



UNIVERSITY OF ILLINOIS

AT URBANA-CHAMPAIGN



2015 BUSINESS LEADERSHIP CONFERENCE

Payments to Foreign Nationals

March 9, 2015

A Shared Vision

Workshop Presenters

Kelly Sellers

University Payroll and Benefits

Assistant Payroll Manager

Kami Van Bellehem

University Payroll and Benefits

Payroll Specialist

Contact by email: *FNInquiry@uillinois.edu*

Please...

- Turn off cell phones
- Avoid side conversations
- Sign the attendance roster
- Please hold questions until designated slides
- Complete the evaluation at the end of the workshop

Workshop Objectives

- Determining Eligibility
- Submitting Payment Requests
- Taxation of Payments

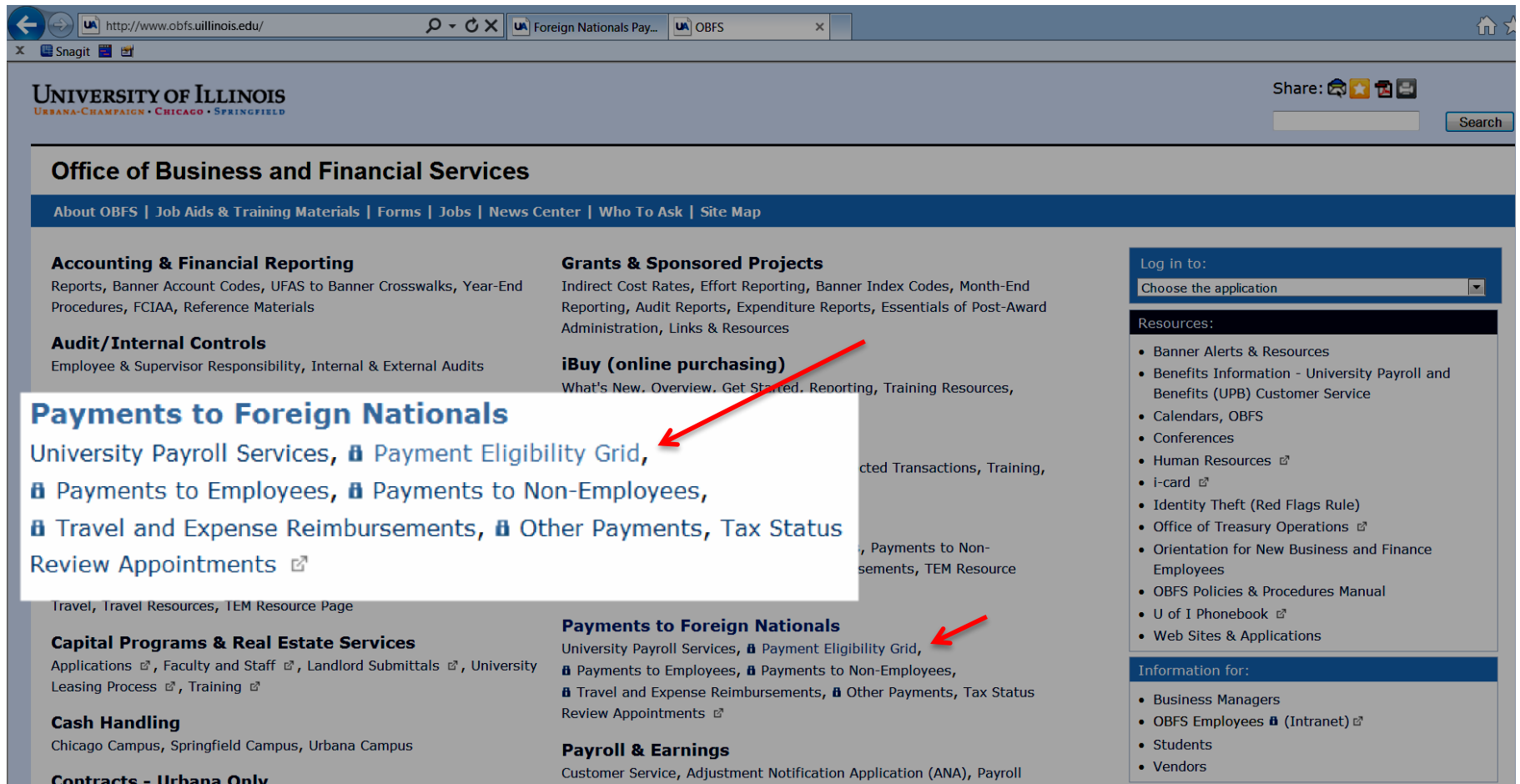
Payment Eligibility







Two factors:

1. Entry status
2. Type of payment



Finding the Payment Eligibility Grid



The screenshot shows the University of Illinois Office of Business and Financial Services (OBFS) website. The browser address bar shows <http://www.obfs.uillinois.edu/>. The page has a navigation bar with links: About OBFS | Job Aids & Training Materials | Forms | Jobs | News Center | Who To Ask | Site Map. The main content area is divided into several sections: Accounting & Financial Reporting, Audit/Internal Controls, Grants & Sponsored Projects, iBuy (online purchasing), Payments to Foreign Nationals, Capital Programs & Real Estate Services, Cash Handling, and Contracts - Urbana Only. A search overlay box is positioned over the 'Payments to Foreign Nationals' section, containing the text: 'University Payroll Services,  Payment Eligibility Grid,  Payments to Employees,  Payments to Non-Employees,  Travel and Expense Reimbursements,  Other Payments, Tax Status Review Appointments '. A red arrow points from the 'Payment Eligibility Grid' text in the overlay to the 'Payments to Foreign Nationals' section header on the page. Another red arrow points from the 'Payment Eligibility Grid' text in the overlay to the 'Payment Eligibility Grid' link in the 'Payments to Foreign Nationals' section. The right sidebar contains a 'Log in to:' section with a dropdown menu, a 'Resources:' section with a list of links, and an 'Information for:' section with a list of links.

Office of Business and Financial Services







About OBFS | Job Aids & Training Materials | Forms | Jobs | News Center | Who To Ask | Site Map

Accounting & Financial Reporting
Reports, Banner Account Codes, UFAS to Banner Crosswalks, Year-End Procedures, FCIAA, Reference Materials






Audit/Internal Controls
Employee & Supervisor Responsibility, Internal & External Audits

Grants & Sponsored Projects
Indirect Cost Rates, Effort Reporting, Banner Index Codes, Month-End Reporting, Audit Reports, Expenditure Reports, Essentials of Post-Award Administration, Links & Resources

iBuy (online purchasing)
What's New. Overview. Get Started. Reporting, Training Resources,







Payments to Foreign Nationals
University Payroll Services,  Payment Eligibility Grid,  Payments to Employees,  Payments to Non-Employees,  Travel and Expense Reimbursements,  Other Payments, Tax Status Review Appointments 

Travel, Travel Resources, TEM Resource Page


Capital Programs & Real Estate Services
Applications , Faculty and Staff , Landlord Submittals , University Leasing Process , Training 

Cash Handling
Chicago Campus, Springfield Campus, Urbana Campus





Contracts - Urbana Only

Payments to Foreign Nationals
University Payroll Services,  Payment Eligibility Grid,  Payments to Employees,  Payments to Non-Employees,  Travel and Expense Reimbursements,  Other Payments, Tax Status Review Appointments 



Payroll & Earnings
Customer Service, Adjustment Notification Application (ANA), Payroll

Log in to:
Choose the application 

Resources:

- Banner Alerts & Resources
- Benefits Information - University Payroll and Benefits (UPB) Customer Service
- Calendars, OBFS
- Conferences
- Human Resources 
- i-card 
- Identity Theft (Red Flags Rule)
- Office of Treasury Operations 
- Orientation for New Business and Finance Employees
- OBFS Policies & Procedures Manual
- U of I Phonebook 
- Web Sites & Applications

Information for:

