PART 2

Tax Information for Non Resident Aliens
Additional Documentation

In order to determine the amount of tax (if any) that applies to your non-qualified scholarship assistance, additional documentation is needed.

- **Form W-9**: For tax purposes, complete this form if you are a U.S. citizen or permanent resident alien.
- **Form W-8BEN**: Complete this form if you are a non-U.S. person (not a U.S. citizen or permanent resident of the U.S.) Complete Part 1 of this form. If you are a resident from a treaty country (listed on the previous slide), then you will need to complete Part II.
  - In order to claim a reduced rate of withholding under an income tax treaty, you must also include your U.S. Individual Identification Number (ITIN) on Line 6.
- **Statement of Explanation for U.S. Address**: Please enter your name, length of time you have been in the U.S. and the reason you have a U.S. address.

In addition, we will also need a copy of your passport picture page.
How are non-resident aliens taxed on the "non-qualified" portion of their scholarship assistance?

- Each semester the University calculates the amount of scholarship assistance received by each non-U.S. person. We then compare that amount to the amount charged for tuition, required fees (Yates, health insurance, lab fees), and estimated book expenses based on your graduate or undergraduate program. If your scholarship assistance exceeds your qualified aid, you have "non-qualified" aid. This is the amount that may be subject to taxation.

- If we do not have the proper documentation (listed on the previous slide) on file at the Georgetown University Tax Office, we will send you the forms to complete. If we receive the forms back in the Tax Office within the time frame allowed (seven business days), you will be taxed at 14 percent or zero percent if covered by a treaty.

- Taxable amounts will be posted on your student account and you are then responsible for the payment of this charge.
Tax Reporting Form

- At the end of the tax year, you will receive a tax form 1042-S reporting the amount of your taxable non-qualified scholarship assistance and the amount withheld. You will use this form to file your tax return (if required) for that year. The 1042-S forms are mailed from the Tax Office by March 15th of the following year.
Honorariums & Expense Reimbursements

- Honorarium payments are gratuities (tokens of appreciation) for an academic activity such as a speech/lecture, conference participant, etc. Payment is usually a one-time event that may last for a day or several days.

- An Honorarium is not a payment for work.

- Honorariums paid to a non-US citizen are reportable and may be subject to withholding tax at the rate of 30% if not covered by a tax treaty.

- The forms required for a honorarium are listed below:
  - Alien information request form
  - W-8BEN
  - Copy of the passport (picture page)
  - Copy of the I-94 card or the stamp in the passport for that visit
  - Honorarium eligibility form
  - Letter of invitation
  - Individual must be in the correct immigration status to receive the honorarium. Check with the tax office prior to inviting the individual.
Honorariums & Expense Reimbursements cont’d

- Payment of the honorarium is made by completing the Non US Citizen Expense Voucher and attaching the forms and documents. It is then sent to the tax office for processing.

- Expense reimbursements fall under the Universities accountable plan and must be receipted.

- Expenses are paid on a regular university expense voucher and sent to the accounts payable office for processing. It does not go on the same form as the honorarium.
Tax Accounting

Non US Citizen Information

- Flowchart for Payments to Non US Citizens
- Process for Paying Individuals Without a Social Security Number
- List of Forms Needed for Payments to Non US Citizens
  - Alien Information Request Form.
    (Complete form, print, and bring to meeting with Tax Department representative)
  - Form W-4. Federal Withholding Form.
    (Complete form, print, and bring to meeting with Tax Department representative)
  - Form 8233. Exemption from Withholding Form.
    (Complete form, print, and bring to meeting with Tax Department representative)
  - Form W-7. Application Form for IRS ITIN Number.
    (Complete if you do NOT have a Social Security Number or have NOT applied for one)
  - Form W-8BEN. Certificate of Foreign Service Form.
    (Complete Part I ONLY. Print and bring to meeting with Tax Department Representative.)
  - Honorarium Eligibility Form
    (If applicable for type of payment.)
  - Non Resident Alien Expense Authorization Form.
    (To be completed by department administrator ONLY)
- List of documents required to be photo copied and reviewed by the Tax Department:
  - Entry Visa.
  - Passport. (Need copy of picture page.)
  - I-94 Card for Current Visit. (Passport stamp of visit may be used for substitute.)
  - I-20 or DS-2019 Form. (Required for F or J Visa status.)
  - Letter Stating Purpose of Payments. (If applicable, present Offer/Award letter from Georgetown University.)
  - If applicable, present receipts of any expenses that Georgetown University is paying.

Please call Lawrence Smith with any questions or concerns regarding the tax status of Non US Citizens. Lawrence can be

http://financialaffairs.georgetown.edu/tax/nonuscit.html
reached at 202-687-5448.

