to withhold from payments. The individual is also required to complete the *Tax Assessment Intake Form (UM-374)* and provide supporting documentation and/or may need to meet with the campus Nonresident Alien Tax Specialist during their visit. Contact your NRA Tax Specialist for campus-specific instructions.

Section 2

U.S. TAXABLE INCOME

Overview

This section describes what payments are considered income to a nonresident alien, how the source of income affects U.S. taxes, and what payments may be excluded from income.

What payments are income to a nonresident alien?

Most nonresident aliens at the University receive one or more of the following types of income; (1) wages paid to employees, (2) payments made to independent contractors which includes honoraria paid to visiting speakers and lecturers or payments to consultants, (3) scholarship/fellowship payments and (4) prizes and awards.

Source of Income

All income can be classified by its "source:"

- foreign sourced; or
- U.S. sourced

Foreign sourced income to a nonresident alien individual is not subject to U.S. tax.⁵ U.S. sourced income is potentially subject to U.S. tax, depending upon exclusions that may be available to the nonresident alien contained in either the Internal Revenue Code or a tax treaty. Use the chart below to determine the source of income to an NRA.

Type of Income	Location of Payer	Activity Located in U.S.	Activity Located Outside U.S.
Compensation*	Inside U.S.	U.S. Sourced	Foreign Sourced
	Outside U.S.	U.S. Sourced	Foreign Sourced
Scholarship/Fellowship†	Inside U.S.	U.S. Sourced	Foreign Sourced
	Outside U.S.	Foreign Sourced	Foreign Sourced
Prize / Award	Outside U.S.	Foreign Sourced	Foreign Sourced
	Inside U.S.	U.S. Sourced	U.S. Sourced

* Compensation includes payments to an independent contractor or wages to an employee

† Scholarships and fellowships include only non-service payments.

⁵ 26 CFR Part 1 §1.872-1

Exclusions from Income

U.S. source income to a nonresident alien is potentially subject to U.S. tax. Certain types of income may not be subject to tax if there is an exclusion provision contained in the Internal Revenue Code (IRC). One such provision is the exclusion for "qualified scholarships" under Section 117 of the Internal Revenue Code.

IRC Section 117 Excludes Qualified Scholarship from Income

To be excluded from income, the payment must be a "qualified scholarship" received by a "candidate for a degree" for the purpose of studying or conducting research at an educational organization.

Definition of "Qualified Scholarship"

Any bona fide scholarship amount applied directly to:

- Educational fees required for enrollment or attendance at the University
- Other fees, books, supplies and equipment required for courses of instruction at the University.⁶

Definition of "Non-Qualified Scholarship"

Scholarship payments provided for expenses such as room, board, non-business travel, research -- and equipment and other expenses not required for enrollment or attendance at the University -- are considered nonqualified scholarships and may be subject to tax.⁷

- Scholarship income, that would ordinarily be "qualified," paid directly to the recipient converts to a "non-qualified scholarship" that may be subject to tax.

Definition of a "Candidate for a Degree"

A full- or part-time student pursuing studies at the University is considered a candidate for a degree. It is not necessary for the student to be enrolled in a degree-seeking program.⁸

⁶ 26 CFR §117(b) and §1441(b)

⁷ 26 CFR §1.25A-5(c)(3)(ii)

⁸ IRS Publication 970, Chapter 1, page 4

Business Travel

Reimbursements for travel to a nonresident alien are not subject to withholding when made under an "accountable plan."⁹ This plan requires amounts paid to an individual to meet all three of the following conditions: (1) there is a business connection for the expenses; (2) the expenses are substantiated; and (3) travel advances are returned to the employer. The University's expense reimbursement policy meets the requirements of an accountable plan. Reimbursement of expenses to nonresident aliens will not be made except for conditions set forth in the Business Policy Manual that are consistent with the American Competitiveness and Workforce Improvement Act (ACWIA) as described in Section 6 and on page 11 of the Appendix.

Summary

This section discussed:

- What payments are income to the nonresident alien;
- How the "source" of the income determines U.S. taxability of the payment; and
- Whether income is excluded from U.S. tax because of provisions contained in the Internal Revenue Code (IRC).

⁹ Code Sec. 62(a)(2)(A)

Section 3

DETERMINING THE TYPE OF INCOME

Once a payment has been determined to represent income to an individual who is not a U.S. Citizen or Lawful Permanent Resident, the sponsoring department must categorize the type of income to be paid. The type of income determines how to process the payment.

There are four types of income typically paid by the University to nonresident aliens:

- wages/salary payments to employees;
- honoraria paid to visiting speakers and lecturers or payments to consultants;
- scholarship/fellowship payments made to students, scholars, and trainees;
- prizes and awards

Wages/Salary Payments to Employees

Anyone who performs services is an employee if you, as an employer, can control what will be done and how it will be done. (A scholarship/grant will be treated as wages to an employee if the payment is based on past, present, or future services.) Often, an individual may claim to be an independent contractor, but after reviewing the University's Employee/Independent Contractor Classification Checklists (see Appendix pages 7-10), may be found to be an employee. Procedures for making payments to nonresident alien employees are discussed in Section 7.

Independent Contractor Payments

A nonresident alien independent contractor may be a foreign scholar invited by a University department to come to the U.S. to speak at a conference, present a paper, or perform some similar function for an honorarium or a consultant with work authorization (see *Common Non-Immigrant Visa Types with General Employment Rules* Table on page 13 of the Appendix).

- An independent contractor is an individual who does not have an employer-employee relationship with the University as determined by the University's Employee/Independent Contractor Classification Checklists (see Appendix pages 7-10.)
- The University considers an honorarium to be a "token" payment that is considered gratuitous rather than "fair market value."
- A consultant is an independent contractor who is paid "fair market value" for the services performed, often requiring a contract. Most nonresident aliens are ***not eligible*** for payment as consultants due to immigration restrictions. If in doubt about whether or not a nonresident alien is eligible for payment as a consultant, contact your campus NRA Tax Specialist for clarification ***prior to entering into the consulting agreement.***

Procedures for making payments to nonresident alien independent contractors are discussed in Section 6.

Scholarship/Fellowship Payments Made to Students, Scholars, and Trainees

A "scholarship/fellowship" is a payment *toward a future activity* (i.e. the following semester) that is not related to the performance of services. These payments may be on behalf of a student (undergraduate or graduate) or a researcher. In the case of a student, academic and enrollment requirements may be appropriate components for a scholarship payment.

Payments that do not strictly meet this definition will not qualify as a "scholarship" or "fellowship." Depending on the circumstances, such payments may instead be treated as compensation for services rendered (wages).

If a scholarship requires services to be rendered as a condition of receiving the income, then it must be paid as compensation to an employee or as independent contractor income through the Payroll/Personnel System and is subject to withholding of taxes, (see Section 8).

Prizes and/or Awards

A prize or award is defined by the IRS as a payment *resulting from a previous activity*, like designing a logo or entering a contest. A prize or award must not be confused with a "scholarship," which is defined above. A prize may be cash or a perquisite (payment "in kind" like a gift certificate).

Prizes and awards are seldom exempt from the required 30% withholding, even if the nonresident recipient has never been present in the USA. The IRS defines all prizes and awards as US-sourced income and, therefore, subject to the 30% nonresident alien withholding unless a tax treaty exemption applies. (See Source Income Table on page 4 in Section 2)

Summary

In this section, the sponsoring department has categorized the income to the nonresident alien as:

- wage/salary payments to employees;
- payment made to independent contractors for services rendered;
- scholarship/fellowship payments made to students, scholars, and trainees;
- prize / award payment

Section 4

TAXPAYER IDENTIFICATION NUMBERS (TIN's)

Taxpayer identification numbers (TIN's) issued by the Social Security Administration are called Social Security numbers (SSN's). However, some foreign visitors do not qualify to obtain a an SSN. For those individuals, the Internal Revenue Service will issue an Individual Taxpayer Identification Number (ITIN). The paragraphs below describe procedures the foreign visitor should follow to obtain a taxpayer identification number.