- Business Managers
- OBFS Employees  (Intranet) 
- Students
- Vendors

Foreign Nationals Payment Eligibility Grid

<u>Immigration Status</u>	<u>Honorarium - Human Subject</u>	<u>Employment</u>	<u>Reimburse</u>	<u>Per Diem</u>	<u>Royalty - Prize - Award ⁸</u>
A-1, A-2, A-3 primary	No	No	No	No	<u>Yes</u>
A-1, A-2, dependent (EAD required)	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u> ⁵	<u>Yes</u>
B-1, B-2 for activity no longer than 9 days and no more than 5 payments within 6 months	<u>Yes</u>	No	<u>Yes</u>	<u>Yes</u> ⁶	<u>Yes</u>
B-1 for activity longer than 9 days	No	No	<u>Yes</u>	<u>Yes</u> ⁶	<u>Yes</u>
B-2 for activity longer than 9 days	No	No	No	No	<u>Yes</u>
F-1, UI-sponsored, without CPT or OPT	<u>Yes</u> ¹	<u>Yes</u> ^{1 5}	<u>Yes</u> ¹	<u>Yes</u> ¹	<u>Yes</u> ¹
F-1, UI-sponsored, with CPT or OPT	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u> ⁵	<u>Yes</u>
F-1, not UI-sponsored, without CPT or OPT	No	No	<u>Yes</u> ²	<u>Yes</u> ²	<u>Yes</u>
F-1, not UI-sponsored, with CPT or OPT	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u> ⁵	<u>Yes</u>
F-2	No	No	No	No	<u>Yes</u>
G-1, G-2, G-3, G-4, G-5 primary	No	No	<u>Yes</u>	No	<u>Yes</u>
G-1, G-2, G-3, G-4 dependent (EAD required)	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u> ⁵	<u>Yes</u>
H-1, UI-sponsored	No	<u>Yes</u> ^{3 4}	<u>Yes</u> ³	<u>Yes</u> ^{3 6}	<u>Yes</u>
H-1, not UI-sponsored, for expenses related to "permissible activities" only	No	No	<u>Yes</u>	<u>Yes</u> ⁶	<u>Yes</u>
H-4	No	No	No	No	<u>Yes</u>
J-1, UI-sponsored	<u>Yes</u> ³	<u>Yes</u> ^{3 7}	<u>Yes</u> ³	<u>Yes</u> ^{3 5}	<u>Yes</u> ³
J-1, not UI-sponsored, with authorization from sponsor (as noted in letter from the sponsor or on the DS2019 form)	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u> ⁵	<u>Yes</u>
J-1, not UI-sponsored without authorization from sponsor	No	No	No	No	<u>Yes</u>

Types of Payments

Type of Payment	Submission
Employment/Recurring Fellowships	HRFE/Payroll
Independent Contractor - Including Honoraria	FN Payment e-Form
Royalty	FN Payment e-Form
Awards/Prizes/Human Subject Payments	FN Payment e-Form
Other Income	FN Payment e-Form
Qualified Scholarships/Fellowships (non-recurring)	SAR (UIC)/DAWS (UIUC)
Non Qualified Scholarships/Fellowships (non-recurring)	SAR
Travel Reimbursements under Accountable Plan	TEM system

Submitting Payment Requests

Abbreviation	Full Name
FN Payment e-Form	Foreign National Payment e-Form (FNPeF)
SAR	Student Account Payment Request Form
DAWS	Departmental Award Web System (UIUC only)
TEM	Travel & Expense Management system

Employment/ Recurring Fellowship Payments

- HR Front End (HRFE)
- Payroll System
- Tax Status Review Appointment

Taxpayer Identification Numbers

Type of Number	
Social Security Number (SSN)	<ul style="list-style-type: none">▪ Issued by Social Security Administration▪ Required for employment
Individual Taxpayer Identification Number (ITIN)	<ul style="list-style-type: none">▪ Issued by Internal Revenue Service▪ SSN ineligible▪ Application Form W-7
Temporary Control Number (TCN)	<ul style="list-style-type: none">▪ Issued by University of Illinois▪ Required for employment setup in system

Temporary Control Numbers

Employee Type	Method of TCN Issue
Student	<ul style="list-style-type: none">▪ On the Notice of Acceptance (NOA)▪ Request from the iCard ID office
Non-Student	UIC – Office of International Services (OIS) UIUC – University Payroll & Benefits (UPB) UIS – Office of International Services (OIS)

Tax Status Review Appointment

FN: SSN / ITIN Application



FN: TCN Received



Unit: HRFE / Banner verified



Bring SSN or
receipt!

FN: Schedule Appointment with UPB

Tax Status Review Appointment

[Return to Registration Page](#)

[CHICAGO: Foreign National
Tax Status Review
Appointments New
Employees](#)

[CHICAGO: Foreign National
Tax Status Review
Appointments Renewal
Employees](#)

[URBANA: Foreign National
Tax Status Review
Appointments New
Employees](#)

[URBANA: Foreign National
Tax Status Review
Appointments Renewal
Employees](#)

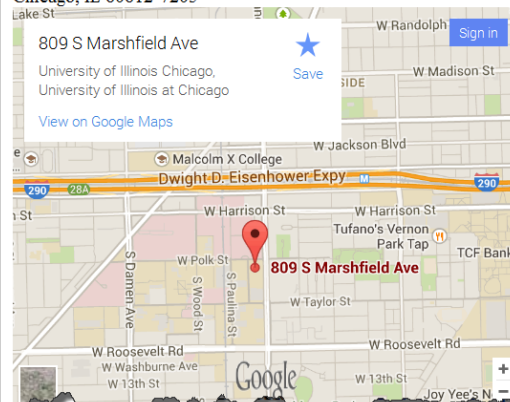
To provide a more efficient processing of tax forms and tax treaty benefit analysis, the office of University Payroll will be offering mass appointment sessions for employees on the Chicago campus. These appointment sessions are scheduled for 90 minutes and will begin at the start time listed.

All Foreign National employees are REQUIRED to bring to the appointment a Completed [Foreign National Tax Information Form](#), as well as, ORIGINALS and one set of COPIES of ALL the following documentation:

- Passport identification page
- Passport renewal page
- All U.S. entry visas
- All U.S. entry stamps
- Offer Letter
- I-94 card (front and back)
- Form I-20 for F-1 visa holders (page 1 and 3)
- Employment Authorization Document (EAD) for Optional Practical Training
- Form DS-2019 for J-1 visa holders
- Form I-797 for H1B visa holders (original not required)
- Any documentation for change of status
- Social Security Number (SSN)* card, Individual Taxpayer Identification Number (ITIN), or Receipt of Application

LOCATION FOR TAX STATUS REVIEW SESSION ONLY:

Marshfield Avenue Building
809 S. Marshfield Avenue
Room 723
Chicago, IL 60612-7205

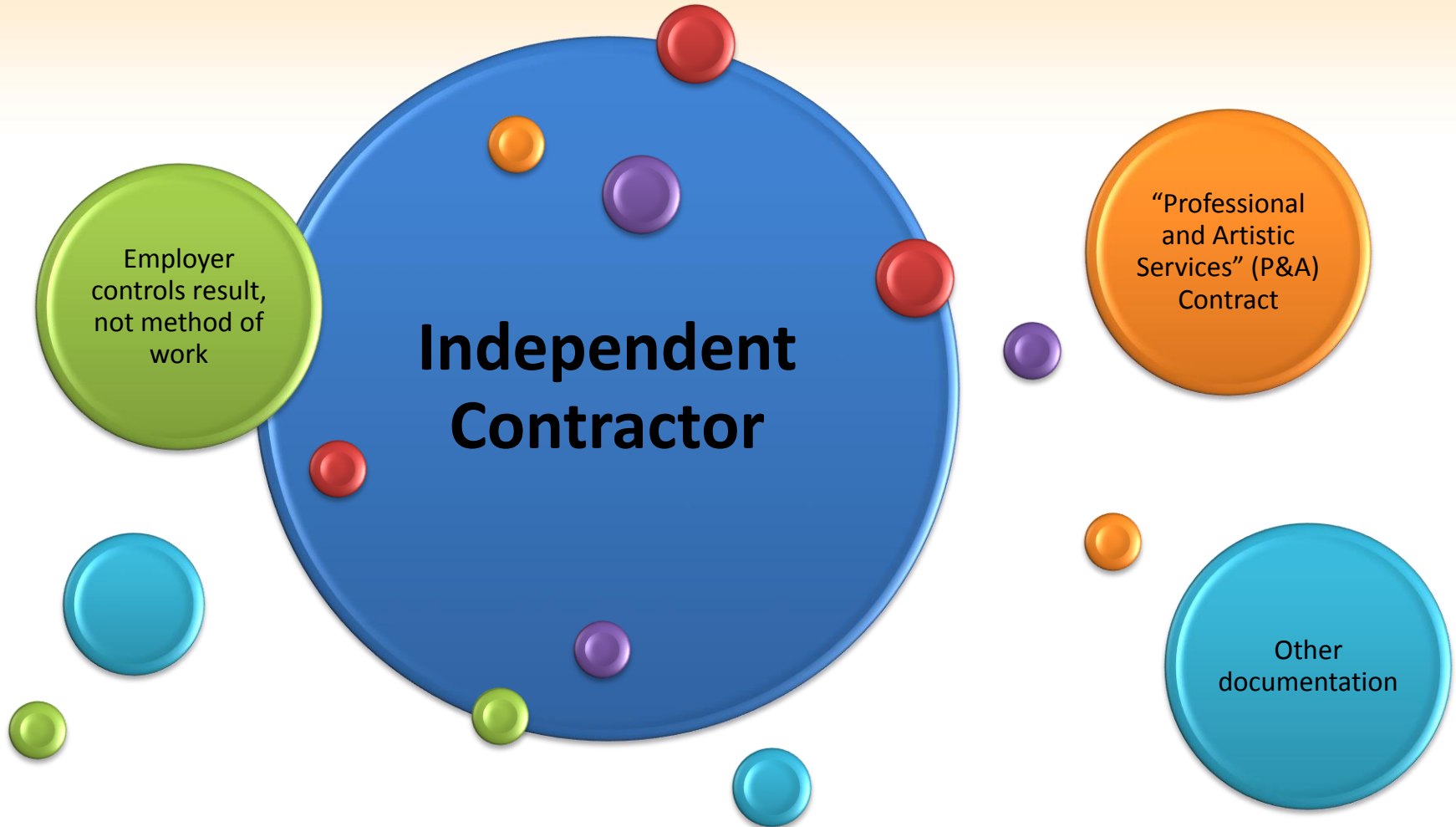


Questions?

