

## *General Tax Introduction*

Generally, payments made to or on behalf of foreign nationals are subject to U.S. federal and state income tax and required to be reported to the U.S. Internal Revenue Service (IRS) per federal and state regulations; unless certain exceptions apply. In addition to tax regulations, certain payments are only allowable based on the individual's immigration status pursuant to immigration law.

Since George Mason University (GMU) is required to comply with these tax and immigration regulations when making payments to its foreign visitors, and since these rules can be extremely complex, the Office of International Programs and Services (OIPS) has an International Tax Coordinator devoted specifically to these matters. The Tax Coordinator can assist GMU's foreign visitors in understanding their U.S. tax obligations while keeping GMU in compliance with tax and immigration laws.

### *Who needs to see the Tax Coordinator?*

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All nonimmigrant visa holders (including visa waiver visitors and walkovers from Canada) who will receive any type of payment or financial benefit from GMU are required to meet with the Tax Coordinator. Payments will not be processed until the interview has occurred.

### *What are some examples of payments or financial benefits GMU might make to a foreign national?*

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- Wages from employment (i.e. on-campus student employment, graduate assistants, faculty)
- Scholarships and fellowships
- Awards and Prizes

### *What is required for the interview with the Tax Coordinator?*

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Foreign nationals receiving any type of payment for financial benefit from GMU will be required to complete the online Foreign National Information Form prior to meeting with the Tax Coordinator. The form is made available through the Windstar Foreign National Information System located at <https://fnis.windstar.cc/gmu>. Since this form can only be accessed with a username and password, requests for access to the form must be submitted to the OIPS office either by phone at 703-993-2970, in person (SUB I Room 310), or via e-mail at [oips@gmu.edu](mailto:oips@gmu.edu). The request should contain the person's first name, last name, G number and e-mail address.

For more information about the online form, go to the OIPS website:

[http://www.gmu.edu/student/oips/taxes/online\\_foreign\\_national\\_info\\_form.html](http://www.gmu.edu/student/oips/taxes/online_foreign_national_info_form.html) and  
[http://www.gmu.edu/student/oips/taxes/instructions\\_for\\_FNIF.html](http://www.gmu.edu/student/oips/taxes/instructions_for_FNIF.html)

### *Why is the online form and interview required?*

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The information supplied on the form and through the interview is the opportunity for GMU to properly determine the foreign national's tax status (note this is different from immigration status); eligibility for tax treaty benefits or other tax reductions; eligibility for social security tax exemptions; and if the payment(s) are considered to be reportable. All applicable tax documents are signed during the interview.

### What are taxpayer ID numbers?

There are two types of taxpayer ID numbers; the Social Security Number (SSN) and the Individual Taxpayer ID number (ITIN). Taxpayer ID numbers are required for reporting income to the IRS by both the individual and the withholding agent (GMU). Social Security numbers are required for individuals earning wage income (employment); and Taxpayer ID numbers are required when individuals are ineligible for a SSN.

### How can I obtain a SSN or ITIN?

In general, non immigrants must be able to prove employment eligibility, proof of employment and identity. Students have additional requirements for showing proof of employment, authorization from OIPS and enrollment.

*\*\*Handouts for obtaining the SSN are provided in the OIPS office. \*\**

## MISCELLANEOUS TAX INFORMATION

### USEFUL IRS PUBLICATIONS

Website for IRS Forms and Publications: <http://www.irs.gov/formspubs/index.html>

- Publication 501 Exemptions, Standard Deduction, and Filing Information
- Publication 513 Tax Information for Visitors to the U.S.
- Publication 519 U.S. Tax Guide for Aliens
- Publication 901 U.S. Tax Treaties
- Publication 970 Tax Benefits for Education (includes info on scholarships/fellowships)
- Publication 1915 Understanding your Individual Taxpayer Identification Number

### USEFUL SOCIAL SECURITY ADMINISTRATION PUBLICATIONS

Website for Social Security Administration: <http://www.ssa.gov>

- Publication 05-10181 International Students and Social Security Numbers <http://www.ssa.gov/pubs/10181.html>
- Publication 05-10002 Your Social Security Number and Card <http://www.socialsecurity.gov/pubs/10002.html>
- Publication 05-10096 Social Security Numbers for Noncitizens <http://www.socialsecurity.gov/pubs/10096.html>
- Publication 05-10064 Identify Theft and Your Social Security Number <http://www.socialsecurity.gov/pubs/10064.html>

### OTHER USEFUL WEBSITES

- General IRS website: <http://www.irs.gov>
- Information for foreign students and scholars – IRS website: <http://www.irs.gov/businesses/small/international/article/0,,id=96431,00.html>
- State Tax Sites: <http://www.taxadmin.org/fta/link/link.html>
- Tax treaty text listed by country: <http://www.irs.gov/businesses/international/article/0,,id=96739,00.html>