How to Obtain a Social Security Number

Social Security numbers are reserved for individuals who are employed in the United States. With few exceptions, the Social Security Administration (SSA) will not issue a an SSN for non-work purposes. An individual may obtain a Social Security number by completing Form SS-5, Application for a Social Security Card, available from the local Social Security Administration Office. Please check with your campus international office for additional documentation that may be required.

In general, the SSA requires a 10-day waiting period between the date of arrival in the USA and the submission of an application for a Social Security Number. Although NRA's may be hired, work, and be paid without a Social security number as long as their authorization for employment is valid, these employees must promptly apply for a Social Security card and show it to the HR/Payroll Office on their campus immediately after its receipt. See HR-105 in the University Human Resources Policy Manual for more information. <http://www.umsystem.edu/ums/departments/hr/manual/105.shtml>

How to Obtain an Individual Taxpayer Identification Number (ITIN)

Taxpayer Identification Numbers (ITIN) are issued by the Internal Revenue Service to individuals who are not eligible to obtain a an SSN but who must furnish a tax identification number for any number of U.S. tax related reasons. (It should be noted that an ITIN cannot be used for employment.) If an individual has been issued an ITIN and subsequently is issued an SSN, the individual should stop using the ITIN and use the SSN instead. A copy of the SSN should be attached to the ITIN Notice and mailed to the ITIN Unit or local IRS office so records can be updated.

An individual who wishes to apply for an ITIN may do so by completing Form W-7, attaching certified or notarized copies of documents that substantiate the information provided on the application form, and submitting it along with their original income tax return to the ITIN Processing Unit. (A list of acceptable documents can be found in the W-7 instructions.) The ITIN Unit will process the W-7 application, assign an ITIN to the return and send it to the appropriate income tax processing center. (For copy certification Notary Public wording and required written request by document owner, see page 15 of the Appendix.)

There are few exceptions to the requirement to include a U.S. tax return with an ITIN application (W-7). A list of exceptions can be found in the W-7 instructions. If one of the exceptions is claimed, the taxpayer is required to submit the documentation specified in the instructions when submitting Form W-7 to the ITIN Unit.

Contact your campus Nonresident Alien Tax Specialist if you are not sure if your foreign visitor is eligible to apply for a an SSN or you have questions regarding how they are to complete Form W-7.

Summary

This section described how an individual may apply for a Social Security number. If the individual is not legally permitted to work in the U.S., then the individual may be eligible to apply for an ITIN instead of a an SSN.

Contact your campus NRA Tax Specialist with questions about the ITIN application.

Section 5

INCOME TAX TREATIES

Overview

The U.S. government has agreements, called tax treaties, with over fifty foreign governments that are designed to avoid double taxation of income. Each income tax treaty is negotiated separately, so the provisions vary from country to country and generally take precedence over U.S. tax laws. The Windstar Tax Navigator application purchased by the University will aid the NRA Tax Specialist in determining if an individual qualifies for a tax treaty exemption and will print appropriate application forms.

Preliminary information about tax treaty eligibility is available on page 18 of the Appendix, as well as later in this Section in the *Chart of Tax Treaty Countries with Exemption Information*. However, the final decision regarding eligibility will be made by the campus NRA Tax Specialist after all the necessary information has been provided by the visitor.

How to Determine if an Individual May Qualify for a Tax Treaty Exemption

All NRAs must complete the Tax Assessment Intake Form (UM-374) or its campus equivalent and submit copies of passport, visa, and current U.S. immigration documents to the campus Nonresident Alien Tax Specialist for a final tax treaty determination.

To be eligible for a tax treaty exemption:

- the individual must have been a resident of a tax treaty country (see general list of tax treaty countries on the following page) for at least one year prior to their arrival in the U.S. *and*
- the U.S. activity and/or immigration status must meet treaty criteria, *and*
- the individual must have SSN or ITIN (or apply during visit to campus), *and*
- the duration of stay in U.S. must meet treaty criteria, *and*
- the individual must meet all other treaty requirements as determined by the campus NRA Tax Specialist
 - for example, the individual may not have changed purposes for being in the USA without having resided in the treaty country for at least one year between the change (i.e. from F-1 student to J-1 post-doc, from F-2 spouse to F-1 student, from B-1 visitor to J-1 student)

To claim a tax treaty exemption from withholding:

- the individual must meet all of the above eligibility criteria *and*
- provide to the campus NRA Tax Specialist the appropriate treaty exemption claim form, completed and signed **prior to the payment being made**

Type of Income	IRS Form
Wages	8233
Scholarship	W-8BEN
Independent Contractor (honorarium)	8233

Important Note: Tax Return Treaty Benefit

If a treaty exemption from withholding is not claimed before the end of the tax year, the international visitor may be eligible to claim the tax treaty at the time the appropriate tax return forms are filed the following year.

Reporting of Tax Treaty Exempt Income:

- wage and/or scholarship income that has been exempted from withholding because a tax treaty was applied will be reported on Form 1042-S issued by or before March 15 for the previous tax year

List of Tax Treaty Countries with Income Limit Information¹⁰

Country Name	Student Income		Teacher/ Researcher	Independent Contractor
	Wages	Scholarship		
Australia	None	None	None	Unlimited
Austria	None	None	None	Unlimited
Bangladesh	\$8,000	Unlimited ¹¹	Unlimited	Unlimited
Barbados	Same as USA ¹²	same as USA ¹²	None	Unlimited
Belgium	\$9,000	None	Unlimited	None
Canada ¹³	<\$10,000	None	<\$10,000	<\$10,000
China, People's Republic of	\$5,000	Unlimited	Unlimited	Unlimited
CIS (USSR/NIS) ¹⁴	None	<\$10,000 ¹⁵	Unlimited	Unlimited
Cyprus	\$2,000	Unlimited	None	Unlimited
Czech Republic	\$5,000	Unlimited	Unlimited	Unlimited
Denmark	None	None	None	Unlimited
Egypt	\$3,000	Unlimited	Unlimited	Unlimited
Estonia	\$5,000	Unlimited	None	Unlimited
Finland	None	None	None	Unlimited
France	\$5,000	Unlimited	Unlimited	Unlimited
Germany	\$9,000 ¹⁶	Unlimited	Unlimited	Unlimited
Greece	None	None	Unlimited	Unlimited
Hungary	Same as USA ¹²	Same as USA ¹²	Unlimited	Unlimited
Iceland	\$2,000	Unlimited	Unlimited	Unlimited
India	Standard deduction	None	Unlimited ¹⁷	Unlimited
Indonesia	\$2,000	Unlimited	Unlimited	Unlimited
Ireland	None	None	None	Unlimited
Israel	\$3,000	Unlimited	Unlimited ¹⁸	Unlimited
Italy	None	None	Unlimited	Unlimited
Jamaica	same as USA ¹²	Same as USA ¹²	Unlimited	Unlimited
Japan	None	None	Unlimited	None
Kazakhstan	None	Unlimited	None	Unlimited
Korea, Republic of South	\$2,000	Unlimited	unlimited ¹⁸	Unlimited
Latvia	\$5,000	Unlimited	None	Unlimited
Lithuania	\$5,000	Unlimited	None	Unlimited
Luxembourg	none	Unlimited	Unlimited	Unlimited
Mexico	None	None	None	Unlimited
Morocco	\$2,000	Unlimited	None	Unlimited
Netherlands	\$2,000	Unlimited	Unlimited ¹⁷	Unlimited
New Zealand	None	None	None	Unlimited
Norway	\$2,000	Unlimited	Unlimited	Unlimited
Pakistan	\$5,000	Unlimited	Unlimited	Unlimited
Philippines	\$3,000	Unlimited	Unlimited	Unlimited
Poland	\$2,000	Unlimited	Unlimited	Unlimited
Portugal	\$5,000	Unlimited	Unlimited	Unlimited
Romania	\$2,000	Unlimited	Unlimited	Unlimited
Russia	None	Unlimited	None	Unlimited
Slovak Republic	\$5,000	Unlimited	Unlimited	Unlimited
Slovenia	\$5,000	Unlimited	Unlimited	Unlimited
South Africa	None	None	None	Unlimited
Spain	\$5,000-standard deduction	Unlimited	None	Unlimited
Sri Lanka	None	None	None	Unlimited
Sweden	None	None	None	Unlimited
Switzerland	None	None	None	Unlimited
Thailand	\$3,000	Unlimited	Unlimited	Unlimited
Trinidad and Tobago	\$2,000	Unlimited	Unlimited	Unlimited
Tunisia	\$4,000	Unlimited	None	Unlimited
Turkey	None	None	None	Unlimited
Ukraine	None	unlimited	None	Unlimited
United Kingdom	None	None	Unlimited ¹⁷	Unlimited
Venezuela	\$5,000	Unlimited	Unlimited	unlimited

