MEMORANDUM

TO:      Deans, Department Administrators, Department Assistants, and International Students
FROM:   Paul Frey, Associate Controller
DATE:   July, 2006
RE:   Tax Treaty Benefits for the Academic Year - 2006-2007

Case Western Reserve University provides tax treaty exemptions for non-resident alien graduate and undergraduate student employees who qualify for this benefit. This benefit is provided during the year as you receive your payment. The administration of this policy is a joint effort among the Controller's Office, the Office of International Student Services and the Office of Student Employment.

Information on the website include: Tax Treaty Policy and Procedures for International Students and the Foreign National Information Form. A current listing of countries which have negotiated Tax Treaty Benefits with the United State will determine if a tax treaty is available for your country. Tax Treaty information is maintained on the controller’s Web site:

http://www.case.edu/finadmin/controller/student_adv/treaty_count.htm

Non-Resident Alien Student Employees should schedule an appointment for the Tax Treaty Benefit with Betty Capasso at 368-5938 located in the Bio-Enterprise Building.

_Students who are from countries which are not eligible for tax treaty benefits, should not schedule an appointment as indicated in the attached procedures._

If you are applying for the first time you must complete and sign the Foreign National Information Form and bring your passport, I-20 OR IAP66, social security card and your I-94 card when you come for your appointment. Please see the Policy and Procedures page. _Each calendar year you must renew your tax treaty as all tax treaty benefits expire at the end of each year, December 31st_. If you are eligible, your benefit will begin once your forms are processed and a Form 8233 is accepted by the Internal Revenue Service. _Taxes withheld on earnings prior to acceptance of form 8233 cannot be refunded._

If you have questions regarding tax treaty benefits you may contact Betty Capasso at 368-5938 or E-mail Betty at bjc5@case.edu.

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Attachments