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](http://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