



Foreign Nationals

Tax Analysis and Payments

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1 About this guide

The Georgia State University Office of Disbursements is responsible for compliance with Internal Revenue Service (IRS) regulations involving taxation of payments to foreign nationals. To ensure compliance with tax laws, the Office of Disbursements provides a tax analysis for foreign nationals who may receive payments from Georgia State University's Payroll Office, Office of Disbursements, and/or Office of Student Accounts.

1.1 Who Should Use It

This guide is intended for use by University administrative personnel who prepare documentation for payments to foreign nationals.

1.2 Purpose

This guide is intended to provide University departments with a basic understanding of the documentation required for payments to foreign nationals. This guide is not intended to provide tax advice to foreign nationals.

1.3 Disclaimer

Georgia State University does not advise individuals on any personal tax requirements or issues. Use of any information from this guide or any other information provided by Georgia State University is for general information only and does not represent personal tax advice either expressed or implied. Foreign nationals, or other applicable persons, are encouraged to seek professional tax advice for personal tax questions and assistance and compliance with IRS regulations.

2 Introduction

Foreign nationals may be exempt from taxation of all or part of their United States (U.S.) income from payments processed by Georgia State University, including payments for payroll, scholarships, and services rendered. To determine a foreign national's tax classification and withholding status, the Office of Disbursements, with the participation of the foreign visitor, must conduct a tax analysis prior to any payments being processed by the University to the foreign national.

3 Glossary of Terms

3.1 8233 Treaty Form

The 8233 Treaty form (Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Non-Resident Individual) allows a foreign guest or employee to claim an exemption from federal withholding on payments. This Form is generated from the tax analysis conducted by the University and is only valid for one (1) calendar year.

3.2 B Visa

The B visa can be obtained by a foreign national from the U.S. consulate of his/her home country. The B visa is generally valid for a number of years and can be used repeatedly to enter the U.S. for short periods of time (generally less than 6 months). The B Visa will either be used for business (B1) or tourism (B2). If your guest is a B1 (business) visa holder, he/she can be paid an honorarium and reimbursed for travel expenses.

3.3 F1 Visa

The F1 visa is an international student visa. Refer to Georgia State University's [International Student & Scholar Services](#) web page for more information.

3.4 Foreign National

An individual issued an immigrant visa by the Department of State overseas for temporary entry into the United States for business or pleasure.

3.5 Foreign National Information Form

This two-page form is used to collect information about a visitor's current immigration status and other information needed to determine current tax status.

3.6 Glacier

This is the online tax compliance system used by Georgia State University for tax analysis, tracking, and reporting of tax withholding and payments to foreign nationals.

3.7 Individual Taxpayer Identification Number (ITIN)

A nine-digit number assigned to an individual who is required to have a tax identification number, but cannot obtain a Social Security Number. The ITIN is for tax reporting purposes only (i.e. the ITIN does not (a) entitle the recipient to social security benefits; (b) indicate immigration status; or (c) give an individual the right to work in the United States. The ITIN cannot be used in place of a Social Security Number for tax and wage reporting.

3.8 International Student

A foreign national who enters the United States temporarily for the purpose of attending an educational institution under a non-immigrant visa status, generally pursuant to an F1 or J1 visa status, and is not permitted long-term, indefinite, or permanent residence in the United States.

3.9 J1 Visa

The J1 visa is issued to persons by invitation from a host institution and allows foreign academic students, scholars, researchers, and teachers an opportunity to participate in U.S. educational activities. Honoraria and travel reimbursements can be paid to the holders of this type of visa. Refer to Georgia State University's [International Student & Scholar Services](#) web page for more information.

3.10 Non-Citizen

A person who is not a U.S. born or naturalized citizen of the United States.

3.11 Non-Resident Alien

A non-resident alien is a person who either does not have a green card (permanent residency) or who does not satisfy the Substantial Presence Test. A non-resident alien is usually subject to U.S. income tax on U.S. source income. In certain limited circumstances, applicable foreign source income may be subject to U.S. taxation.

3.12 Other Visa Types Not Listed

Refer to the [U.S. Department of State](#) for more details about other visas available to foreign visitors to the United States.

3.13 Resident Alien

A resident alien is a person who either possesses a green card (permanent residency) or who has satisfied the Substantial Presence Test. A resident alien's income is generally subject to taxation in the same manner as a U.S. citizen.