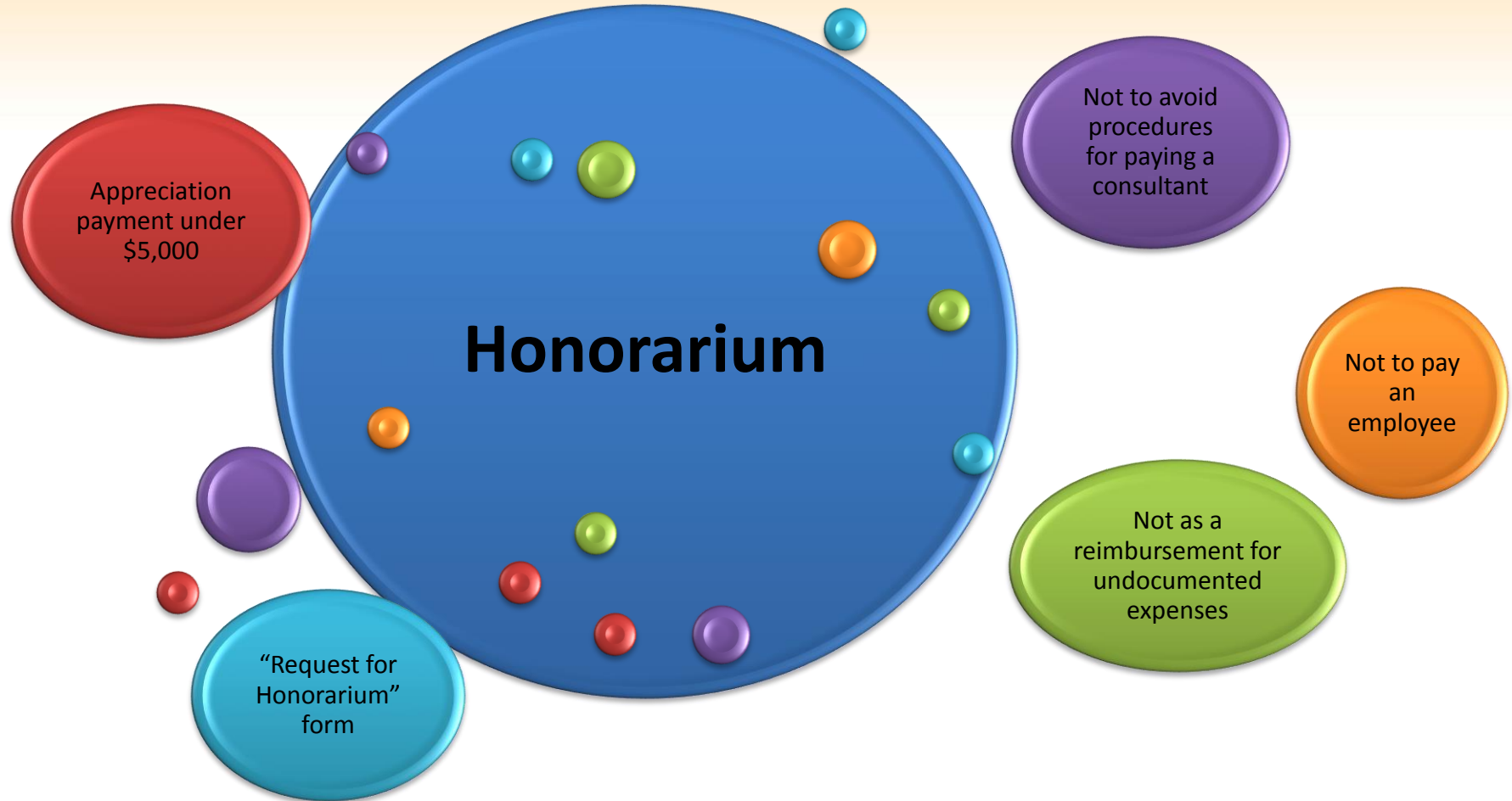
FN Payment e-Form Payments

Type of Payment	Submission
Employment/Recurring Fellowships	HRFE/Payroll
Independent Contractor - Including Honoraria	FN Payment e-Form
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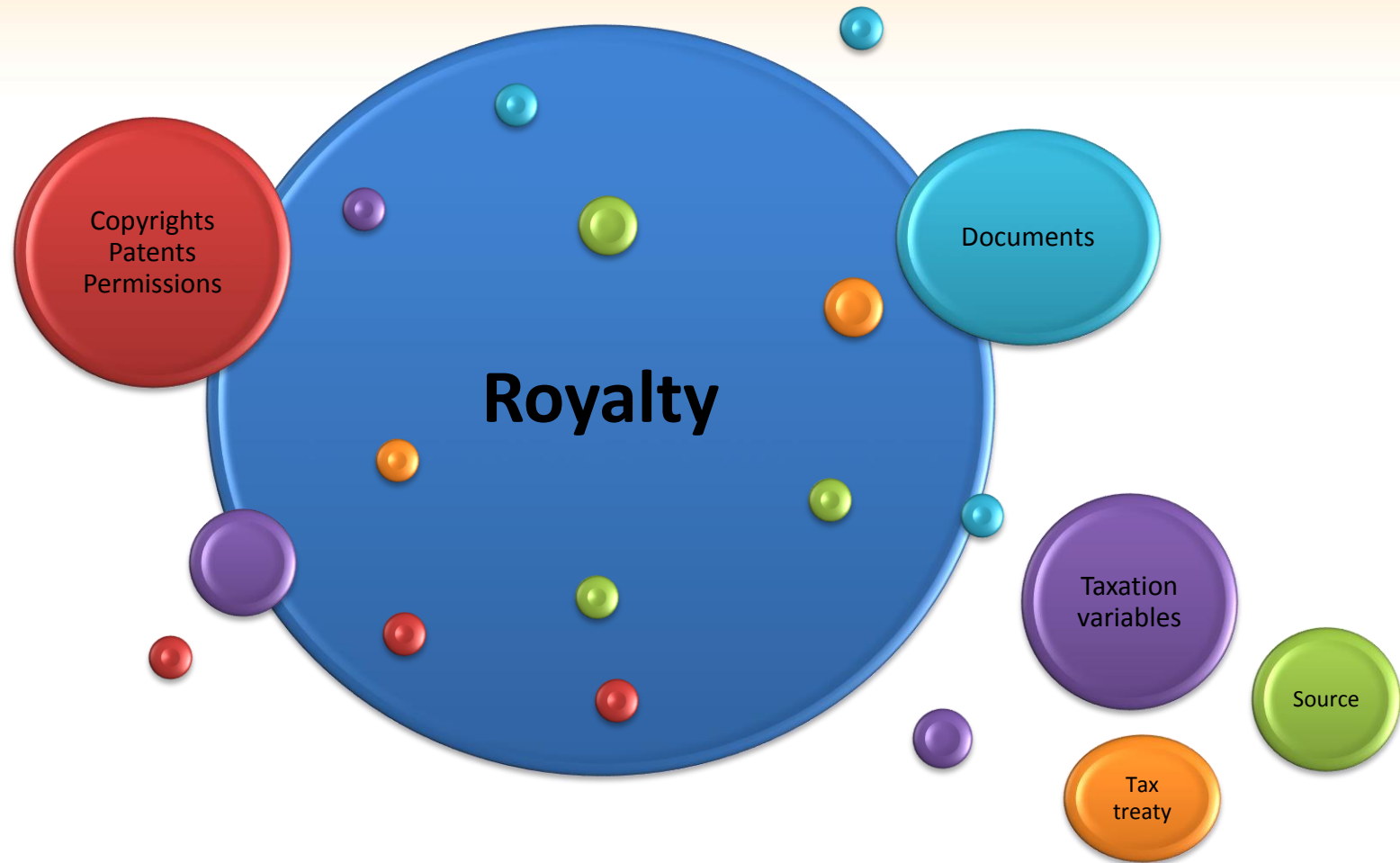
FNPeF Payments



