



# Citizenship Declaration for Fellowship Recipient

Banner ID#:  ITIN/Social Security No:

Last Name:  First Name:  Middle Name:

Address:  City:

State/Province:  Zip Code:

Fellowship payments are provided to individuals to aid in the pursuit of education or research. There is no service associated with these payments.

## Fellowship Payments:

Wayne State University is not required to report to the Internal Revenue Service the non-service fellowship or similar payments to U. S. citizens or Permanent Residents. These payments are however, taxable to the recipient unless they meet the Internal Revenue Code (IRC) requirements as qualified scholarships. Please refer to Internal Revenue Publication 970 or you may wish to consult your tax advisor. Wayne State University will not withhold any taxes from fellowship or similar payments except for certain Non-Resident Aliens.

NON-RESIDENT ALIENS (NRA): All fellowship or similar payments to NRA are reportable to the Internal Revenue Service. If you are a NRA, you will receive a form 1042S by March 15<sup>th</sup> of the year following receipt of the payment. NRA fellowship or similar payments will be subject to federal withholding tax of 14% for F1, J1, M or Q Visa status, 30% withholding tax for all others, unless the recipient is a tax resident of a country with a negotiated tax treaty covering fellowships with the United States. (See the link to the Internal Revenue Publication 901 for a list of treaty countries). NRAs must complete and submit a W-8BEN each academic year to qualify for an exemption from tax withholding based on a tax treaty.

Please check the appropriate box:

US Citizen

Non-Resident Alien

Permanent Resident

Non-Resident Aliens must provide the following information:

Visa Status: \_\_\_\_\_ Country of Tax Residency: \_\_\_\_\_

I have read and understand the information on this form and certify that the information provided is true and accurate.

\_\_\_\_\_  
Recipient's Signature

\_\_\_\_\_  
Date