TO: International Students

FROM: Matthew McNeil, Assistant Controller - Payroll

DATE: October 14, 2015

RE: Tax Treaty Benefits

The United States provides a tax benefit for non-resident alien graduate and undergraduate student employees who come from countries that have negotiated a tax treaty with the U.S. While the payroll office of Case Western Reserve University administers the application and administration of the process for you, you are responsible to fulfill certain annual filing requirements.

Student employees from one of the countries listed on the back should schedule an appointment with Loretta Schaffer-Zeigler at 368-5929 or email lxs91@case.edu. It is important to complete this process as soon as possible as this tax benefit cannot be applied retroactively.

The Tax Treaty Office is located:
Bio-Enterprise Building, Room 357
11000 Cedar Avenue
Cleveland, Ohio 44106

Please be sure to bring the following documents to your interview:

- Passport
- Copy of Form I-20 (Issued by the International Office) OR the DAS-2019 Form
- Social Security Card
- Completed & Signed Foreign National Information Form
- Award letter if on a Fellowship
- I-94 Form

The above information and forms are maintained on the Controller’s Web site under Payroll:
http://www.case.edu/finadmin/controller/payroll.htm