

MEMORANDUM

To: International Students  
FROM: Betty Capasso, Tax Treaty Administrator, Payroll Department  
DATE: July 1, 2008  
RE: Tax Treaty Benefits for the Academic Year – 2008-2009

Since July 1, 1998 Case Western Reserve University has provided 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.

The attached information includes the Tax Treaty Policy and Procedures for International Students and the Foreign National Information Form and a listing of countries which have negotiated Tax Treaty Benefits with the United States. Please refer to the attached listing to determine if a tax treaty is available for your country.

**The above information and forms are maintained on the Controller's Web site under Payroll:**

<http://www.case.edu/finadmin/controller/payroll.htm>

*Non-Resident Alien Student Employees* should schedule an appointment for the Tax Treaty Benefit with Betty Capasso at 368-5938 or E-mail Betty at [betty.capasso@case.edu](mailto:betty.capasso@case.edu).

*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 bring the necessary documents listed on the Policy and Procedures attached page. *Each calendar year you must renew your tax treaty as all benefits expire at the end of the year on December 31<sup>st</sup>. Taxes withheld on earnings prior to acceptance of your forms cannot be refunded.*

If you are eligible, your benefit will begin once your forms are processed and signed.

BJC  
Attachments