

NOTICE:

If you had wages exempt from withholding taxes due to a tax treaty, please be aware that Wayne State University will be issuing you an Internal Revenue Service (IRS) form **1042-S** *Foreign Person's U.S. Source Income Subject to Withholding* this year which you will use to file your annual individual income tax returns.

IRS form **1042-S** is for the wages exempt from any tax withholding due to a tax treaty. This form will be mailed on or before March 15, 2011 in accordance with IRS requirements.

You may also receive a **W-2** statement for any taxable wages (wages in excess of your tax treaty wage limit). This form will be mailed on or before January 31, 2011 in accordance with IRS Requirements.

Wayne State University complies with the IRS dates for mailing of these forms. Please review your employee record on pipeline to ensure the address on file is your current mailing address.