Paying Foreign National Student a Scholarship or Fellowship through Student Fiscal Services (SFS) System

Foreign National completes UoW 1007

Department sends award letter and UoW 1007 to SFS

Student receives money by check or via ACH. Taxes may or may not be withheld depending on the amount of award.

Is award from U.S. source funds?

Claims exemption due to tax treaty?

Student completes W-8BEN

Taxes withheld per tax treaty 1042-S reporting

Foreign Source funds

No U.S. taxes are owed on this award

No other form

Taxes withheld at 14% Taxes charged to student's account 1042-S reporting