¹⁰ Listing of a country does not assure there will be a treaty exemption for the current or proposed activity or that the NRA visitor will fulfill the required terms of eligibility for benefits. These will be determined during the tax assessment process.

¹¹ IRS Publication 901 documents limiting this exemption only for "trainees" and not for students

¹² Allows residents of the treaty country to choose to be treated as a resident for tax purposes from the date of their arrival in the USA.

¹³ Treaty available for any immigration status as long as payee is tax resident of Canada and income is <\$10,000.

¹⁴ Former U.S.S.R. treaty applies to Armenia, Azerbaijan, Belarus, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

¹⁵ Combines qualified (§117) and non-qualified scholarship income, then limits total benefits to \$9,999.99

¹⁶ Germany student wage income treaty article limits stay to four years from date of arrival. Overstay eliminates benefits retroactively

¹⁷ Requires stay in U.S. to be < 2 years or treaty benefits are lost retroactively to day of arrival.

¹⁸ Prevents treaty benefits if anticipated stay at time of U.S. arrival is more than 2 years, but does not eliminate benefits if teacher/researcher extends beyond an original period of < 2 years.

Section 6

COMPENSATION FOR INDEPENDENT PERSONAL SERVICES

Overview

The purpose of this section is to provide assistance for determining if the type of payment to be made meets IRS requirements for compensation for independent personal services and the individual who provides this service to the University is eligible for such payments.

How to make payments to nonresident alien independent contractors

1. Will the service activity of the individual be performed within the U.S.?
YES: Go to #2 NO: Contact your campus Nonresident Alien Tax Specialist for instructions to get the payment made.
2. At the time the activity occurs, will the individual be in an immigration status that permits him/her to receive compensation for independent personal services or reimbursement/direct payment of travel expenses? (Refer to the ACWIA rules on page 11 of the Appendix and refer to page 13 of the Appendix for immigration status information.)
YES: Go to #3 NO: Terminate agreement immediately -- it is invalid. The University may be subject to severe penalties if funds are provided to a nonresident alien who is not authorized by the Department of Homeland Security (DHS) to participate in the activity that generated those funds.
3. The international visitor must provide either a completed *Tax Assessment Intake Form (UM-374)* or similar information according to instructions from the campus NRA Tax Specialist. In addition, the visitor must provide copies of required documents (U.S. visa stamp in passport, unexpired foreign passport, I-94, and Social Security card, if available).
4. Does the individual possess an U.S. taxpayer identification number (either an SSN or Individual Taxpayer Identification Number [ITIN])?
YES: Proceed with payment documentation according to campus NRA Tax Specialist instructions (i.e. submission of *UM-376A*, *UM-140*, *UM-378*).
NO: Absence of an SSN or ITIN (or pending application through the campus NRA Tax Specialist) will require a 30% withholding. The payment may be “grossed up” to provide the amount originally promised by multiplying original amount by 1.428572.

Section 7

COMPENSATION TO EMPLOYEES

Overview

Generally, wages/salary payments to nonresident alien employees are subject to the same graduated withholding tax rates as for U.S. citizens. However, there are special rules for how a nonresident alien for tax purposes must complete Form W-4. The special rules may be reviewed with the employee during an appointment with the Nonresident Alien Tax Specialist. For example, a nonresident alien cannot write “Exempt” on the Form W-4.

Important Note: Missing SSN

Nonresident alien employees may be hired, work and be paid without having a Social Security number. See HR-105 in the Human Resources Policy Manual for more information.

<http://www.umsystem.edu/ums/departments/hr/manual/105.shtml>

How to make wage/salary payments to nonresident alien employees

1. Is the employment activity located within the U.S.?

YES: The compensation is U.S. sourced income. The employee must complete the *Tax Assessment Intake Form (Form UM-374)* or provide similar information, *along with* copies of the Form I-94, U.S. Visa, and Forms I-20, DS-2019 or I-797. (If the campus NRA Tax Specialist requires appointments, the NRA should bring original documents for photocopy.) Complete remaining “new hire” paperwork for payment to be made through the PeopleSoft HR System.

NO: The compensation is foreign sourced and is not subject to U.S. tax. Ask Accounting to create a non-1099 vendor to pay the invoice through the A/P System. It is important to clearly indicate on the Voucher that this payment represents ‘foreign sourced income to a nonresident alien.’ Do not mark the Voucher as a taxable payment. The University is required to neither report nor withhold taxes from foreign sourced income to nonresident aliens.

3. Does the employee have a Social Security number?

YES: Complete “new hire” paperwork as usual

NO: Complete “new hire” paperwork as usual, leaving SSN fields blank

4. There are two provisions for FICA withholding exemptions from wages paid by the University.
- | | |
|--|---|
| <p>“Student” exemption as described in HR policy 222, administered by hiring departments. See Student Employee FICA Checklist on page 14 of the Appendix.</p> | <p>“NRA” exemption administered by campus NRA Taxation Specialists. Employees exempted under this statute will have a future FICA expire date in the UM Specific panel of the PeopleSoft HR job data panels. This exemption is available for both student and non-student employees.</p> |
|--|---|
5. Is the FICA Expire field in the UM Specific panel of the Job Data panels blank?
- | | |
|---|---------------------|
| <p>YES: Refer the employee to campus NRA Tax Specialist</p> | <p>NO: Go to #4</p> |
|---|---------------------|
6. Is the FICA Expire date in the past?
- | | |
|---|--|
| <p>YES: Treat employee the same as a U.S. citizen and administer the FICA Checklist</p> | <p>NO: FICA Expire date into the future means no change to the exemption should be made. The employee remains exempt until that date has passed regardless of enrollment status.</p> |
|---|--|
7. Is an On-Line Check Request (UM-140) being submitted with the “new hire” paperwork for an employee whose paperwork will not be entered in time for the first paycheck?
- YES: Put a note with the paperwork to notify NRA Tax Specialist so check can be cut after appropriate exemptions are entered and notify new employee to contact NRA Tax Specialist according to campus-specific instructions.
8. Changes to People Soft Paygroups may occur after the “new hire” package is processed.
- Non-student employees and those from Canada or former U.S.S.R. countries (known as the Commonwealth of Independent States or CIS) may be changed from MON to M18 or M17 and from BIW to B18 or B17 to provide tax treaty exemptions from withholding.
 - Similarly, once tax treaty benefits end, the persons earn code may be changed back to MON or BIW.
 - The Nonresident Alien Tax Specialist will attempt to notify departments when these changes occur.
 - Students with tax treaty benefits require no change in paygroup except those from Canada or CIS countries.
 - See Appendix page 12 for UM Payroll Earnings Types for Nonresident Aliens.