3.14 Social Security Number (SSN)

A nine-digit number assigned by the Social Security Administration to an individual for tax and wage reporting purposes.

3.15 Substantial Presence Test

The substantial presence test is a calculation used by the Internal Revenue Service to determine the residency status of a foreign individual for tax purposes in the U.S. An individual will satisfy the test if he or she is physically present in the U.S. for a minimum of thirty-one (31) days in the current year and at least one hundred and eighty-three (183) days during the current and prior two (2) years. In calculating the number of days present in the U.S., he or she must count all the days present in the current year, 1/3 of the days present in the prior year, and 1/6 of the days present in the second prior year.

Note: The calculation does not include days present in the U.S. as an exempt individual. This is a component of the University's tax analysis. Refer to IRS [Publication 519](#) (U.S. Tax Guide for Aliens) for more detail.

3.16 Tax Analysis

A tax analysis is an interactive process between the Glacier Tax Analysis System and a foreign national employee, independent contractor, scholarship recipient, or vendor receiving payment from Georgia State University. The tax analysis aids in the determination of proper tax withholding on the payment. Failure to complete this process by the foreign national may require that the maximum withholding be applied against the payment, depending on the payment type.

3.17 Tax Treaty Benefits and Withholding

Many countries have treaties with the U.S. that allow their eligible citizens to receive income in the U.S. without the income being taxed by the U.S. federal government. There are often limitations on this benefit based upon the amount of money received, when such funds are received, and current visa status, etc. Refer to [IRS Publication 519](#) and [Publication 901](#) for information about tax treaties.

3.18 Tax Withholding Rate (For Payment to Non-Resident Aliens)

The tax withholding rate varies according to the specific payment type. The rate may vary from zero to 30%.

3.19 U.S. Source Income

Income is generally considered U.S. Source if the location of the activity for which the payment is being made is in the United States.

3.20 Visa Waiver Program

Under this program, foreign nationals may enter the U.S. for a maximum of 90 days without a visa. The waiver will either be for business (WB) or tourism (WT). For more information, visit the [U.S. Department of State](#) web page.

3.21 W-7 Form

Application used to obtain an Individual Taxpayer Identification Number card. Foreign nationals submit the Form directly to the Internal Revenue Service when filing a tax return.

4 Completing a Tax Analysis

The Office of Disbursements Tax Accountant will conduct a tax analysis upon request. This is an interactive process between the foreign national and the Glacier Tax Analysis System. The Tax Accountant oversees the process and is the receiver of original documentation necessary for the process.

Failure to complete this process may require that the maximum withholding be applied against the payment to a foreign national, depending on the payment type.

Department administrators may request access to Glacier to review input or facilitate the tax analysis process. Contact the Tax Accountant with your request for access to Glacier at (404) 413-3056.

4.1 Remote Self Service

To request access to the Glacier Tax Analysis System on the web, contact the Tax Accountant by e-mail at finisi@langate.gsu.edu or by phone at (404) 413-3056. You will receive an e-mail containing instructions for completing the tax analysis along with your individual password to access the system. You will also receive information regarding the documentation you will need to begin the process. Generally, you will need the foreign national's social security number, passport, Form I-20, or DS2019 and other immigration documentation. On average, it takes 30 minutes to complete the process. If you have any questions, contact the Tax Accountant for assistance.

When the online process is complete, visit the Office of Disbursements (Sparks Hall; 400-A), present all your original documentation, and sign the Glacier form. Appointments are preferred.

4.2 On-Site Visit

The tax analysis may be completed when visiting the Office of Disbursements. Sign up for an appointment with the Tax Accountant to complete the Glacier Online Tax Analysis. The Tax

Accountant can provide assistance, review all original documentation, and have the participant sign the Glacier forms. Onsite visits require an appointment, which can be made by calling (404) 413-3056 or signing up at the Office of Disbursements; Sparks Hall; Room 400A. The hours of operation are Monday through Friday from 9 A.M. to 5 P.M.

4.3 Foreign National Tax Analysis Information Form

If an individual cannot access the Glacier system online, an individual may complete the [Foreign National Tax Analysis Information](#) form and submit it to the Tax Accountant. The Form must be submitted with original supporting documentation, whenever possible. The Tax Accountant is located at the Office of Disbursements; Sparks Hall; Room 400A and is available Monday through Friday from 9:00 A.M. to 5:0 P.M.

