PART 1

Tax Information for Non Resident Aliens
Who Are We?

- John C. Kotwicki, CPA, Director - Tax and Asset Management, (202) 687-5449
kotwickj@georgetown.edu

- Laura D. Benner, CPA, Manager - Tax and Asset Management, (202) 687-1158
ldb42@georgetown.edu
  Contact for Federal Tax, State & Local Tax issues and Property Tax questions.

- Lawrence H. Smith, Senior Tax Accountant, (202) 687-5448
smithl@georgetown.edu
  Contact for Non-US Citizen Tax issues, Independent Contractor Review and Sales
  Tax questions.

- Please take note that Payroll Tax and 1099-Misc reporting are not handled by the Tax
  Department.
- For questions or errors concerning W2 Tax and Wage Statement Forms, please
  contact the Payroll Department via email at richardc@georgetown.edu
- For questions or errors concerning 1099-Misc Forms, please contact the Purchasing
  Department via email at gla2@georgetown.edu.
Our office location

2121 Wisconsin Avenue, NW
4th Floor
Washington, DC 20007

Our mailing address is:

Georgetown University
Tax Department
37th & O Streets, NW, Box 571173
Washington, DC 20057-1173
Fax:(202)687-2080
When to contact the Tax Department?

- When you accept employment at Georgetown University
- When you receive Scholarship Assistance (Scholarship, Fellowship or Grant) from Georgetown University
- Honorariums & Expense Reimbursements
Accepting Employment

- In order to work in the United States, you must have a social security number. If you do not have a social security number, you will need to apply for one from the Social Security Office. In most cases, you will have to wait ten days before applying with the social security office. Their office is located at 2100 M Street NW. Please make sure that you contact the Office of International Programs for a letter of employment before you visit their office.

- Once you have your number or have applied for a number, you must make an appointment with the tax department.
Accepting Employment cont’d

- The tax department has additional paperwork that must be completed prior to the start of work. A list of the forms can be found on the tax department website. These forms must be completed online and printed for signature before beginning work.
- [http://financialaffairs.georgetown.edu/tax/nonuscit.html](http://financialaffairs.georgetown.edu/tax/nonuscit.html)
- These forms will determine how you will be treated for tax purposes here in the United States.
- Non Resident Aliens will be taxed in one of three ways:
  - Exempt by a Treaty – No taxes withheld (Except if you live in Maryland for state taxes only)
  - Non Resident Alien – Taxed at the rate of Single and 1 exemption and have an additional tax calculation.
  - Resident Alien – Based on the length of time you have been in the United States on your visa(s). You are treated the same as a United States Citizen for tax purposes.
Accepting Employment cont’d

- The Tax Department will make the determination of how you are to be taxed while here at Georgetown based on the information you provided on the forms and documentation.

- At the end of the tax year, you will receive a tax form W-2 and/or 1042-S reporting the amount of your compensation and any taxes that were withheld. You will use this form to file your tax return (if required) for that year. The W-2 is mailed from the payroll office around January 31st and the 1042-S forms are mailed from the Tax Office by March 15th of the following year.
What is Scholarship Assistance?

Scholarship assistance that you receive beyond tuition, required fees, books, supplies and equipment required for your course instruction is "non-qualified" and subject to tax.

If a non-resident alien receives scholarship assistance (scholarship, fellowship, grant) from a U.S. source, it may be excluded from income if the following two statements are true:

A) You are a candidate for a degree at an eligible educational institution, and

B) You use the scholarship, fellowship or grant to pay "qualified education expenses".
What are qualified education expenses?

- Tuition and fees required to enroll at or attend an eligible educational institution, and

- Course related expenses such as fees, books, supplies and equipment that are required for the courses at the educational institution. These items must be required of all the students in the course of instruction.
“Non-qualified” Expenses

- Room and Board
- Travel
- Equipment not required by the course

Non-qualified amounts are subject to 14 percent withholding tax. If additional documentation is provided, the tax rate can be reduced to zero if covered by a treaty.
Treaty Benefits?

Those individuals who are from one of the treaty countries listed on the next slide, may be able to receive a reduced rate of withholding based on the treaty between the U.S. and that country. Proper paperwork and documentation must be received by the time the payment is made.
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