Section 8

SCHOLARSHIPS / FELLOWSHIPS

Important Note: Scholarships/Fellowships

The term “fellowship” may vary among campuses. More important than what the payment is called is whether services are required as a condition for receiving the payment. Therefore the section presumes that the terms scholarship and fellowship are the same to the IRS.

Sections 2 and 3 of this guide explained that the "qualified" portion of scholarships/fellowships can be excluded from taxable income. Amounts received in excess of "qualified" expenses are considered “non-qualified” scholarships/fellowships and subject to taxes. Income tax treaties may exempt “non-qualified” (taxable) scholarships/fellowships from tax.

Who May Qualify for a Lower Withholding Rate of 14%

IRC Section 1441(b) provides that for scholarship/fellowship payments made to nonresident aliens who meet the following criteria, the statutory 30% withholding rate is reduced to 14%. To qualify for the 14% withholding rate:

- the grantee must be a nonresident alien in the U.S. in F, J, M, or Q immigration status;
- the grantee must be a "candidate for a degree" as described in Section 2; and
- the payment must be a true scholarship/fellowship

How to make Non-qualified Scholarship/Fellowship Payments

1. Is the payee required to perform services in the U.S. to receive this scholarship?

YES: The payee is considered an employee of the University. NO: Go to #2.
Follow routine “new hire” processes in Section 7. END.

2. Are the funds for the scholarship from sources outside the U.S. and designated to a specific recipient?

YES: Income may not taxable or NO: The scholarship is U.S.
reportable in the U.S. Go to #4. sourced. Go to #3.

3. The individual must complete the *Tax Assessment Intake Form (UM-374)* and/or follow the intake procedures according to the campus NRA Tax Specialist. Copies of Form I-94, Passport, U.S. visa, and Forms I-20, DS-2019 or I-797, when appropriate, must accompany the UM-374 or otherwise be provided in accordance with campus NRA Tax Specialist procedures. Go to #4.
4. Contact the Nonresident Alien Tax Specialist to determine which of the mechanisms of payment listed below is most appropriate on your campus and what documentation is required for the means of payment.
 - **CASHIERS:** Payment goes through Financial Aids Office and appears as a credit on the student account. (Most common means of making scholarship payments for students.)
 - **PAYROLL:** For non-student scholarship payments and limited student payments of housing stipends (i.e. off-campus athletic housing scholarship).

<h1 style="margin: 0;">APPENDIX</h1> <h2 style="margin: 0;">University of Missouri Foreign Visitor Tax Guide</h2>

Appendix Table of Contents and URL Location for Forms

Tax Assessment Intake Form (UM-374)2
<http://www.umsystem.edu/ums/departments/fa/management/records/forms/human/um374.pdf>

Personnel Action Form for Non-Employed Aliens (UM-376A)4
<http://www.umsystem.edu/ums/departments/fa/management/records/forms/human/um376a.pdf>

Request for Hand-Drawn Check Payment (UM-140)5
<http://www.umsystem.edu/ums/departments/fa/management/records/forms/human/>

Nonresident Alien Honoraria/Business Expense Supporting Statement (UM-378).....6
<http://www.umsystem.edu/ums/departments/fa/management/records/forms/human/um378.pdf>

UMC Independent Contractor Classification Document (Checklist)7
<http://administrativeservices.missouri.edu/forms/IndContrChecklist.pdf>

MST Independent Contractor/Consultant Request8
http://adminsivices.mst.edu/documents/Independent_Contractor_form4.pdf

American Competitiveness and Workforce Improvement Act (ACWIA) rules.....11

UM Payroll Earnings Types for Nonresident Aliens12

Common Visa Types (immigration statuses) with General Employment Rules13

Student Employee FICA Checklist (UM-284)14
<http://www.umsystem.edu/ums/departments/fa/management/records/forms/human/um284.pdf>

ITIN Application Notary Public Wording Sample15
<http://cashiers.missouri.edu/Notary%20copy%20cert%20for%20W-7%20ITIN%20app.pdf>

Chart of Tax Treaty Countries with Exemption Information17

Foreign Visitor Tax Assessment Intake Form -- University of Missouri

This form must be completed before you can receive any form of payment. All applicable questions below must be answered. The completed form must be presented with your passport and immigration documents at the time of appointment.

PERSONAL / PASSPORT INFORMATION

Last or Family Name: _____	First: _____	Middle: _____
Date of Birth (month/day/year): ___/___/___	E-mail address: _____	
Social Security # (Individual Taxpayer ID # if no SS#): _____		Student # (if a UM student): _____
Country of citizenship: _____	Country that issued passport: _____	
Passport # _____	Passport Expiration Date (month/day/year): ___/___/___	
Visa # (red number in lower right corner of stamp in passport): _____		

ADDRESSES

U.S. Local Street Address:	Foreign (home) Residence Address (should not be P.O. Box)
_____	_____
_____	_____
_____	_____

CURRENT IMMIGRATION STATUS

<input type="checkbox"/> U.S. Immigrant/Permanent Resident	<input type="checkbox"/> F-1 Student	<input type="checkbox"/> H-1B Temporary Worker
<input type="checkbox"/> J-2 Dependent	<input type="checkbox"/> Other: _____	
<input type="checkbox"/> J-1 Exchange Visitor --IF J-1 Exchange Visitor, what category?		
<input type="checkbox"/> Student	<input type="checkbox"/> Research Scholar	<input type="checkbox"/> Short Term Scholar
<input type="checkbox"/> Alien Physician	<input type="checkbox"/> Other: _____	

PRIMARY ACTIVITY DURING THIS VISIT (Choose only one)

<input type="checkbox"/> Studying in a degree program	<input type="checkbox"/> Observing	<input type="checkbox"/> Demonstrating special skills
<input type="checkbox"/> Studying in a non-degree program	<input type="checkbox"/> Consulting	<input type="checkbox"/> Clinical activities
<input type="checkbox"/> Teaching	<input type="checkbox"/> Conducting research	<input type="checkbox"/> Temporary employment
<input type="checkbox"/> Lecturing	<input type="checkbox"/> Training	<input type="checkbox"/> Here with spouse
What was the start date of your immigration status for the current activity? (In many cases, this is the date you entered the U.S.)		___/___/___ month/ day/year
What is the projected end date of your primary activity? (In many cases, this is the completion date on your immigration document.)		___/___/___ month/ day/year
If you are a student, at what level do you study? <input type="checkbox"/> Undergraduate <input type="checkbox"/> Masters <input type="checkbox"/> Doctoral <input type="checkbox"/> Other: _____		
Describe the activity that will result in U.S. income (i.e. professor of physics, consulting, teaching assistant, food service worker, scholarship, contest prize, etc.) _____		
Indicate the amount of U.S. income anticipated during this calendar year.		\$ _____
What University department will be providing the income? _____		

TAX EXEMPTIONS INFORMATION

Is your spouse in the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is your spouse employed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Do you have dependents in the U.S. you would like to claim exemptions for? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, how many?	

RESIDENCY VERIFICATION

What country did you live in before this visit to the U.S.?	Did you pay taxes as a resident of that country? <input type="checkbox"/> Yes <input type="checkbox"/> No
Did your tax residency in that country end prior to this visit to the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, when? ___/___/___	

U.S. IMMIGRATION HISTORY

If the answer to either of the questions below is yes, please complete U.S. Immigration History, Part 2.

Have you ever had another immigration status in the United States?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you ever been present in the United States before this visit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

U.S. IMMIGRATION HISTORY, Part 2

Please list any **F, J, M, or Q** visa immigration activity since January 1, 1985 and all other visa immigration activity only for the past three calendar years.

Date of US Entry month/day/year	Date of US Exit month/day/year	Visa/Immigration Status	J-1 Subtype	Primary Activity	Treaty Benefits? <input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby certify that all of the above information is true and correct. I understand that if my status changes from that which I have indicated on the form I must submit a new Tax Assessment Intake Form.