For Tax Reference Web Sites visit:
  o http://www.visataxes.com/spt.php
Georgetown University: Alien Information Request Form

The Internal Revenue Service requires that all withholding agents withhold taxes at the appropriate percentage of gross compensation. If you are not a United States citizen, it is necessary to determine your residency status for tax purposes. The following questions will help determine whether you are a Resident Alien or a Non-Resident Alien. This status is for tax purposes only and is not to be associated with visa classification or immigrant status. This information is strictly confidential and for tax withholding purposes only.

Provide all information requested.
All applicable questions must be answered. A copy of your I-94 card (Arrival & Departure record), VISA, Passport and I-20 or IAP66 form must be submitted with this form. This form must be returned to the Tax Department for processing.

<table>
<thead>
<tr>
<th>Last or Family Name:</th>
<th>First:</th>
<th>Middle:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security or ITIN Number:</td>
<td>Country of Citizenship:</td>
<td>Passport Number:</td>
</tr>
<tr>
<td>VISA Number:</td>
<td>Country that issued Passport:</td>
<td>Passport Expiration Date:</td>
</tr>
</tbody>
</table>

Local US Address: ____________________________

Foreign Residence Address: ____________________________

<table>
<thead>
<tr>
<th>Street:</th>
<th>Zip Code:</th>
<th>Country:</th>
<th>Foreign Zip Code:</th>
</tr>
</thead>
<tbody>
<tr>
<td>City:</td>
<td>State:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Immigration Status:
- [ ] U.S. immigrant / Permanent Resident
- [ ] F-1 Student
- [ ] J-1 Exchange Visitor
- [ ] H-1B Temporary Employee
- [ ] F-2 Spouse
- [ ] J-2 Spouse or Child
- [ ] Other

If Immigration Status is J-1, What is the Sub-type? Check Only:
- [ ] 01 Student
- [ ] 02 Teacher
- [ ] 03 Professor
- [ ] 04 Research Scholar
- [ ] 05 Short Term Scholar
- [ ] 06 Alien Physician
- [ ] 07 Trainee
- [ ] Other

What is the date of your original Entry Into the United States? Month Day Year
What is your entry date for your Current Immigration Status? Month Day Year

Country of Tax Residence if different from Foreign Residence Address: ____________________________

For Consultants / Self Employed Individuals:
- [ ] Do you have an office (Fixed Base) in the United States? Yes No
- [ ] How many days will you be performing services in United States? Days

Please list any VISA Immigration activity in the last Three Calendar Years:

<table>
<thead>
<tr>
<th>Date of Entry</th>
<th>Date of Exit</th>
<th>VISA Immigration Status</th>
<th>Primary Activity</th>
<th>Did you take a Treaty Benefit?</th>
</tr>
</thead>
<tbody>
<tr>
<td>/ / /</td>
<td>/ / /</td>
<td></td>
<td></td>
<td>Yes No</td>
</tr>
<tr>
<td>/ / /</td>
<td>/ / /</td>
<td></td>
<td></td>
<td>Yes No</td>
</tr>
<tr>
<td>/ / /</td>
<td>/ / /</td>
<td></td>
<td></td>
<td>Yes No</td>
</tr>
</tbody>
</table>

Substantial Presence Test
Generally, students will be considered nonimmigrant nonresidents for Five years. An individual will not be exempt if he/she was exempt as a J category nonimmigrant Teacher or Trainee for two years during the last 6 calendar years. (Do not count any days you were present in the U.S. as an F or J category nonimmigrant).

Number of Days of actual physical presence in the U.S. in the Current Calendar Year: 0.333
Number of Days of actual physical presence in the U.S. Last Year: 0.166
Total Number of Days Present in the U.S.:

Substantial Presence Test
If the total days are less than 183 days, you are a Non-Resident Alien for Tax Purposes. If the total is equal to or greater than 183 days, you are a Resident Alien for Tax purposes.

I certify that all the information on this form is true to the best of my knowledge. I understand that if my status changes from that which I have indicated on this form, I must submit a new form to the Tax Department.

Signature: ____________________________ Date: / / 

[Signature]
[Date]
Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Section references are to the Internal Revenue Code. See separate instructions.

Give this form to the withholding agent or payer. Do not send to the IRS.

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 section(s) 1152(b), 501(c), 892, 895, or 1443(b) (see instructions)
- A person acting as an intermediary

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.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner
2 Country of incorporation or organization

3 Type of beneficial owner:
- Individual
- Corporation
- Disregarded entity
- Partnership
- Simple trust
- Grantor trust
- Complex trust
- Estate
- Government
- International organization
- Central bank of issue
- 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 in-care-of address.

