

**COLLEGE OF SOUTHERN NEVADA
FINANCE & FACILITIES DIVISION
TAX REVIEW POLICY FOR NON-RESIDENT ALIEN RECIPIENTS OF
SCHOLARSHIPS, FELLOWSHIPS AND FINANCIAL AID**

1. PURPOSE

To ensure that *tax residency* is correctly identified and communicated to Student Services for all recipients of scholarships, fellowships, and financial aid who are not United States citizens, ensuring proper tax reporting.

2. POLICY

- A. All recipients of scholarships, fellowships, and financial aid who are not citizens of the United States are required to schedule an appointment to meet with the Nonresident Alien Tax Specialist and complete an *Alien Information Collection Form* before receiving any payment from the Nevada System of Higher Education (NSHE). This is necessary to determine applicable tax withholding status, and to complete required IRS Forms.
- B. The following documents (as applicable based on immigration status) should be brought to the meeting with the Nonresident Alien Tax Specialist:

Non-Resident Aliens:

- Alien Information Collection Form provided by the department or provided by the Nonresident Alien Tax Specialist.
- Passport (which includes the visa stamp and Form I-94)
- Work authorization – Form IAP-66 (a pink form) if a J-1 visa holder, Form I-20 (a white form) if an F-1 visa holder, **or** Form I-797 if an H-1B visa holder.
- Social Security Card
- Nevada driver's license or identification card

Resident Aliens and Permanent Residents:

- Alien Information Collection Form provided by the department or provided by the Nonresident Alien Tax Specialist.
 - Resident Alien or Permanent Resident Card
 - Social Security Card
 - Nevada driver's license or identification card
- C. Failure to meet with the Nonresident Alien Tax Specialist within 5 days of award of any funds may result in having the maximum rate of U.S. federal income tax withheld from payments. Any excess tax withheld due to failure to meet with the Nonresident Alien Tax Specialist cannot be refunded by the NSHE.

3. APPROVAL



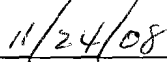
Patricia Charlton, Sr. Vice President, Finance & Facilities



Date

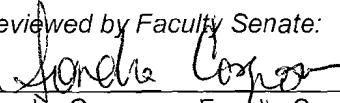


Michael D. Richards, President

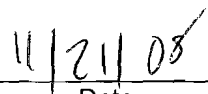


Date

Reviewed by Faculty Senate:



Sondra Cosgrove, Faculty Senate Chair



Date