Signature: _____ Local Phone Number: _____ Date: _____

Consent and Authorization to Release Information

I, _____ (name) hereby authorize the University of Missouri to release information contained on the Tax Assessment Intake Form to Windstar Technologies, Inc., P.O. Box 800 Providence Hwy, Ste 13 Norwood, MA 02062-0800 for the following purpose: technical software support for THE INTERNATIONAL TAX NAVIGATOR SYSTEM.

Signature: _____ Date _____

University of Missouri Personnel Action Form For Non-Resident Aliens Not Employed

1. Earnings and Income Code for this Income

<input type="checkbox"/> Royalty	ROY	12
<input type="checkbox"/> Scholarship	ASG	15
<input type="checkbox"/> Independent Contractor	AIC	16
<input type="checkbox"/> Artist / Athlete	AAA	20
<input type="checkbox"/> Prize / Award (non comp)	AOI	50

2. Action HIR	3. Reason NRA	4. Job Code 9888	5. Emp. Class Non-Emp	6. Pay Group NEA	7. Empl. Type S	8. Benefits Program DBP
------------------	------------------	---------------------	--------------------------	---------------------	--------------------	----------------------------

9. Effective Date	10. Payee Name (Last, First, Middle)	11. Social Security Number or ITIN	12. EmplID
	Name of international visitor	usually blank	usually blank
13. Full Name of UM Department	14. Contact Name	15. Dept. Contact Phone Number	

16. Department Comments

This form is required for international visitors receiving income from the University who do not already have an employee record in the People Soft Payroll system.

When unsure about earnings and income code (#1) for a visitor, contact campus NRA Tax Specialist. (The most common are Scholarship and Independent Contractor.)

17. NRA Taxation Specialist ONLY	
<input type="checkbox"/> UM 374 <input type="checkbox"/> INS Copies <input type="checkbox"/> UM 378 <input type="checkbox"/> ITIN Application sent to INS	<input type="checkbox"/> 8233 / W-8BEN <input type="checkbox"/> Hand-drawn Check Request <input type="checkbox"/> Contract (if needed)
Total Amount Paid _____ Less Tax Amount _____ % Net Pay _____	
_____ Initials _____ Date _____	

18. Department / School Authorization: _____ Signature _____ Date _____

**University of Missouri
On-Line Check Request**

1. Requesting Department		2. Contact Phone		3. Date of Request	
4. Employee Name (last, first, middle)		5. EmplID and Empl Rcd#			
Name of international visitor					
generally blank					

#	6. Earnings Begin Date	7. Earnings End Date	8. Business Unit	9. Funding Department	10. Job Code	11. Account Code MoCode Account	12. Earnings Code	13. Hours/ Units	14. Hourly/ Unit Rate	15. Amount
1					9888	* 708000	#1 on	blank	blank	**
2							UM-376A			
3							that will			
4							be			
5							attached			
6										
7										
8										
9										
10										
11										

16. Reason/Comments		17. Authorized Departmental Representative	
* Paying department must verify that account code/MoCode combination is "turned on" for payroll prior to submission of this form. ** if department wants payment to be grossed up to cover required taxes on all payments but scholarships, multiply original payment amount by 1.428572. Once taxes are subtracted, the visitor will receive the original amount promised. *** Form UM-376A must be attached if visitor does not already have an employee record.			
		18. PAF/Additional Pay Form Attached?	

		Payroll Use Only - Check#:	
		Date:	

** The requestor further certifies that the above individual has rendered service as required for the period given and has earned the gross amounts as indicated.

Nonresident Alien Honoraria/Business Expense Supporting Statement
University of Missouri

Supporting Statement for Honoraria and/or Reasonable, Business Expenses Provided to a Nonresident Alien Admitted to U.S. with B-1, B-2, WB, or WT Immigration Status.

Purpose of this form: The Omnibus Appropriations Act of 1998 allows payment of honoraria and associated incidental expenses, under limited circumstances, to individuals admitted to the U.S. under section 101(a)(15)(B) of the Immigration and Nationality Act. The University of Missouri must obtain certain information from an individual admitted to the U.S. with a B-1, B-2, WB, or WT immigration status before payment can be made.

Instructions for honoraria payments: An individual admitted to the U.S. with a B-1, B-2, WB, or WT immigration status must complete and attach this form to the On-line Check Request (UM-140) submitted to the campus nonresident alien (NRA) tax specialist. Payment of honoraria may be subject to a federal tax withholding rate of 30% and requires completion of additional forms. Contact your campus nonresident alien tax specialist for more information.

Instructions for reimbursement of reasonable business expenses: An individual admitted to the U.S. with a B-2 or WT immigration status must complete and attach this form to the University of Missouri Travel Expense Voucher (UM 11).

Payee's Name (please print or type)	Payee's US Social Security Number or ITIN
-------------------------------------	---

<p>Check all that apply:</p> <ul style="list-style-type: none"><input type="checkbox"/> I was engaged in academic activities at the University of Missouri.<input type="checkbox"/> These academic activities were not more than nine days in duration.<input type="checkbox"/> I have not accepted an honorarium or expense reimbursement from more than five institutions within the previous six months.

I certify that the information contained on this form is, to the best of my knowledge and belief, true and complete.

Payee's Signature	Date
-------------------	------

Instructions for Accounting Office. Review this form and the Travel Expense Voucher (UM 11) to determine that payment to the payee adheres to University policies. Indicate your approval on the Travel Expense Voucher. Process reimbursement of travel and incidental expenses in under the accountable plan in accounts payable. Do not process honorarium payments in the accounts payable office. Instead, refer those to the campus NRA tax specialist.

UNIVERSITY OF MISSOURI-COLUMBIA
INDEPENDENT CONTRACTOR CLASSIFICATION DOCUMENTATION

The information provided below will assist the University in determining whether the individual performing the services will be classified for federal, state and FICA tax purposes as an employee or independent contractor. The checklist should be completed by a University representative knowledgeable about the services to be rendered and responsible for hiring or retaining the individual. Complete Sections I, II and III (if necessary). If the individual performing services is classified as independent contractor, a copy of this completed checklist should be attached to the payment voucher(s). In addition, please see MU Business Policy & Procedure Manual Section 1.060 for additional requirements regarding contracts for services. If the individual is to be paid as an employee, follow the procedures for the hiring of a new employee.