5 Mailing address (if different from above)

6 U.S. taxpayer identification number, if required (see instructions)
- SSN or ITIN
- EIN

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

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, within the meaning of the income tax treaty between the United States and that 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 (or items) 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 not 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 within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, $500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article , of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income): .
   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 to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (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, and
4 For broker transactions or barter exchanges, the beneficial owner is a exempt foreign person as defined in the instructions.

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.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

For Paperwork Reduction Act Notice, see separate instructions.

Form W-8BEN (Rev. 2-2006) Printed on Recycled Paper
### Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

**Who Should Use This Form?**

<table>
<thead>
<tr>
<th>IF you are a nonresident alien individual who is receiving . . .</th>
<th>THEN, if you are the beneficial owner of that income, 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 (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.</td>
</tr>
</tbody>
</table>
| Compensation for dependent personal services performed in the United States | A tax treaty withholding exemption for part or all of that compensation.  
**Note:** Do not use Form 8233 to claim the daily personal exemption amount. |
| Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent | A tax treaty withholding exemption for part or all of both types of income. |

**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 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)</td>
</tr>
<tr>
<td>Receiving noncompensatory scholarship or fellowship income and you 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>
<tr>
<td>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</td>
<td>Form W-8BEN</td>
</tr>
</tbody>
</table>

This exemption is applicable for compensation for calendar year 2011, or other tax year beginning . . . and ending . . . .

### Part I Identification of Beneficial Owner (See instructions.)

1. **Name of individual who is the beneficial owner**
2. **U.S. taxpayer identifying number**
3. **Foreign tax identifying number, if any (optional)**

4. **Permanent residence address** (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

5. **Address in the United States** (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

- **City or town, state, and ZIP code**
- **Country (do not abbreviate)**

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

6. **U.S. visa type**
7a. **Country issuing passport**
7b. **Passport number**

8. **Date of entry into the United States**
9a. **Current nonimmigrant status**
9b. **Date your current nonimmigrant status expires**

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 Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62292K  Form 8233 (Rev. 3-2009)
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
   b Total compensation you expect to be paid for these services in this calendar or tax year $

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 $
   c Country of permanent residence

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 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

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.

Sign Here

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

Part IV Withholding Agent Acceptance and Certification

Name
The President & Directors of Georgetown College for Georgetown University
Employer identification number 53-0196603
Address (number and street) (Include apt. or suite no. or P.O. box, if applicable)
37th & O Streets NW, Box 571173
City, state, and ZIP code Washington, DC 20057
Telephone number 2026875448

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent Date
# Honorarium Eligibility Form

Georgetown University

Foreign Visitor Honorarium Eligibility Form

<table>
<thead>
<tr>
<th>Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Address:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Telephone:</th>
<th>Fax:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email:</td>
<td></td>
</tr>
</tbody>
</table>

| U.S. Social Security or ITIN, If Any: |

| Purpose of Visit to Georgetown: |

| Dates of Activities: ___ to ___ |

<table>
<thead>
<tr>
<th>GU Host Department:</th>
</tr>
</thead>
</table>

| GU Contact Person: |

| Have you received any Honorarium payments from U.S. sources in the last six months? | Yes: ___ No: ___ |

If Yes, please list dates and Institutions of service.

<table>
<thead>
<tr>
<th>List of U.S. Institutions that have paid you an honorarium in the last six months:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1)  Date:</td>
</tr>
<tr>
<td>2)  Date:</td>
</tr>
<tr>
<td>3)  Date:</td>
</tr>
<tr>
<td>4)  Date:</td>
</tr>
<tr>
<td>5)  Date:</td>
</tr>
</tbody>
</table>

Under penalties of perjury, I certify that the information on this form is true to the best of my knowledge.

**Signature:**

| Date: |

Attach a copy of the letter of Invitation to this form

(Rev. 01-03)

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Foreign person's United States source income subject to withholding, Form 1042-S, is prepared by the Tax Department to record the gross income paid and the taxes withheld from a foreign person's income earned in the U.S. The Form 1042-S is to the Non-Resident Alien what the W-2 is to wages earners albeit broader in scope. The Form 1042-S is used to report payments to Non-Resident Alien independent contractor compensation payments, fellowship and scholarships to Non-Resident Aliens [whether taxable or nontaxable] and wages to Non-Resident Aliens claiming tax treaty benefits, i.e. lower U.S. federal income tax withholding.
Form W-4 (2011)

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 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds $950 and includes more than $300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

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(s) 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 Allowances Worksheet below. See Pub. 919, 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 jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the 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 Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed $130,000 (Single) or $180,000 (Married).
A Letter stating the purpose of the payment along with all of the required non-US forms must be attached and submitted to the Tax Department. Reimbursement of travel expenses for non-US individuals (non-GU employees) must go on the travel expense authorization form with receipts and must be submitted to the Tax Department.