FNPeF Payments



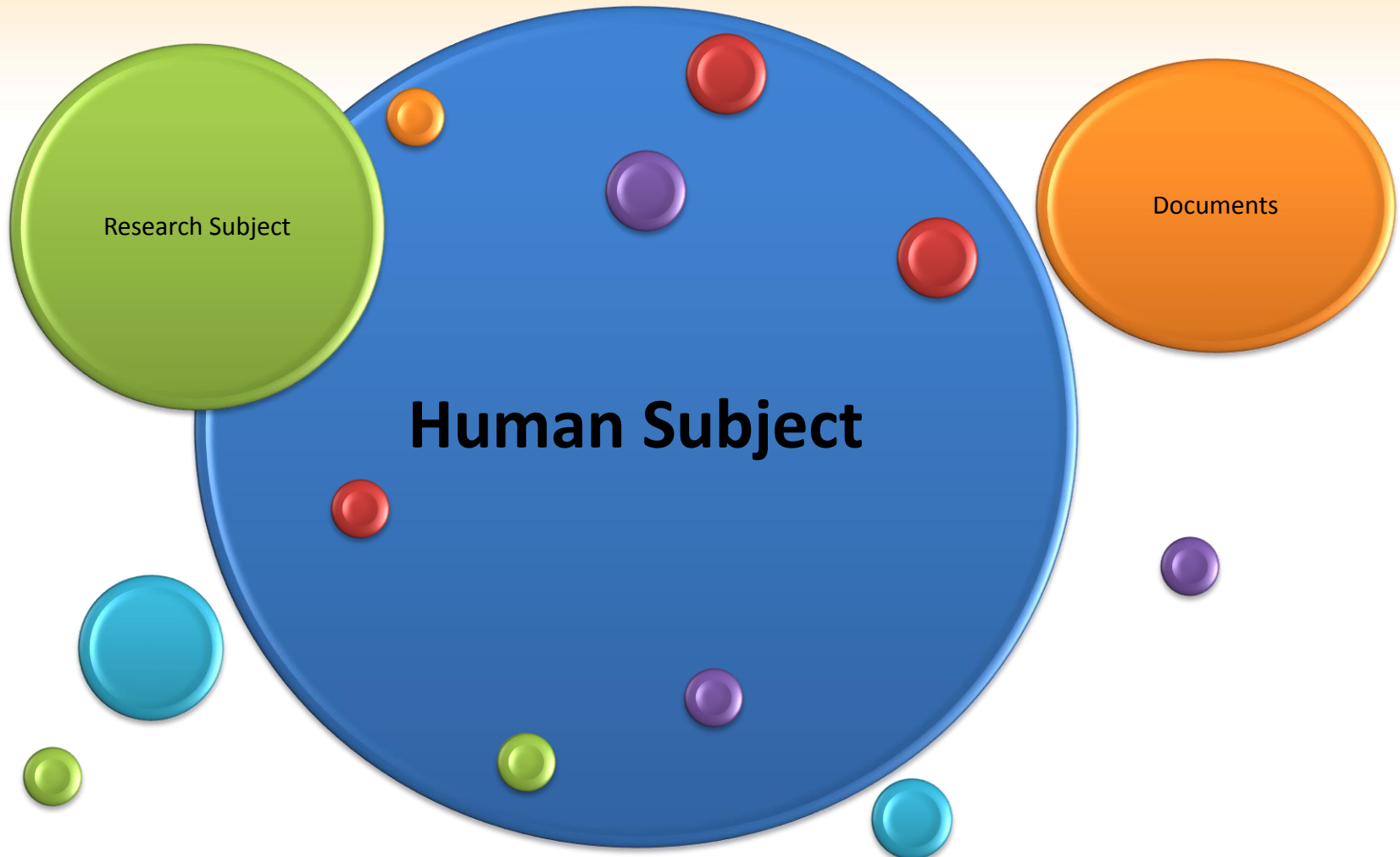
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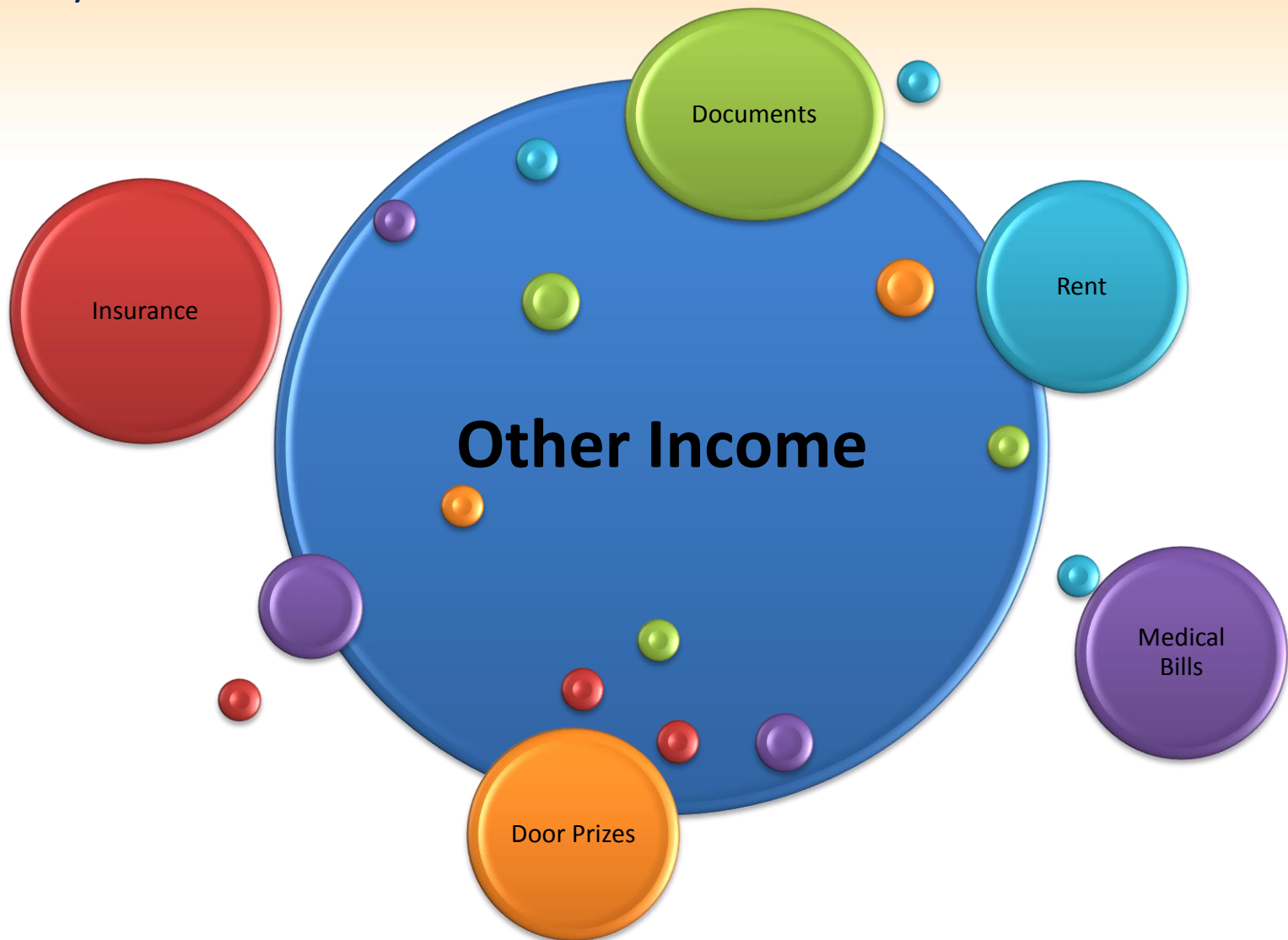
FNPeF Payments



FNPeF Payments



FNPeF Payments



FNPeF

http://www.obfs.uillinois.edu/ Foreign Nationals Pay... OBFS

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Office of Business and Financial Services

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iBuy (online purchasing)

What's New. Overview. Get Started. Reporting, Training Resources,

Payments to Foreign Nationals

University Payroll Services, [Payment Eligibility Grid](#),
[Payments to Employees](#), [Payments to Non-Employees](#),
[Travel and Expense Reimbursements](#), [Other Payments](#), [Tax Status](#)
[Review Appointments](#)

Travel, Travel Resources, TEM Resource Page

Capital Programs & Real Estate Services

Applications [Faculty and Staff](#), [Landlord Submittals](#), [University Leasing Process](#), [Training](#)

Cash Handling

Chicago Campus, Springfield Campus, Urbana Campus

Contracts - Urbana Only

Payments to Foreign Nationals

University Payroll Services, [Payment Eligibility Grid](#),
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[Review Appointments](#)

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- Identity Theft (Red Flags Rule)
- Office of Treasury Operations [i-card](#)
- Orientation for New Business and Finance Employees
- OBFS Policies & Procedures Manual
- U of I Phonebook [i-card](#)
- Web Sites & Applications

Information for:

- Business Managers
- OBFS Employees [i-card](#) (Intranet) [i-card](#)
- Students
- Vendors

Submit FNPeF

- Complete form
- Submit with proper documentation
- Fax documentation to 217-239-6909

Foreign-National-Payment-eForm.pdf - Adobe Reader

File Edit View Window Help

1 / 1 121%

Tools Sign Comment Extended

Please fill out the following form. You can save data typed into this form. Highlight Existing Fields

UNIVERSITY OF ILLINOIS
URBANA-CHAMPAIGN • CHICAGO • SPRINGFIELD

Foreign National Payment

UIN/Vendor ID:

Payee Name: Campus:

Address: Department Name:

Department Contact:

Special Handling: Phone Number:

Payroll Use Only

E-Class

Citizenship Code

Tracking Number

UPAY Use Only

Banner Doc #

Check Print Loc

☐ 1099 ☐ Enclosures

OBFS Approval

Date of Activity	Description	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Enter FOAPALS below: Total: \$0.00

Account Title:

Chart	Fund	Org	Acct	Program	Activity	Location	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Account Title:

Chart	Fund	Org	Acct	Program	Activity	Location	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Adobe ExportPDF
Convert PDF files to Word or Excel online.