<p>I. (Individual's Name)</p> <p>Department: _____</p> <p>Residency status for tax purposes (check one):</p>	<p>(Social Security Number)</p> <p>Form Preparer: _____ (Name)</p> <p>U.S. Citizen <input type="radio"/> Resident Alien <input type="radio"/> Non-resident Alien <input type="radio"/></p>	<p>(Account Number)</p> <p>(Date) (Phone No.)</p>
<p>II. Multiple Relationships with the University</p> <p>A. Does this individual currently perform similar work for the University as an employee? YES NO</p> <p>B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her independent contractor services? <input type="radio"/> <input type="radio"/></p> <p>C. During the 12 months prior to the date on which the independent contractor services commenced, did the individual have an official University appointment (including temporary) and provide the same or similar services? <input type="radio"/> <input type="radio"/></p> <p>D. Does the University pay as employees others who perform essentially the same duties that are to be performed by this individual? <input type="radio"/> <input type="radio"/></p> <p>E. Does the individual only provide services to the University of Missouri and not offer their services to the general public as part of a trade or business? <input type="radio"/> <input type="radio"/></p> <p><i>If the answer is "No" to all questions, proceed to the questions in Section III. If the answer is "Yes" to any of the five questions, the individual should be classified as an employee and paid via the normal appointment process.</i></p>		
<p>III. Classification Guidelines (Complete only one of III.A., III.B., or III.C. depending on the services performed by the individual.)</p> <p>A. Teacher/Lecturer/Instructor YES NO</p> <p>1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)? <input type="radio"/> <input type="radio"/></p> <p style="text-align: right; margin-right: 50px;">Treat as an ind. contractor Go to 2.</p> <p>2. Is the individual teaching a course for which students will NOT receive credit toward a University degree? <input type="radio"/> <input type="radio"/></p> <p><i>If the answer to both questions A.1. and A.2. is "YES," then treat the individual as an independent contractor. If the answer to either of questions A.1 and A.2. is "NO," then go to question A.3.</i></p> <p>3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? <input type="radio"/> <input type="radio"/></p> <p style="text-align: right; margin-right: 50px;">Treat as an ind. contractor Treat as an employee</p>		
<p>III. B. Researcher</p> <p>Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank:</p> <p>Relationship #1 - The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the professor or employee). # 1 <input checked="" type="radio"/> Treat as an employee</p> <p>Relationship #2 - The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., the individual will be working "with" the University professor or employee in a "collaboration between equals" type arrangement). # 2 <input type="radio"/> Treat as an independent contractor</p>		
<p>III. C. Individuals Not Covered Under Sections III.A. or III.B.</p> <p>1. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? <input type="radio"/> <input checked="" type="radio"/></p> <p style="text-align: right; margin-right: 50px;">Treat as an employee Go to 2.</p> <p>2. Will the University set the number of hours and/or days of the week that the individual is required to work as opposed to allowing the individual to set own work schedule? <input type="radio"/> <input checked="" type="radio"/></p> <p style="text-align: right; margin-right: 50px;">Treat as an employee Treat as an independent contractor</p>		

INDEPENDENT CONTRACTOR/CONSULTANT REQUEST

The requesting department should provide the Independent Contractor/Consultant Request information following the instructions provided within this document. The individual most familiar with the work being performed should provide the information.

I GENERAL INFORMATION

- A. Individual's Name: _____
- B. Individual's residency status for immigration purposes (check one):
 U.S. Citizen Lawful Permanent Resident Non-Resident (NRA) *
- C. Funding: Non Grant Sponsored Project/Grant
 if grant-funded, name of project and project number: _____
- * NOTE: Additional documentation is necessary for the University to make payment to an NRA.
- D. Department: _____ E. Department Contact: _____

II WORK WILL BE PERFORMED BY A NON U.S. CITIZEN (non-resident alien)

- Answer this question if the individual who will complete this work is a non-resident alien (see Section I, Question B, above):
- | | Yes | No |
|--|--------------------------|--------------------------|
| Will the individual be completing ALL the required work outside the United States? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ If the answer is "No" continue to Section III of this document. | | |
| ▶ If the answer is "Yes", skip sections III & IV and continue to Section V of this document. | | |

III MULTIPLE RELATIONSHIPS WITH THE UNIVERSITY

- | | Yes | No |
|---|--------------------------|--------------------------|
| A. Does this individual currently perform similar work for the University (any campus, UM system or hospital) as an employee? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her independent contractor services? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. During the 12 months prior to the date on which the independent contractor/consultant services will commence, did the individual have an official University appointment (including temporary) providing same or similar services? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Does the University pay as employees others who perform essentially the same duties that are to be performed by this individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Does the individual only provide services to the University of Missouri and not offer his/her services to the general public as part of general public as part of a trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ If the answer is "No" to ALL questions IV A - E, continue to section IV of this document | | |
| ▶ If the answer is "Yes" to ANY question: STOP
This individual would be classified as an employee. Contact Human Resources to begin the hire process. Completion of this Request is not necessary. | | |

IV CLASSIFICATION GUIDELINES

▶ Complete section A, B or C depending on the type of services performed by the individual.

A. TEACHER / LECTURER / INSTRUCTOR

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1) Will the individual lecture at only a few class sessions and have no influence in assigning a grade or certifying the completion of a course? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Will the individual teach a course that is neither a degree prerequisite for students nor provides credit for a University degree? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Does or could the individual provide the same or similar services to other entities or to the general public as part of his/her trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ If the answer to EVERY question in Section IV-A (1-3) is "Yes", continue to Sections V and VI of this document. | | |
| ▶ If the answer to ANY question in Section IV-A is "No", then complete IV-A-4 (the next question). | | |
| 4) In performing instructional duties, will the individual primarily use course material or textbooks that are created, selected or provided by the individual or will the individual determine the course content or instructional sequence? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ If the answer to question 4 is "Yes", then complete sections V and VI of this document. | | |
| ▶ If the answer to question 4 is "No": STOP
This individual would be classified as an employee. Contact Human Resources to begin the hire process. Completion of this Request is not necessary. | | |

>>> Section IV is continued on next page <<<

IV CLASSIFICATION GUIDELINES, continued

B. RESEARCHER

► **Select the Relationship 1 or 2 based on which description best describes the work being performed**

- Relationship 1: The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee determines how the work will be performed.
- **If Relationship 1 best describes the situation: STOP**
This individual would be classified as an employee. Contact Human Resources to begin the hire process. Completion of this Request is not necessary.
- Relationship 2: The individual will serve in an advisory or consulting capacity with a University professor or employee. The individual will be working with the University professor in a collaborative type arrangement.
- **If Relationship 2 best describes the situation, please complete Sections V & VI of this document.**

C. SERVICES NOT COVERED UNDER SECTION A OR B

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1) Will the University set the number of hours and/or days of the week that the individual is required to work as opposed to allowing the individual to set his/her own work schedule? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Does or could the individual provide the same or similar services to other entities or to the general public as part of his/her trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| ► If the answer to question IV-C-2 is "Yes", skip the next question (IV-C-3) & complete sections V and VI of this Request. | | |
| ► If the answer to question IV-C-2 is "No", go on to the next question (IV-C-3). | | |
| 3) Will the University provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? | <input type="checkbox"/> | <input type="checkbox"/> |
| ► If the answer to questions IV-C-3 is "Yes": STOP
This individual would be classified as an employee. Contact Human Resources to begin the hire process. Completion of this Request is not necessary. | | |
| ► If the answer to question IV-C-3 is "No", please complete sections V and VI of this Request. | | |

V SUPPLEMENTAL & CONTRACT INFORMATION

- | | Yes | No |
|---|--------------------------|--------------------------|
| A. Will the individual devote full-time to work for the University? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Has the individual invested in facilities or equipment needed to perform this work? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Will the University provide tools to complete the work other than specialized equipment? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Is the individual required to provide the services personally? | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Will the University hire any assistants needed by the individual to perform these services? | <input type="checkbox"/> | <input type="checkbox"/> |
| F. List any training or meetings the individual is required to attend: _____ | | |
| G. At what location(s) will the individual perform the services? _____ | | |
| H. Performance period: _____ Commencement Date: _____ Completion Date: _____ | | |
| I. Contract price: _____ | | |
| Services \$ _____ Type of pay: <input type="radio"/> Commission <input type="radio"/> Lump Sum <input type="radio"/> Salary <input type="radio"/> Hourly Wage | | |
| Travel \$ _____ | | |
| Other \$ _____ Describe Other: _____ | | |
| Total \$ _____ | | |
| J. To be billed as (e.g. in full upon completion, 50% after first report, 50% after final report): _____ | | |
| K. Invoices to be submitted for payment to: _____ Roña, MO 65409- _____ | | |
| L. Complete ATTACHMENT A. Please be thorough and complete. The information provided will become part of the contract. | | |
| M. Obtain the signatures required in Section VI of this document. | | |
| N. Submit the completed and signed documents to Business Services. | | |

VI SIGNATURES AND CERTIFICATIONS

Signature: _____
(Individual requesting services) Date _____

Approved by: _____
Department Head Date _____

VP/VG Approval: _____
Vice Provost / Vice Chancellor Date _____

Reviewed/Approved for Contract: _____
Date _____

PERSONAL SERVICE CONTRACT INFORMATION
ATTACHMENT A - Description of work to be performed

Attachment to Personal Services Contract for: _____
name of contractor/consultant

Contractor/Consultant's Social Security or Individual Taxpayer ID Number: _____

Reports to be submitted? Yes No If yes, due date(s) _____

► Provide a detailed description of the work to be performed including due dates and other expectations.
Attach additional pages if necessary.