5 Tax Withholding for Foreign Nationals

For tax purposes, anyone who is (1) not a U.S. citizen or lawful permanent resident alien (i.e. green card holder) and (2) has not satisfied the Substantial Presence Test is considered a non-resident alien who may be subject to tax withholding.

Under IRS Code Section 1441, certain payments made to non-resident aliens are subject to possible tax withholding. Treasury regulation 1.1461-2 requires all such payments be reported to the IRS. **It is the University's responsibility to withhold tax unless evidence is provided to show exemption from tax.**

Noncompliance with IRS code may result in liability to the University, including penalties and interest.

6 Foreign National Payments

Certain payments made to foreign nationals require special processing review and processing procedures, such as:

- Employee compensation
- Travel expense reimbursement (non-employee, visitors holding a B Visa)
- Fellowships and Scholarships (non-qualified portion only)
 - Qualified (tuition, enrollment fees, and books/supplies)
 - Non-Qualified (includes, but is not limited to housing, board, and travel)
- Honorarium (guest speaker fee) or award/prize
- Consultant/ Independent Contractor payments
- Payments to vendors for services
- Royalties and other payments

7 Employee Compensation Payments

Payments to foreign national employees (i.e. individuals paid through the payroll process) require submission of specific documentation listed below (Please note the source of each document):

Forms Required for Employee Compensation Payments				
Document	Department (Dept. must supply document to the Payroll Office)	Employee (Foreign nations must supply document)	HR Customer Service (In the Payroll Office)	Tax Accountant (In the Office of Disbursements)
Personnel Action Form	Yes	--	--	--
I-94	--	Yes	--	--
Passport	--	Yes	--	--
U.S. Visa	--	Yes	--	--
Tax Analysis	--	Yes	--	Yes
SS Card or SSN	--	Yes	--	--
Form 8233 or W-9	--	--	--	Yes
W-4	--	--	Yes	Yes

8 Travel Expense Reimbursements (Non-Employee) Payments

Travel reimbursements to foreign national non-employees (i.e. individuals paid through the Office of Disbursements) require the submission of specific documentation listed below (Please note the source of each document):

Forms Required for Travel Expense Reimbursement (Non-Employee) Payments			
Document	Department (Dept. must supply document to the Office of Disbursements)	Non-Employee (Foreign national must supply document to Tax Accountant)	Tax Accountant (In the Office of Disbursements)
Payment Request Form	Yes	--	--
Attach Original Receipts to Payment Request Form	Yes	--	--
Passport	--	Yes	--
I-94	--	Yes	--
B Visa Certification Form (required if travel expense reimbursement exceeds federal per diem rates)	Yes	Yes	--
Foreign National Information Form	--	Yes	--
U.S. Visa	--	Yes	--
I-20 (F1), DS-2019 (J1), or I-797* (H-1B)	--	Yes	--

* I-797 is completed and issued by the Department of Homeland Security (DHS)

9 B1/WB & B2/WT Visa Requirements: Travel Expenses/Per Diems

In order for travel expense reimbursement and per diem payments to be processed for B1/WB and B2/WT visa holders, the payee must submit a [B-Visa Certification](#) form.

- Individuals Holding a B1/WB Visa (Visitor/Business)
 - May be reimbursed for reasonable travel and incidental expenses (evidenced by receipts for all lodging and travel) incurred in connection with a usual academic activity, regardless of the duration of the activity and regardless of whether the individual has previously received payment from other educational institutions.
 - No SSN or ITIN required for payments that fall under the Accountable Plan Rules.
- Individuals Holding a B2/WT Visa (Visitor for Pleasure)
 - May be reimbursed for reasonable travel and incidental expenses (evidenced by receipts) incurred in connection with a usual academic activity, not exceeding nine days in duration, provided that the individual has not received honoraria from more than five educational institutions in the previous 6-month period (a.k.a. 9/5/6 rule).
 - View the [current per diem for B2/WT](#) under Georgia State University's Accountable Plan Rule.
 - No SSN or ITIN required for payments that fall under the Accountable Plan Rules

Important Note:

According to the Accountable Plan Rules, non-resident aliens are eligible for reimbursement of qualified expenses. Such reimbursements are not subject to federal income tax reporting or withholding. Reimbursable expenses include meals, lodging and transportation (evidenced by receipts).