Select PDF File:
Foreign-National-Payment-eFor...
1 file / 179 KB

Convert To:
Microsoft Word (*.docx)

Recognize Text in English(U.S.)
[Change](#)

Convert

Create PDF
Send Files
Store Files

Chart	Fund	Org	Acct	Program	Activity	Location	Amount

Account Title:

Chart	Fund	Org	Acct	Program	Activity	Location	Amount

To submit this form:

- For all payment types you **MUST** fax copies of the following to 217-239-6909 and include the tracking number(see Step #3 to obtain tracking number:
 - Passport photo ID page and pages with US entry stamps.
 - US entry visa (if applicable), which includes a photo, passport/visa number, issue and expiration dates.
 - I-94 card - both sides.
- Select the reason for the payment below (see additional required forms below the payment type).
- Send the form by clicking on the e-mail button. The form will insert a number in the Tracking Number field in the upper right of the form. The form remains open so that you can copy the tracking number for Step #1, then you may close the form.

☐ **Honararium**
Requires:
Honorary Agreement
Foreign National Tax Info Form

☐ **Service Agreement**
Requires:
P&A Contract
Foreign National Tax Info Form

☐ **Prize**
Requires:
W-8BEN
Foreign National Tax Info Form

☐ **Royalty** Select Type
Requires:
W-8BEN
Foreign National Tax Info Form

If other documents are required, check those you have attached:

☐ Copy of SSN Card, ITIN or Certification of Application
 ☐ Form I-20
 ☐ Form DS-2019
 ☐ EAD Card
 ☐ Form I-797
 ☐ Award Letter

☐ Other Please describe:

Please see these [instructions](#) on how to set up your digital Id in order to approve this form.

Department Certification: As an employee of the University requesting payment to the above-referenced individual, I hereby certify on behalf of the department that the above information is true, correct, and complete to the best of my knowledge and belief.

Department Authorized Approval: Date:

Payment of interest may be available if the State fails to comply with the State Prompt Payment Act, (Ill. Rev. Stat. 1991, Ch.127, Par. 132.400).

E-Mail

Revised 8/25/10 OBFS - Payroll Page 1 of 1

Adobe **Convert PDF**

Convert PDF files to Word or Excel online.

Select PDF File:

Foreign-National-Payment-eFor...
1 file / 179 KB

Convert To:

Microsoft Word (*.docx)

Recognize Text in English(U.S.)
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- Create PDF
- Send Files
- Store Files

Questions?

SAR/DAWS Payments

Type of Payment	Submission
Employment/Recurring Fellowships	HRFE/Payroll
Independent Contractor - Including Honoraria	FN Payment e-Form
Royalty	FN Payment e-Form
Awards/Prizes/Human Subject Payments	FN Payment e-Form
Other Income	FN Payment e-Form
Qualified Scholarships/Fellowships (non-recurring)	SAR (UIC)/DAWS (UIUC)
Non Qualified Scholarships/Fellowships (non-recurring)	SAR
Travel Reimbursements under Accountable Plan	TEM system

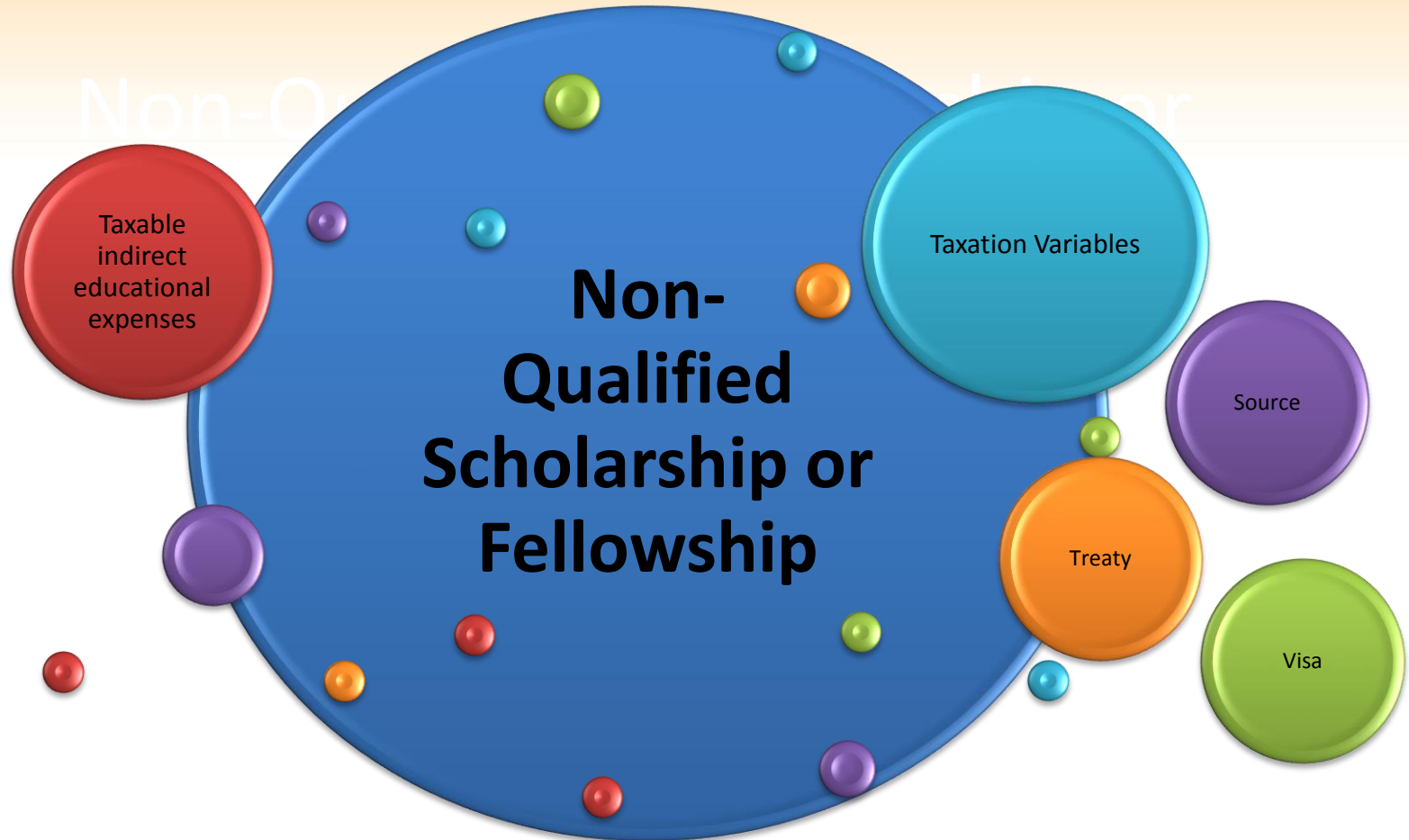
SAR/DAWS Payments



SAR/DAWS Payments



SAR/DAWS Payments



Before Submitting

- Determine correct payment option
Scholarship and Fellowship Payments to Nonresident Alien Students Determination, Checklist and Examples
- Determine source
Foreign Source Income Chart

Submit Student Account Payment Request Form (SAR)

- Complete form
- DAWS for UIUC qualified scholarships
- FN Payment e-Form for non-UI student

[OBFS Home](#) > [Forms](#) > [USFSCO](#) > Student Account Payment

USFSCO/University Payroll

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URBANA-CHAMPAIGN • CHICAGO • SPRINGFIELD

[Logout](#)

Student Account Payment Request

This form must be completed in order for a Department to make a payment on a student's account.

* All payments to non-foreign national Champaign-Urbana students for the current Academic Year, and all Qualified Payments (i.e. tuition and fees only) to foreign national Urbana-Champaign students for the current Academic Year, must be submitted through DAWS at: [DAWS](#) .

If you have any questions while or after completing this form, please email aroperations@uillinois.edu or call (217)244-6022. Please allow at least two weeks for this form to be processed after you submit it.

Note: If you anticipate making department payments from the same C-FOAP to 10 or more students in any given academic year, they must be processed through Financial Aid. Please contact your campus Financial Aid Office to make appropriate arrangements.

Student UIN

UIN:*

* - Required fields



ILLINOIS

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

FINANCIAL AID

Cost

The Process

Types of Aid

Resources

Search

Go

Departmental Award Web System (DAWS)

Information on this page is intended for University of Illinois at Urbana-Champaign faculty, administrators and staff that have responsibility for processing scholarships, grants, prizes and awards.

Beginning August 5, 2013 all scholarships, grants, prizes and awards (excluding non-qualified foreign national payments) must be processed through DAWS. Information entered into DAWS is loaded into BANNER on Tuesday and Thursday evenings and disbursed to the student's University Account through the Banner disbursement process.

The U.S. Department of Education requires that the amount of any scholarship, grant, prize or award be considered as a resource in the student's financial aid package and may impact other aid previously awarded to a student. The processing of scholarships, grants, prizes and awards through DAWS will ensure compliance with these federal financial aid requirements.

All current and new users of DAWS must complete and submit the appropriate security access form. Two types of access are available for DAWS. Users can request access to have the ability to enter awards into the system or approve awards into the system. In order to comply with University policies the person that enters the award is not permitted to approve the award. It is necessary for every unit that processes scholarships, grants, prizes or awards to have at least two DAWS users. One user must have award entry access and the other user must have award approval access. Please access the appropriate link below and submit the completed form to the Office of Student Financial Aid (OSFA) by email to finaidscholarships@illinois.edu or by fax to 217-244-6589.