The American Competitiveness and Workforce Improvement Act of 1998 (ACWIA)

This act, passed by Congress in October 1998, opened the possibility of honorarium payments to persons other than B-1 business visitors. With the increased opportunity, however, came increased scrutiny related to income received by foreign visitors to university campuses.

ACWIA requires that persons receiving honorarium or reimbursement of business expenses be either authorized for employment or in B-1, B-2, VWB, VWT, or a Canadian who crossed the U.S. border without receiving documentation from the immigration service.

The international visitor must certify that they meet the ACWIA provisions of:

- Participating in bona fide academic activities at the University
- Participating in activities that will not be more than 9 days in duration
 - The visitor may be on campus longer, but the activities for which honorarium or reimbursement of expenses are being paid must meet the provision that their academic activities may not last more than 9 days. (i.e. visitor is in town for three weeks but is giving two lectures for which the honorarium will be provided)
 - The ≤ 9 day limitation does not apply to persons in B-1, VWB, or CWB status when their only payment is a reimbursement of travel expenses.

Immigration Status	Description	Honoraria	Reimburse Expenses
B-1	Visitor for Business	If ≤ 9 days	No limit
B-2	Visitor for Tourism	If ≤ 9 days	If ≤ 9 days
VWB	Visa Waiver Business	If ≤ 9 days	No limit
VWT	Visa Waiver Tourism	If ≤ 9 days	If ≤ 9 days
CWB	Canadian Walkover for Business	If ≤ 9 days	No limit
CWT	Canadian Walkover for Tourism	If ≤ 9 days	If ≤ 9 days

Regulatory Citation

Any alien admitted under section 1101 (a)(15)(B) of this title may accept an honorarium payment and associated incidental expenses for a usual academic activity or activities (lasting not longer than 9 days at any single institution), as defined by the Attorney General in consultation with the Secretary of Education, if such payment is offered by an institution or organization described in subsection (p)(1) of this section and is made for services conducted for the benefit of that institution or entity and if the alien has not accepted such payment or expenses from more than 5 institutions or organizations in the previous 6-month period.

- **IRC Title 8, Chapter 12, Subchapter II, Part II v1182.**

UM Payroll Earnings Types for Nonresident Aliens

Note: This is not a complete listing of all earnings types used in the Payroll System. The earnings types listed below are specifically used to make payments to nonresident aliens using the Hand Drawn Check System available when the UM-140 is submitted.

Earnings types used to make payments for self-employment compensation

AIC	Alien Independent Contractor	30% tax without treaty
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Earnings types used to make payments for scholarships / fellowships

ASC	Alien Scholarship	14% tax (F,J without treaty)
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Earnings types used to make payments for prizes / awards

AOI	Alien Other Income	30% tax without treaty
-----	--------------------	------------------------

Earnings types used to make payments for tax treaty-exempt wages

Nonstudents paid monthly (Income Code M18)

AME	Alien Monthly Eighteen	0% with treaty
-----	------------------------	----------------

Nonstudents paid biweekly (Income Code B18)

APE	Alien Bi-weekly Eighteen	0% with treaty
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Students paid monthly and biweekly with tax treaties were kept at MON and BIW, respectively, so no changes to paygroups will be necessary for students with tax treaty exemptions.

Visa Type / Immigration Status Chart with Work and Income Eligibility Information¹⁹

Visa / Immigration Status Type	Description	Work Authorized	Income Possible?
B-1	Visitor for Business	No	Travel expenses and/or honorarium allowed if ACWIA rules met
B-2	Visitor for Tourism	No	Travel expenses and/or honorarium allowed if ACWIA rules met
F-1	Student	On-Campus	20 hrs/wk when school in session, full-time during vacations. Check with NRA Tax Specialist if special circumstances.
F-2	Dependent/spouse of F-1	No	No
H-1B	Professional Worker	Yes	Only for sponsoring employer
H-4	Dependent/spouse of H-1B	No	No
J-1 Scholar	Exchange Visitor	Yes	Only on-campus
J-1 Student	Exchange Visitor	On-Campus	20 hrs/wk when school in session, full-time during vacations. Check with NRA Tax Specialist if special circumstances.
J-1 Physician	Exchange Visitor	Yes	Only as assigned
J-1 Summer Work/Travel	Exchange Visitor	Yes	No restrictions
J-2	Dependent/spouse of J-1	By DHS only	No restrictions with DHS authorization
K-1	Fiancée	By DHS only	No restrictions with DHS authorization
O-1	Extraordinary Ability	Yes	Only for sponsoring employer
O-3	Dependent of Extraordinary Ability Worker	No	No
P-1	Athletes and Entertainment Groups	Yes	Only for sponsoring employer
P-2	Exchange Program Performing Artists	Yes	Only for sponsoring employer
P-3	Culturally-Unique Entertainers	Yes	Only for sponsoring employer
Q-1	International Cultural Exchange	Yes	Only for sponsoring employer (EPCOT)
R-1	Religious Worker	Yes	Only for sponsoring employer
R-2	Dependent/spouse of R-1	No	No
TN	Trade NAFTA Workers (Canada and Mexico only)	Yes	Only for sponsoring employer
TD	Dependent/spouse of TN	No	No
WB	Business Visitor who entered under the Visa Waiver Program	No	Travel expenses and/or honorarium allowed if ACWIA rules met
WT	Tourist Visitor who entered under the Visa Waiver Program	No	Travel expenses and/or honorarium allowed if ACWIA rules met
CWB	Canadian Walkover for Business (no visa, sometimes no documentation)	No	Travel expenses and/or honorarium allowed if ACWIA rules met
CWT	Canadian Walkover for Tourism (no visa, sometimes	No	Travel expenses and/or honorarium allowed if ACWIA rules met

¹⁹ All applicants for employment are eligible for reimbursement of expenses, regardless of immigration status.

	no documentation)		
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University of Missouri Student Employee FICA Checklist

Fall Semester Winter Semester Summer Term

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data >UM Specific tab
See the field for FICA exp. date.

1. Is there a date populated in the field for FICA exp. date?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	If the response is "NO", go to question 2.
If the response is "YES", is this date still in the future?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	If the response is "NO", go to question 2.
If the response is "YES", the employee is exempt from FICA as a qualifying nonresident alien. <i>Stop here. Complete Box 10, sign and date the form below.</i>			

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data > Job Information
See the field for Regular/Temporary.

2. Is the employee in a benefits eligible position (Regular at the University of Missouri?)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
If the response is "NO", go to question 3.		
If the response is "YES", the employee is subject to FICA. <i>Stop here. Complete Box 10, sign and date the form below.</i>		

3. Is the employee enrolled at least half-time in a course of study at the University of Missouri?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
If the response is "YES", go to question 4.		
If the response is "NO", the employee is subject to FICA. (see EXCEPTION). <i>Stop here. Complete Box 10, sign and date the form below.</i>		
EXCEPTION: Is the student in the last semester of a course of study requiring at least two semesters to complete and is enrolled in the number of credit hours needed to complete the requirements for obtaining a degree or certificate offered by the University of Missouri?		
	<input type="checkbox"/> YES	<input type="checkbox"/> NO
If the response is "YES", go to question 4.		
If the response is "NO", the employee is subject to FICA. <i>Stop here. Complete Box 10, sign and date the form below.</i>		

4. Is the employee regularly attending classes at the University of Missouri?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
If the response is "YES", go to question 5.		
If the response is "NO", the employee is subject to FICA. <i>Stop here. Complete Box 10, sign and date the form below.</i>		

5. Does the employee regularly work 40 or more hours per week for all jobs at the University of Missouri?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
If the response is "NO", go to question 6.		
If the response is "YES", the employee is subject to FICA. <i>Stop here. Complete Box 10, sign and date the form below.</i>		

6. Is the educational aspect of the employee's relationship with the University of Missouri predominant over the service aspect?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
If the response is "YES", go to question 7.		
If the response is "NO", the employee is subject to FICA. <i>Stop here. Complete Box 10, sign and date the form below.</i>		

7. Is the employee required to be licensed in the field in which s/he performs services for the University of Missouri?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
If the response is "NO", the employee is exempt from FICA. <i>Stop here. Complete Box 10, sign and date the form below.</i>		
If the response to this question is "YES", continue to question 8.		