Refer to the Office of Disbursements Travel Services Guide for more information about the [Accountable Plan Rules](#) (page 8).

9.1 Visa Waiver Program

The Visa Waiver Program (VWP) enables foreign nationals of certain countries to travel to the United States for tourism or business for stays of 90 days or less without obtaining a visa. Not all countries participate in the VWP, and not all travelers from VWP countries are eligible to use the program. The following 34 countries participate in the Visa Waiver Program:

- Andorra
- Australia
- Austria
- Belgium
- Brunei
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- United Kingdom
- Hungary
- Iceland
- Ireland
- Italy
- Japan
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Monaco
- Netherlands
- New Zealand
- Norway
- Portugal
- Republic of Korea
- San Marino
- Singapore
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland

More information regarding the Visa Waiver Program is available on the [Department of State](#) website. The Department of State [VWP questionnaire](#) will aid in determining your eligibility for the program.

10 Scholarship Payments

Scholarship and fellowship payments are administered primarily through the Georgia State University Foundation. The Athletic Department administers athletic scholarships. Most often, payments are posted to the recipient's student account.

Non-resident alien students may have taxes withheld on awards that do not represent compensation of services. Their tax obligations are governed by visa status, U.S. tax laws, and/or the tax treaty between the U.S. and their country of residence. The programs are reportable on [Form 1042-S \(Foreign Person's U.S. Source Income Subject to Withholding\)](#).

Fellowship and scholarship payments to foreign national students require the submission of specific documentation listed below (Please note the source of each document):

Forms Required for Scholarship / Fellowship Payments			
Document	Department (Dept. must supply document to GSU Foundation or the Office of Disbursements)	Student (Foreign national must supply document to Tax Accountant)	Tax Accountant (In the Office of Disbursements)
Foundation Disbursement Form or Payment Request Form	Yes	--	--
Tax Analysis Process	--	Yes	Yes
ITIN or SSN	--	Yes	--
Passport	--	Yes	--
I-94	--	Yes	--
U.S. Visa	--	Yes	--
I-20 (F1), DS-2019 (J1), or I-797* (H-1B)	--	--	--

W-8BEN	--	--	Yes
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* I-797 is completed and issued by the Department of Homeland Security

11 Honorarium/Speaker Fee Payments

H1B Visa Holders cannot be paid as consultants/independent contractors. The H1B Visa category requires employer-specific work authorization. If the H1B holder is sponsored by Georgia State University, then payments for services (including honoraria) must be processed by the Payroll Unit.

Honoraria paid to foreign national non-employees (i.e. individuals paid through the Office of Disbursements) require the submission of specific documentation listed below (Please note the source of the document):

Forms Required for Honorarium/Speaker Fee Payments			
Document	Department (Dept. must supply document to Office of Disbursements)	Payee (Foreign national must supply document to Tax Accountant)	Tax Accountant (In the Office of Disbursements)
Payment Request Form	Yes	--	--
Tax Analysis Process	--	Yes	Yes
ITIN or SSN	--	Yes	--
Passport	--	Yes	--
I-94	--	Yes	--
U.S. Visa	--	Yes	--
I-20 (F1), DS-2019 (J1), or I-797* (H-1B)	--	Yes	--
W-8BEN or Form 8233	--	--	Yes
B Visa Certification From	Yes	Yes	--

J-1 Visitors (If not sponsored by GSU – Must provide letter authorizing the payment from the sponsoring institution)	--	Yes	--
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* I-797 is completed and issued by the Department of Homeland Security.

12 B1/WB & B2/WT Visa Requirements: Honorarium

H1B Visa Holders cannot be paid as consultants/independent contractors. The H1B Visa category requires employer-specific work authorization. If the H1B holder is sponsored by Georgia State University, then payments for services (including honoraria) must be processed by the Payroll Unit.

In order for an honorarium payment to be processed for B1/WB or B2/WT visa holders, the payee must submit a [B-Visa Certification](#).

- B1/WB (Visitor Business) & B2/WT Visa (Visitor for Pleasure)
 - May be paid an honorarium for usual academic activity not exceeding nine (9) days in duration, provided that the individual has not received honoraria from more than five (5) educational institutions in the previous six (6) month period (a.k.a. 9/5/6 rule).
 - Need not have SSN or ITIN to receive payment.
 - Must have SSN or ITIN to claim treaty exemption. It is recommended that visitors obtain an SSN or ITIN prior to arriving in the United States.