[DAWS Security Request Form – Award Entry](#)

[DAWS Security Request Form – Award Approval](#)

Grants

Scholarships/Waivers

Loans

Employment

International

Veterans

Tax Credits

Pre-paid Tuition

Special Programs

FAFSA

FEDERAL SCHOOL CODE 001775

CHECK YOUR STATUS

VIEW YOUR FINANCIAL AID

FORMS

ACCESS FINANCIAL AID FORMS

NET PRICE CALCULATOR

ESTIMATE YOUR FINANCIAL AID

STUDENT CONSUMER INFO

RESOURCES AND CAMPUS METRICS

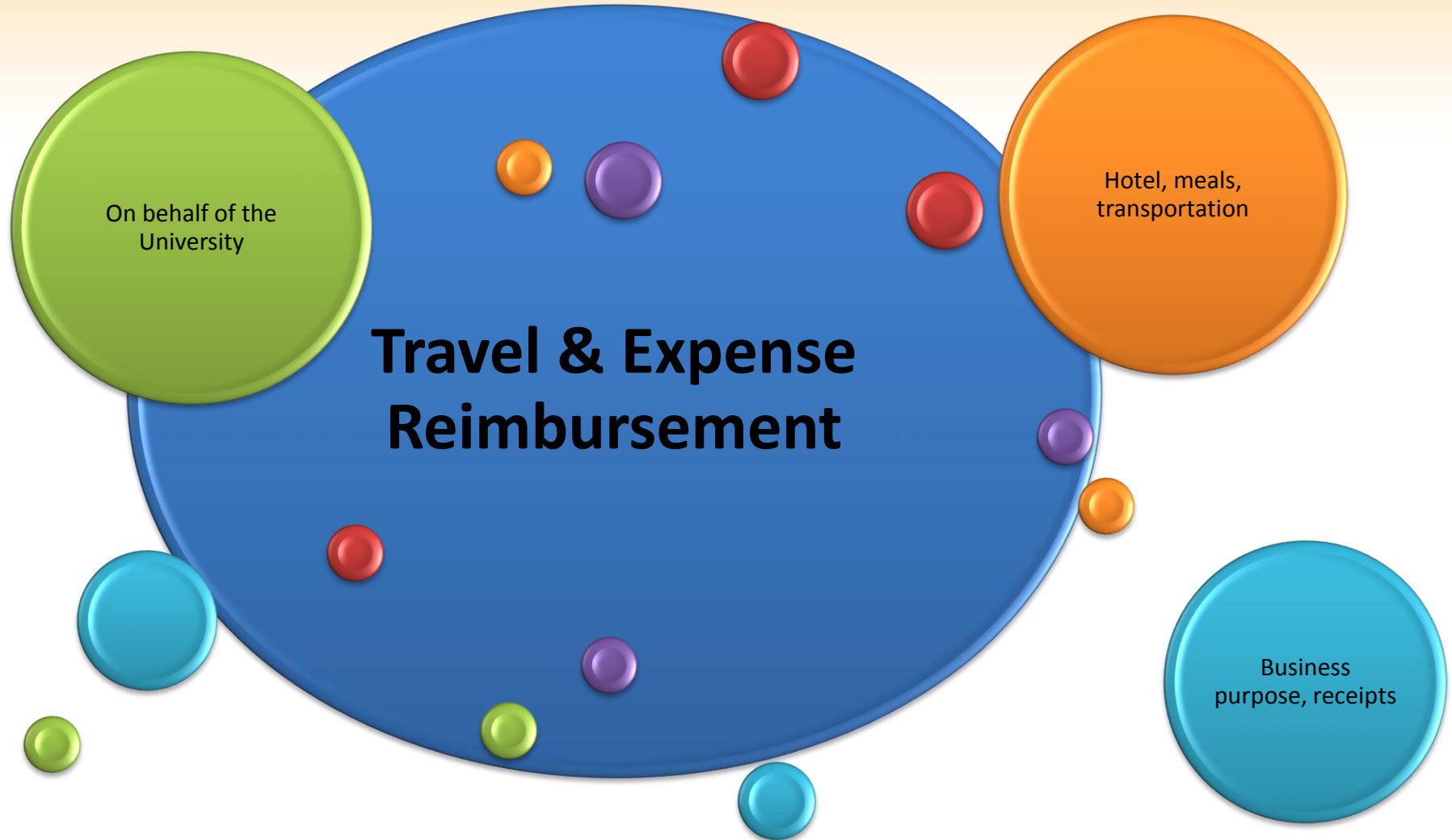
COLLEGE SCORECARD

INFORMATION ON COLLEGE'S AFFORDABILITY AND VALUE

Questions?

Travel Reimbursement Payments

Type of Payment	Submission
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Independent Contractor - Including Honoraria	FN Payment e-Form
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Reports, Banner Account Codes, UFAS to Banner Crosswalks, Year-End Procedures, FCIAA, Reference Materials

Audit/Internal Controls

Employee & Supervisor Responsibility, Internal & External Audits

Budgeting

Budget Development Tips, Adjustment Requests, Budget Memo Log, Chicago Campus, Springfield Campus, Urbana-Champaign Campus

Business Development Services - UIC Only

Contract Types, OBDS Contract Process, HOT Topics, Contract Status, Newsletters

Business Travel

Advances, Contracted Travel Agencies, Reimbursement Rates, Foreign Travel, Travel Resources, TEM Resource Page

Capital Programs & Real Estate Services

Applications [↗](#), Faculty and Staff [↗](#), Landlord Submittals [↗](#), University Leasing Process [↗](#), Training [↗](#)

Card Services

Department Card Managers (DCM), Purchasing Card (P-Card), Travel Card (T-Card)

Cash Handling

Chicago Campus, Springfield Campus, Urbana Campus

Log in to:

Choose the application [▼](#)
 Choose the application
 All Applications
 ANA
 Banner
 DART
 EDDIE
 FABWeb
 HR FrontEnd
 iBuy
 NESSIE
 OBFS Employees Intranet
 P-Card
 PARIS
 PEAR
 Procurement Contracts Search
 T-Card Solution (TCS)
TEM System
 UI Enterprise Applications
 UI eRA Portal
 UIUC CampusShip
 UIC CampusShip
 Unclaimed Bank Wires
 USC Security Application
 View Direct - Enterprise
 View Direct - Standard

[Travel and Expense Reimbursements](#), [Other Payments, Tax Status Review Appointments](#) [↗](#)

Payroll & Earnings

Log in to:

Choose the application [▼](#)
 Choose the application
 All Applications
 ANA
 Banner
 DART
 EDDIE
 FABWeb
 HR FrontEnd
 iBuy
 NESSIE
 OBFS Employees Intranet
 P-Card
 PARIS
 PEAR
 Procurement Contracts Search
 T-Card Solution (TCS)
TEM System
 UI Enterprise Applications
 UI eRA Portal
 UIUC CampusShip
 UIC CampusShip
 Unclaimed Bank Wires
 USC Security Application
 View Direct - Enterprise
 View Direct - Standard

Information for:

- Business Managers
- OBFS Employees [↗](#) (Intranet) [↗](#)
- Students
- Vendors

Current Announcements

- New Card Services Section on the OBFS Website

TEM System User Grid

User	Use	System
Employee	Accountable Plan reimbursement	TEM
Student	Accountable Plan reimbursement	TEM (with Tax Reporting and Withholding Checklist for Foreign National Reimbursements)
	Study-related reimbursement	SAR
Non-Employee	Reimbursement	TEM

TEM Resource Page

www.obfs.uillinois.edu/tem-resources/

- Job Aids
- Recorded Webinars
- Course Registration
- Policy Links
- Announcements