8. How would you characterize the work performed by the employee? (indicate only one choice):		
<input type="checkbox"/> Professional, (performing work: (1) requiring knowledge of an advanced type in a field of science or learning, (2) requiring the consistent exercise of discretion and judgment, and (3) that is predominantly intellectual and varied in character		
<input type="checkbox"/> Research	<input type="checkbox"/> Teaching	<input type="checkbox"/> Technical
<input type="checkbox"/> Clerical	<input type="checkbox"/> Manual	
Continue to question 9.		

9. If you checked Professional in question 8, then the employee is subject to FICA. If you checked any other box in question 8, then the employee is exempt from FICA. <i>Complete box 10, then sign and date the form below.</i>		
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10. After considering the facts and circumstances of this employee's relationship with the University of Missouri this employee (indicate only one choice):		
<input type="checkbox"/> Is exempt from FICA	<input type="checkbox"/> Is subject to FICA (i.e. employee does not qualify for exemption.)	

Empid	Employee Signature	Employee Printed Name	Date	Departmental Signature	Date
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State of Missouri
County of Boone

On this ___ day of _____ in the year 2007,
I certify that the attached copy and the duplicate
retained by me as a notarial record is a true,
exact, complete, and unaltered photocopy of the
passport biographical page of the passport of
_____. The original and unaltered
photocopy was presented to me by the
document's custodian, _____. To
the best of my knowledge, the photocopied
document is neither a public record nor a
publicly recordable document, certified copies
of which are available from an official source
other than a Notary.

Signature of Notary Public

*Photo copy of
biographical passport
page from
pass*

Written request by “document owner” for Notary Public to provide copy certification.

I, _____, do hereby request a Notary copy certification of the biographical page of the passport of _____ for purposes of making an application to the Internal Revenue Service for an Individual Taxpayer Identification Number (ITIN).

To the best of my knowledge, preparation of a copy, or certification of a copy of this document does not violate any state or federal law.

Signature of person making request

Date of Request

List of Tax Treaty Countries with Income Limit Information²⁰

Country Name	Student Income		Teacher/ Researcher	Independent Contractor
	Wages	Scholarship		
Australia	None	None	None	Unlimited
Austria	None	None	None	Unlimited
Bangladesh	\$8,000	Unlimited ²¹	Unlimited	Unlimited
Barbados	Same as USA ²²	same as USA ¹²	None	Unlimited
Belgium	\$9,000	None	Unlimited	None
Canada ²³	<\$10,000	None	<\$10,000	<\$10,000
China, People's Republic of	\$5,000	Unlimited	Unlimited	Unlimited
CIS (USSR/NIS) ²⁴	None	<\$10,000 ²⁵	Unlimited	Unlimited
Cyprus	\$2,000	Unlimited	None	Unlimited
Czech Republic	\$5,000	Unlimited	Unlimited	Unlimited
Denmark	None	None	None	Unlimited
Egypt	\$3,000	Unlimited	Unlimited	Unlimited
Estonia	\$5,000	Unlimited	None	Unlimited
Finland	None	None	None	Unlimited
France	\$5,000	Unlimited	Unlimited	Unlimited
Germany	\$9,000 ²⁶	Unlimited	Unlimited	Unlimited
Greece	None	None	Unlimited	Unlimited
Hungary	Same as USA ¹²	Same as USA ¹²	Unlimited	Unlimited
Iceland	\$2,000	Unlimited	Unlimited	Unlimited
India	Standard deduction	None	Unlimited ²⁷	Unlimited
Indonesia	\$2,000	Unlimited	Unlimited	Unlimited
Ireland	None	None	None	Unlimited
Israel	\$3,000	Unlimited	Unlimited ²⁸	Unlimited
Italy	None	None	Unlimited	Unlimited
Jamaica	same as USA ¹²	Same as USA ¹²	Unlimited	Unlimited
Japan	None	None	Unlimited	None
Kazakhstan	None	Unlimited	None	Unlimited
Korea, Republic of South	\$2,000	Unlimited	unlimited ¹⁵	Unlimited
Latvia	\$5,000	Unlimited	None	Unlimited
Lithuania	\$5,000	Unlimited	None	Unlimited
Luxembourg	none	Unlimited	Unlimited	Unlimited
Mexico	None	None	None	Unlimited
Morocco	\$2,000	Unlimited	None	Unlimited
Netherlands	\$2,000	Unlimited	Unlimited ¹⁷	Unlimited
New Zealand	None	None	None	Unlimited
Norway	\$2,000	Unlimited	Unlimited	Unlimited
Pakistan	\$5,000	Unlimited	Unlimited	Unlimited
Philippines	\$3,000	Unlimited	Unlimited	Unlimited
Poland	\$2,000	Unlimited	Unlimited	Unlimited
Portugal	\$5,000	Unlimited	Unlimited	Unlimited
Romania	\$2,000	Unlimited	Unlimited	Unlimited
Russia	None	Unlimited	None	Unlimited
Slovak Republic	\$5,000	Unlimited	Unlimited	Unlimited
Slovenia	\$5,000	Unlimited	Unlimited	Unlimited
South Africa	None	None	None	Unlimited
Spain	\$5,000-standard deduction	Unlimited	None	Unlimited
Sri Lanka	None	None	None	Unlimited
Sweden	None	None	None	Unlimited
Switzerland	None	None	None	Unlimited
Thailand	\$3,000	Unlimited	Unlimited	Unlimited
Trinidad and Tobago	\$2,000	Unlimited	Unlimited	Unlimited
Tunisia	\$4,000	Unlimited	None	Unlimited
Turkey	None	None	None	Unlimited
Ukraine	None	unlimited	None	Unlimited
United Kingdom	None	None	Unlimited ¹⁷	Unlimited
Venezuela	\$5,000	Unlimited	Unlimited	unlimited

²⁰ Listing of a country does not assure there will be a treaty exemption for the current or proposed activity or that the NRA visitor will fulfill the required terms of eligibility for benefits. These will be determined during the tax assessment process.

²¹ IRS Publication 901 documents limiting this exemption only for "trainees" and not for students

²² Allows residents of the treaty country to choose to be treated as a resident for tax purposes from the date of their arrival in the USA.

²³ Treaty available for any immigration status as long as payee is tax resident of Canada and income is <\$10,000.

²⁴ Former U.S.S.R. treaty applies to Armenia, Azerbaijan, Belarus, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

²⁵ Combines qualified (§117) and non-qualified scholarship income, then limits total benefits to \$9,999.99

²⁶ Germany student wage income treaty article limits stay to four years from date of arrival. Overstay eliminates benefits retroactively

²⁷ Requires stay in U.S. to be < 2 years or treaty benefits are lost retroactively to day of arrival.

²⁸ Prevents treaty benefits if anticipated stay at time of U.S. arrival is more than 2 years, but does not eliminate benefits if teacher/researcher extends beyond an original period of < 2 years.