12.1 Visa Waiver Program

The Visa Waiver Program (VWP) enables foreign nationals of certain countries to travel to the United States for tourism or business for stays of 90 days or less without obtaining a visa. Not all countries participate in the VWP, and not all travelers from VWP countries are eligible to use the program. The following 34 countries participate in the Visa Waiver Program:

- | | | |
|------------------|-----------|-----------------|
| • Andorra | • Denmark | • Iceland |
| • Australia | • Estonia | • Ireland |
| • Austria | • Finland | • Italy |
| • Belgium | • France | • Japan |
| • Brunei | • Germany | • Latvia |
| • Czech Republic | • Hungary | • Liechtenstein |

- Lithuania
- Luxembourg
- Monaco
- Netherlands
- New Zealand
- United Kingdom
- Norway
- Portugal
- Republic of Korea
- San Marino
- Singapore
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland

More information regarding the Visa Waiver Program is available on the [Department of State](#) website. The Department of State [VWP questionnaire](#) will aid in determining your eligibility for the program.

13 Consultant/Independent Contractor Payments

H1B Visa Holders cannot be paid as consultants/independent contractors. The H1B Visa category requires employer-specific work authorization. If the H1B holder is sponsored by Georgia State University, then payments for services must be processed by the Payroll Unit.

Consultant/independent contractor payments to foreign national non-employees (i.e. individuals paid through the Office of Disbursements) require the submission of specific documentation listed below (Please note the source of each document):

Forms Required for Consultant/Independent Contractor Payments			
Document	Department (Dept. must supply document to the Office of Disbursements)	Consultant (Foreign national must supply document to Tax Accountant)	Tax Accountant (In the Office of Disbursements)
Refer to the instructions for processing payments for independent contractors to view a listing of additional documents required for the payment process.			
Payment Request Form	Yes	--	--
Tax Analysis Process	--	Yes	Yes
SSN or ITIN	--	Yes	--
Passport	--	Yes	--
I-94	--	Yes	--
U.S. Visa	--	Yes	--
I-20 (F1), DS-2019 (J1), or I-797* (H-1B)	--	Yes	--
Form 8233	--	--	Yes

J-1 Visitors (If not sponsored by GSU – Must provide letter authorizing the payment from the sponsoring institution)	--	Yes	--
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*I-797 is completed and issued by the Department of Homeland Security.

14 Frequently Asked Questions

14.1 What is a tax analysis?

The Office of Disbursements Tax Accountant will conduct a tax analysis upon request. A tax analysis is an interactive process between the foreign national and the Glacier Tax Analysis System. The Tax Accountant oversees the process and is the receiver of original documentation necessary for the process.

Failure to complete this process may require that the maximum withholding be applied against the payment, depending on the payment type.

Department administrators may request access to Glacier to review input or facilitate the tax analysis process. Contact the Tax Accountant with your request for access to Glacier at (404) 413-3056.

14.2 Is a Tax Analysis Required?

No. The tax analysis is not required, however, the payee must provide certain information to the tax accountant. In the absence of a tax analysis, Georgia State University is required to apply the maximum withholding rate. All foreign nationals receiving income from employment, scholarship, or other awards must provide certain tax information to the University prior to payment. The required tax analysis allows the University to determine the foreign national's tax status, eligibility for tax treaty exemption, and the ultimate tax liability (if any) of any applicable payments.

14.3 Who is a non-resident alien?

For tax purposes, anyone who is not a U.S. Citizen or lawful permanent resident alien (i.e. green card holder) and has not satisfied the [Substantial Presence Test](#) is considered a non-resident alien.

14.4 Who is eligible to receive payments?

Common visa types that are eligible to receive payments include: B1 or WB (Visitor Business), B2 or WT (Visitor for Pleasure), F1 (Student), F2 (Dependent of F-1), H-1B (Temporary Worker), and J-1 (Exchange Visitor-Student). For more detailed information and all other visa types, contact the Tax Accountant at (404) 413-3056 or finisi@langate.gsu.edu or visit the [United States Department of State](#).