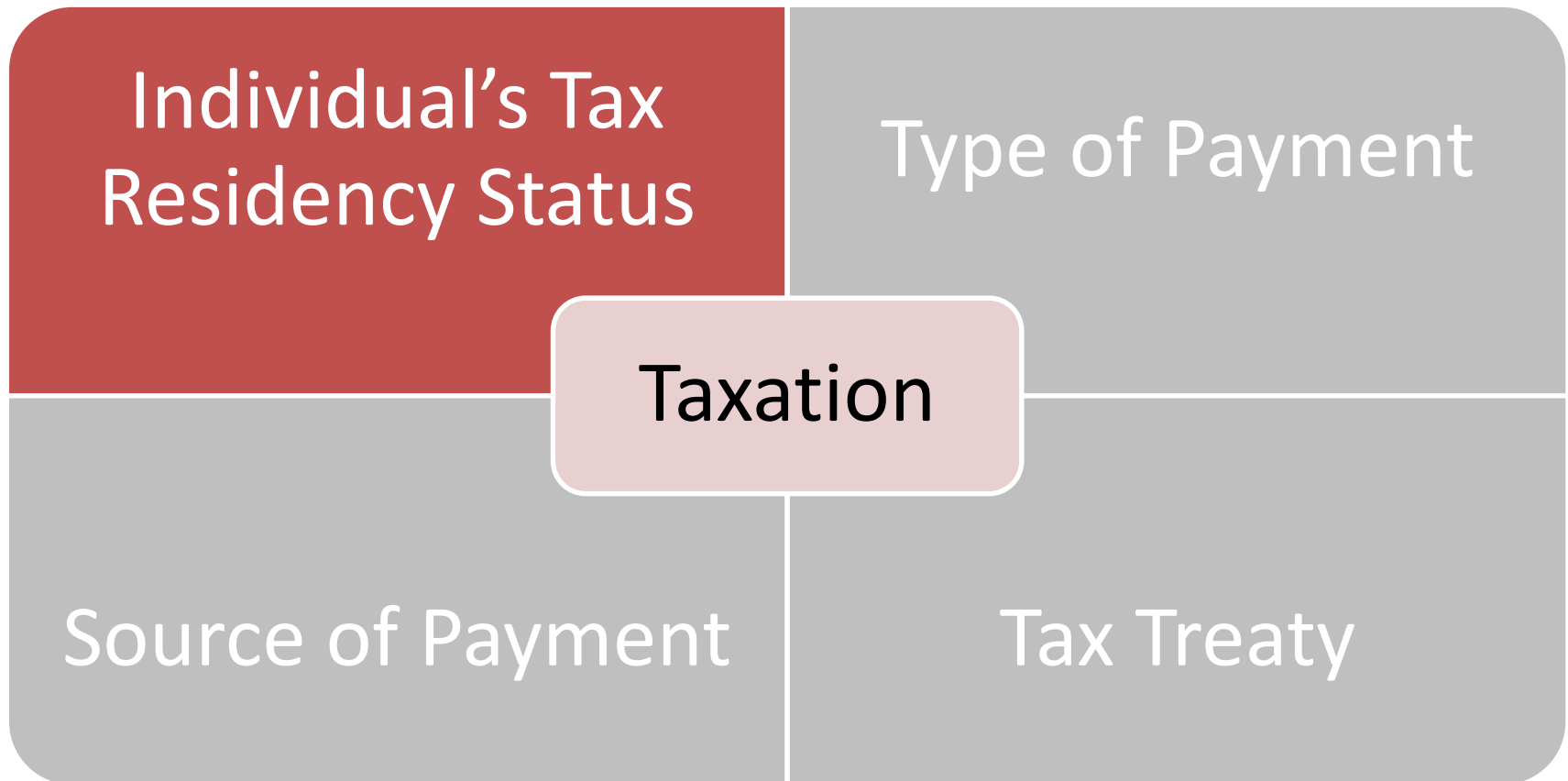
TEM Questions? E-mail temhelp@uillinois.edu

Payment Receipt

Payment Submission	Payment Delivery
HRFE/Payroll	Direct deposit
FN Payment e-Form	Direct deposit/paper check
SAR	Student Account credit
DAWS	Student Account credit
TEM	Direct deposit/paper check

Questions?

Taxation



Individual's Tax Residency Status

- Resident Alien (RA)
- Nonresident Alien (NRA)

RA vs NRA

Differences	RA	NRA
Taxation	Same as U.S. citizen	Varies
FICA	Withheld	May qualify for exemption
Source	Pays U.S. taxes regardless of source	Pays U.S. taxes only on U.S. sourced income
Tax Treaty	Not applicable (usually)	Treaty eligible

Substantial Presence Test

- 31-day test
- 183-day test

Day Count	Formula
All days present in the U.S. during the current calendar year	_____ x 1 = _____ (A)
Days present in the U.S. during 1st preceding calendar year	_____ x 1/3 = _____ (B)
Days present in the U.S. during 2nd preceding calendar year	_____ x 1/6 = _____ (C)
Total number of countable days	(A) + (B) + (C) = _____ (D)

John Doe entered the U.S. on August 3, 2013.
 He was present in the U.S. for 300 days in 2014 and 100 days in 2015.

Day Count	Formula
All days present in the U.S. during the current calendar year	<u>100</u> x 1 = <u>100</u> (A)
Days present in the U.S. during 1st preceding calendar year	<u>300</u> x 1/3 = <u>100</u> (B)
Days present in the U.S. during 2nd preceding calendar year	<u>150</u> x 1/6 = <u>25</u> (C)
Total number of countable days	(A) + (B) + (C) = <u>225</u> (D)

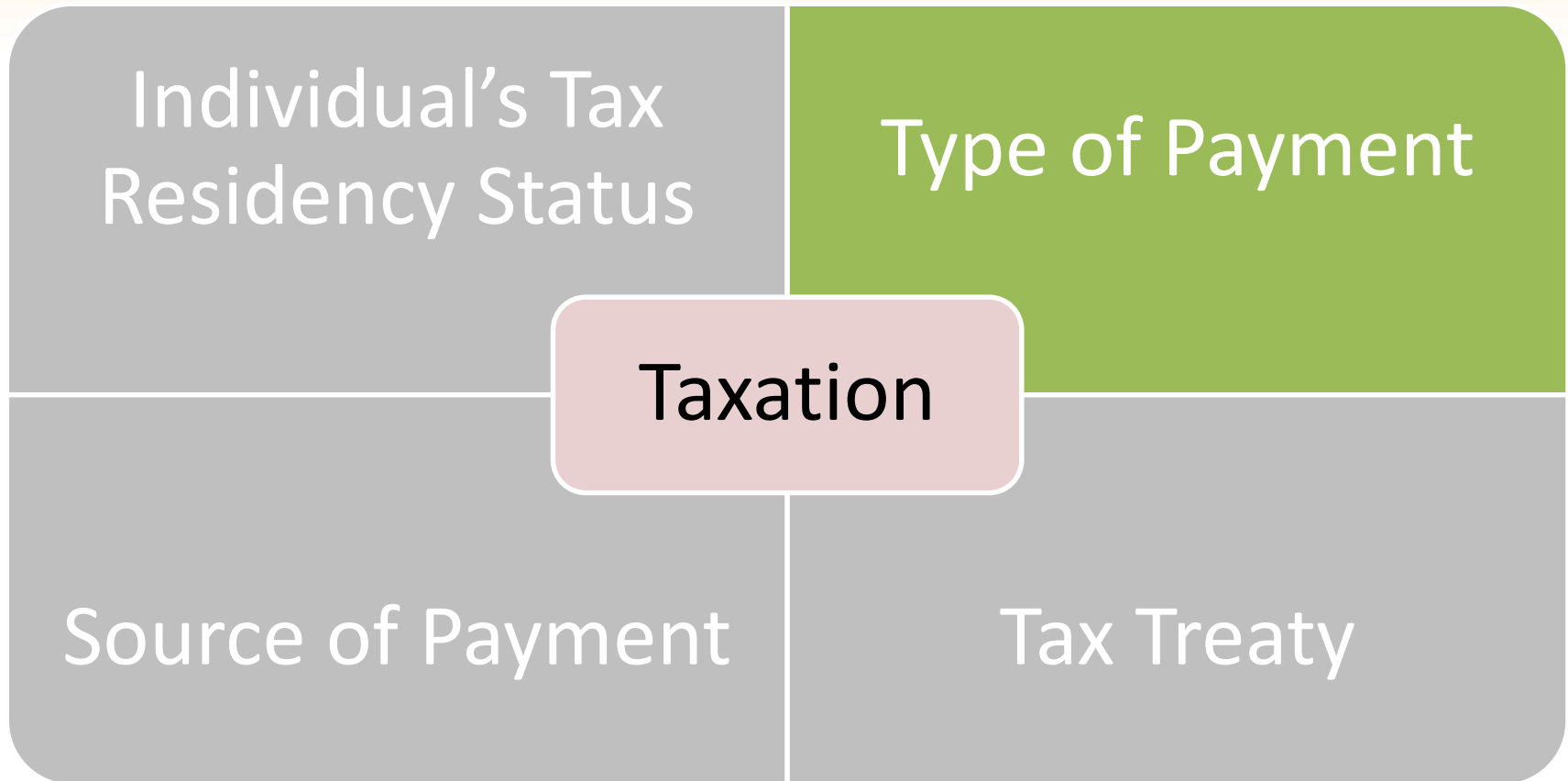
Less than 183 = NRA

Equal to or More than 183 = RA

Therefore, John Doe is a RA for 2015.

