

**University of Michigan Payroll Office
NONRESIDENT ALIEN EMPLOYEE
PAYROLL DOCUMENTATION**

ALIEN INFORMATION REQUEST FORM

Complete this form for all nonresident alien students – teacher/researchers or independent contractors

TAX TREATY FORMS (IRS FORM 8233 & TAX TREATY ATTACHMENT)

If eligible for tax treaty benefits, these forms must be completed. Both the Form 8233 and TaxTreaty Attachments are on the Payroll Services web site at www.payroll.umich.edu under Payroll Forms

FORM W-8BEN

Complete this form for students receiving scholarship/fellowship from a country with a tax treaty.

FORM W-4/MI W-4

Complete this form for all student nonresident aliens and those teacher/researchers not covered by a tax treaty. This form does not need to be completed for Independent Contractors

SOCIAL SECURITY APPLICATION

All employees must have social security numbers. **Please do not submit forms until social security issues the employee a number.** For students that are not employed, or independent contractors see W-7 below

W-7

To use a tax treaty, the individual must have a Social Security number or an ITIN (Individual Taxpayer Identification Number). If you have an independent contractor or student on fellowship who is not eligible for a Social Security number, you need to fill out a W-7.

- ✓ Make an appointment with the Payroll Tax Supervisor
- ✓ Need to have W7 filled out
- ✓ Person needs to appear with Passport and Visa