

University of Michigan Payroll Office
PAYMENT OF FELLOWSHIP/SCHOLARSHIP TO
NONRESIDENT ALIEN STUDENT
PAYROLL DOCUMENTATION

○ **ALIEN CERTIFICATE**

Complete this form for all non U.S. citizens that will receive a payment from the University. If student is here on a J-1 visa they must attach a copy of their DS-2019 to the Alien Certificate.

○ **SOCIAL SECURITY APPLICATION**

If student is here on a J-1 visa or they are here on an F-1 visa and are also receiving payment for employment they must have a social security number. **If the student is eligible for a social security number, please do not submit any forms to the Payroll office until a social security number is received.**

○ **INDIVIDUAL TAX IDENTIFICATION NUMBER**

If a student is here on an F-1 visa and will only be receiving payments from the University for scholarship or fellowship income they are not eligible for a social security number. The student must apply for an individual tax identification number (ITIN). If the student is from a tax treaty country they can apply for an ITIN through the payroll office, if the student is not from a tax treaty country they will apply for an ITIN when they file their federal income tax return, Form 1040NR. The form to apply for an ITIN is a W-7.

○ **TAX TREATY FORM (FORM W-8BEN)**

If the student is from a tax treaty country the Form W-8BEN must be completed.

If a nonresident alien student is **not** from a tax treaty country they will complete an Alien Certificate (DS-2019 attached if they are here on a J-1 visa).

If a nonresident alien student **is** from a tax treaty country they will complete an Alien Certificate (DS-2019 attached if they are here on a J-1 visa) and Form W-8BEN. If an ITIN is needed they must also make an appointment with the payroll office to complete the application.