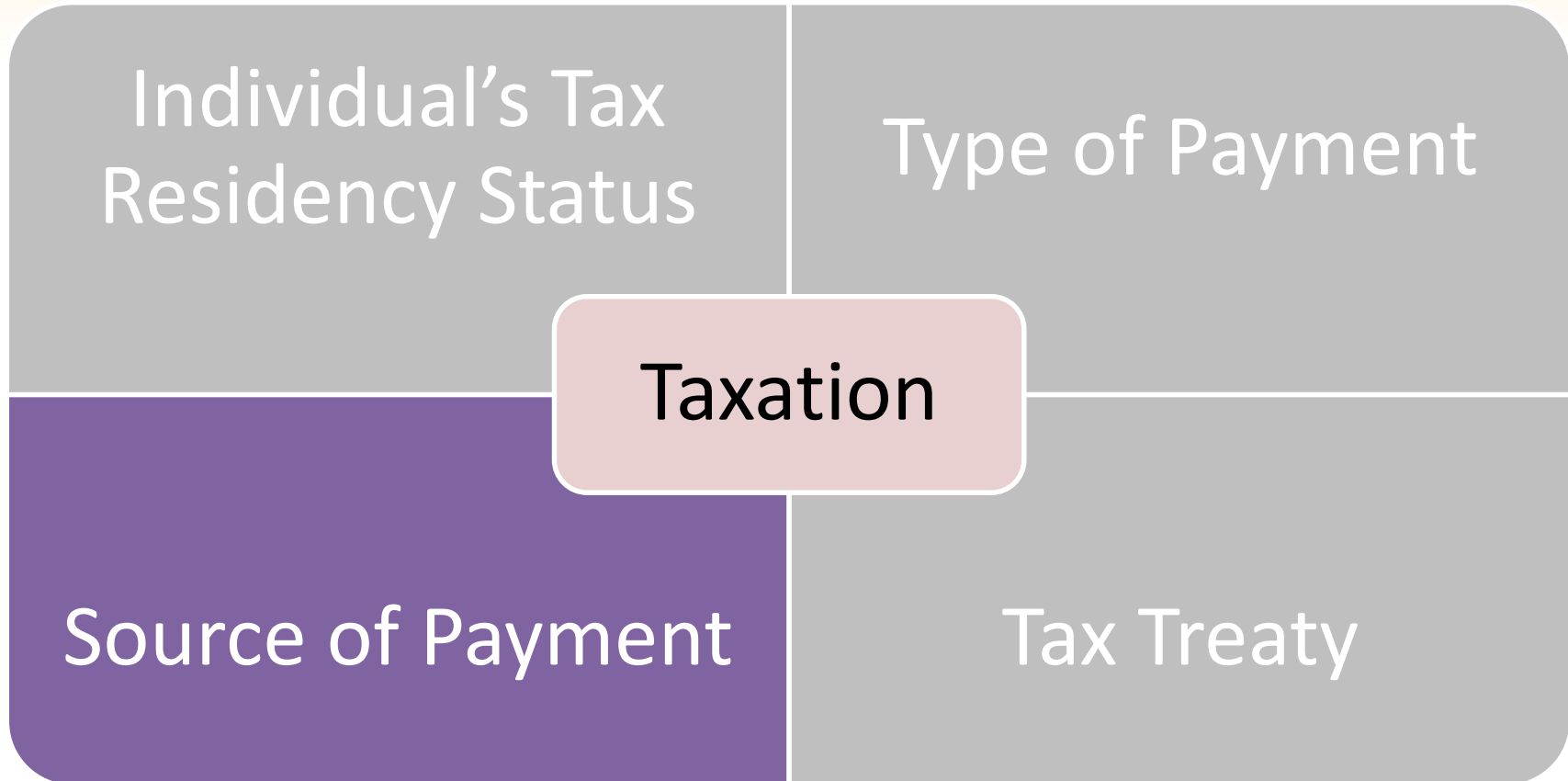
Days of Presence Exemptions

- F-1 or J-1 students exempt 5 years
- J-1 non-students exempt 2 years



Withholding

Type of Payment	Withholding	Report
Employment	Graduated	W-2
Recurring Fellowships	30% except for F, J, M reduced rate 14%	1042-S
Non-Qualified Scholarships/ Non-recurring Fellowships	30% except for F, J, M reduced rate 14%	1042-S
Independent Services/Honorariums	30%	1042-S
Royalty	30%	1042-S
Awards/Prizes/Human Subject Payments	30%	1042-S
Other Income	30%	1042-S
Qualified Scholarships/ Non-recurring Fellowships	None	None
Travel Reimbursements (Under Accountable Plan)	None	None

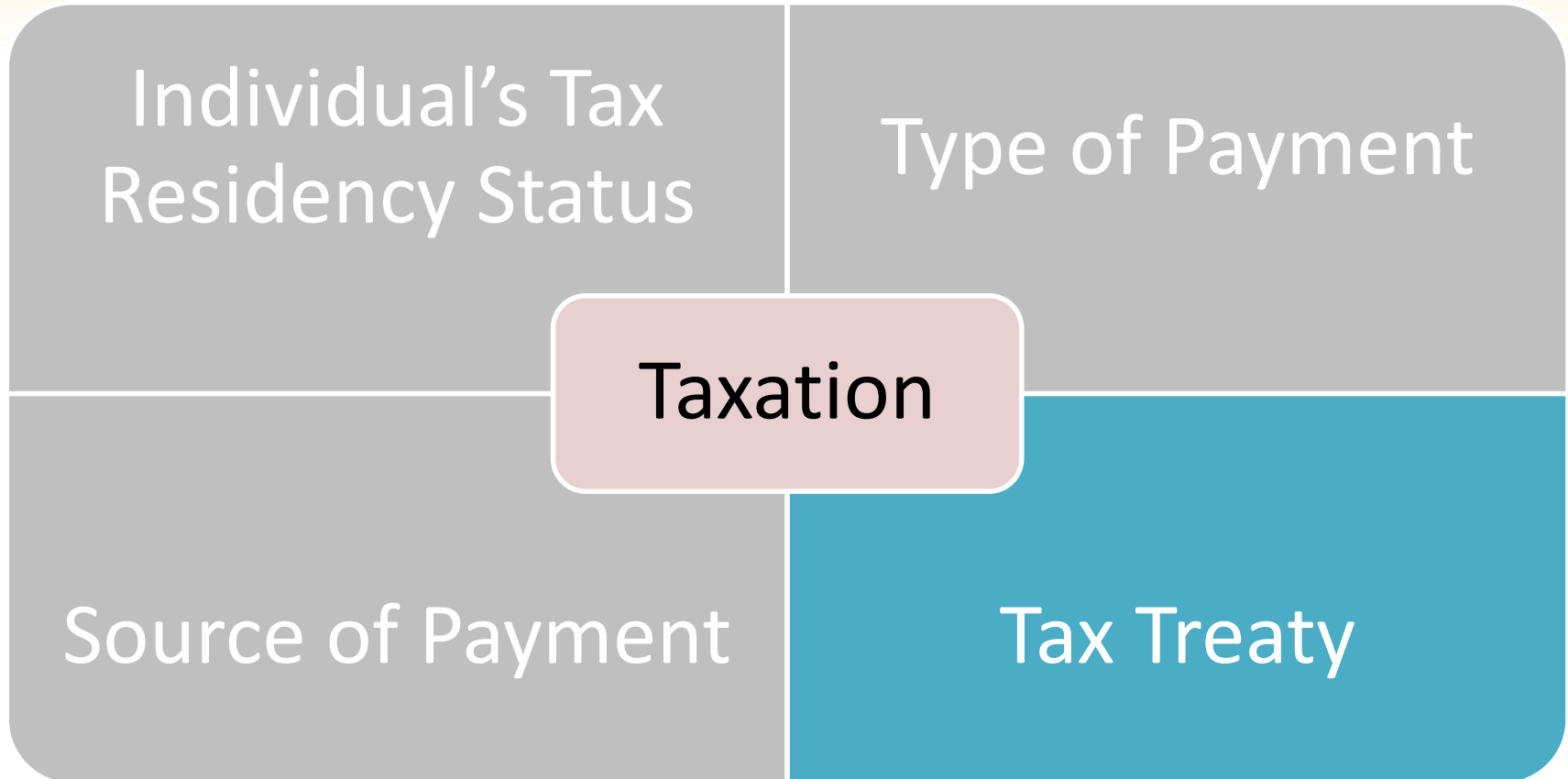


Source of Payment

- U.S. sourced
- Foreign sourced

Identifying Source by Payment Type

Type of Income	Source Determined By
Independent Personal Services	Where services are performed
Royalties—Patents, Copyrights, etc.	Where property is used
Royalties—Natural Resources	Where property is located
Scholarship and Fellowship Grants	Generally, residence of payor*
Prizes and Awards	Where activities are performed



Tax Treaty

- A taxation agreement
- Defines tax treatment
- Identifies taxation for each payment type
- For nonresident aliens

Department's Role

- Help complete and submit required forms and documents
- Assist University of Illinois compliance

Assistance

Information	Campus	Contact
Immigration information	Urbana-Champaign	International Student & Scholar Services
	Chicago	Office of International Services
	Springfield	Office of International Student Services
Pay-related information	ALL	University Payroll & Benefits (UPB) Foreign National Service Center FnlInquiry@uillinois.edu

Helpful Links

- <http://www.obfs.uillinois.edu>
 - Policy Manual Section 17
 - Policy Manual Section 18.2
- [IRS Service Locations Outside the US](#)
- [US Embassy Locations](#)

Helpful IRS Publications

IRS Forms and Publications

1-800-TAX-FORM (1-800-829-3676)

Publication	Description
Publication 515	Withholding of Tax on Nonresident Aliens and Foreign Corporations
Publication 519	U.S. Tax Guide for Aliens
Publication 901	U.S. Tax Treaties

Forms

Form Links

[Tax Status Review Appointment Registration](#)

[FN Payment e-Form](#)

[SAR Form](#)

[TEM Resources](#)

Questions?

Thank you!