14.5 Are payments to non-resident aliens subject to tax withholding?

Payments (employee compensation, consultant/independent contract income, honoraria, scholarships, fellowships, awards, and other applicable payments) to non-resident aliens are subject to tax withholding unless such persons are eligible to claim the tax treaty exemption.

14.6 Am I exempt from tax withholding?

You may be exempt from taxation of all or part of your U.S. source income. Contact the Office of Disbursements to conduct a tax analysis using the Glacier Online Tax Compliance System. The tax analysis will determine whether you qualify for a tax treaty exemption.

14.7 Are travel reimbursements taxable?

According to the Accountable Plan Rules, non-resident aliens are eligible for reimbursement of qualified expenses. Such reimbursements are not subject to federal income tax reporting or withholding. Reimbursable expenses include meals, lodging and transportation (evidenced by receipts).

Refer to the Office of Disbursements Travel Services Guide for more information about the [Accountable Plan Rules](#) (page 8).

14.8 Why is my tax status important?

In order to comply with IRS Code Section 1441, tax residency status must be determined prior to payment processing.

14.9 What is Glacier?

Glacier is an online tax compliance system used by Georgia State University to manage foreign national tax information, such as immigration status, citizenship, residency, and history of presence in the U.S. This software helps to determine an individual's tax status and liability, and eligibility to claim a tax treaty exemption.

14.10 What happens if I don't complete the Glacier process?

Without the completion of the requirements set forth in Glacier and submission of all necessary forms, the maximum amount of federal tax must be withheld from an individual's payment.

14.11 Can permanent residents apply for the foreign national tax exemption?

No. Tax treaty exemption does not apply to individuals with legal permanent residency status.

14.12 My immigration status has changed? How do I update my tax status?

If your immigration status changes, you will need to update your status using the Glacier Online Tax Compliance System. Glacier will determine whether the changes affect your tax status. For access to Glacier, contact the GSU Tax Accountant at (404) 413-3056.

14.13 Do non-resident aliens need a social security number?

Employees (i.e. individuals paid through payroll) should have a valid social security number (SSN). Contact the Payroll Office and the Office of International Students and Scholars for more information. Foreign visitors who have not obtained a social security number may use their individual taxpayer identification number (ITIN) issued by the Internal Revenue Service (IRS). For information on how to obtain an ITIN number, visit the [IRS individual taxpayer resource web page](#).

14.14 Are non-resident aliens required to file a tax return with the federal government each year?

Yes. Non-resident aliens are required to complete a form and file it with the Internal Revenue Service each year. These returns are due to be filed each year by April 15.

14.15 How do I complete a tax analysis?

The Glacier Online Tax Compliance System is available through an online website. Contact Ivan Ivanov, Tax Accountant at (404) 413-3056 or finisi@langate.gsu.edu to request Glacier access. You may also schedule an in-person tax analysis appointment.

15 Web Resources

Additional information may be found at the following websites:

- [U.S. Citizenship and Immigration Services \(USCIS\)](#)
- [Internal Revenue Service](#)
- [Office of Disbursements](#)
- [Georgia State University International Student and Scholar Services](#)

16 Forms & Documents

- [B Visa Certification](#)
- [Foreign National Tax Analysis Information](#)
- [Form 8233 Exemption from Withholding on Compensation for Independent \(and Certain Dependent\) Personal Services of a Non-Resident Alien](#)
- Form DS-2019 Certificate of Eligibility (J-1 Status) (For GSU, Form issued by International Student and Scholar Services)
http://www.gsu.edu/es/international_services.html
- Form I-797 (Receipt sent from the Department of Homeland Security)
- [Form I-9 Employment Eligibility Verification](#)
- Form I-20 Certificate of Eligibility (F-1 Status) (For GSU, Form issued by International Student and Scholar Services) http://www.gsu.edu/es/international_services.html
- [Form I-94 Departure Record](#)
- [Form SS-5 Application for a Social Security Card](#)
- [Form W-7 Application for IRS ITIN](#)
- [Form W-8BEN Certificate of Foreign Status](#)
- [Foundation Reimbursement \(Georgia State University Foundation Payments\)](#)
- [Payment Request \(Office of Disbursements Payments\)](#)
- [Personal Action Form Website \(Payroll Office\)](#)
- [Publication 519 \(U.S. Tax Guide for Aliens\)](#)
- [Publication 901 \(U.S. Tax Treaties\)](#)