

# VIRGINIA COMMONWEALTH UNIVERSITY

## STUDENT TAX REFERENCE GUIDE

The Student Tax Reference Guide provides information and resources to the U. S. citizen, resident and non resident alien student.

The guide is not intended to cover all tax situations or provide tax advice. Students with individual specific or unique tax questions or problems that are not addressed in these publications should seek assistance from external authorities. A listing of useful phone numbers and web sites is provided. In addition, because of the complexity of the tax code and its frequent modification either through legislative or administrative action or judicial decisions, it is recommended that the publications be reviewed annually. While the material presented herein should prove helpful, students are reminded that the publications available at the referenced sites are not limited to these specifically referenced resources.

### THE STUDENT'S RESPONSIBILITY

Students are responsible for completing the correct tax forms and providing them to the University's Payroll Office, and notifying the Payroll department of changes in their tax status in a timely manner. Students should also make sure that their mailing addresses are kept current by updating all changes in the Banner Self Service system. No one from the University can act as a representative for an individual dealing with the Internal Revenue Service (IRS). However; in the case of a tax question or problem, the University can assist in supplying appropriate support documentation for payments made to individuals.

### THE UNIVERSITY'S TAX RESPONSIBILITIES

The University's tax responsibilities evolve from its status as a state supported educational institution, as an employer, and as a provider of student financial assistance. The University is responsible for withholding taxes from paychecks and reporting income to the IRS and Virginia state tax authorities in accordance with statutes and regulations. At VCU, Payroll Services carries out these withholding and reporting responsibilities. For technical or complex tax issues, please email our Executive Director of Payroll and Tax Services at [vbking@vcu.edu](mailto:vbking@vcu.edu)

### COMPLIANCE REQUIREMENT – WORK-HOUR LIMITATION FOR NONRESIDENT ALIENS

It is a requirement of federal immigration and labor laws that the nonresident alien student worker may work no more than a maximum of 20 hours per week (except during summer and breaks in the academic year when classes are not scheduled). This schedule cannot be an average of several weeks as each week stands alone in the 20-hour-per-week limitation. These hours include graduate assistantships. Working more than the allotted hours is considered unauthorized work and will put the student out of status and ineligible for reinstatement.

Questions regarding this requirement should be addressed to the VCU Global Education Office: [www.global.vcu.edu/](http://www.global.vcu.edu/) (804) 828-8471; [geo@vcu.edu](mailto:geo@vcu.edu).

### FEDERAL/STATE TAX WITHHOLDING FORMS

To claim exemption from withholding or to establish the amount to be withheld, the Tax Withholding forms listed below are used by the U.S. citizen, resident alien and nonresident alien and can be found at this [link](#).  
NOTE: To continue exemption from federal and state income tax withholding from year to year, new forms

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**MUST** be completed before January 15 of the succeeding year. If forms are not received on time by VCU Payroll Services, taxes will be withheld.

## **U.S. Citizen and Resident Alien:**

- Federal Form W-4
- State of Virginia Form VA-4

## **Non-Resident Alien:**

- Federal Form W-4
- State of Virginia Form VA-4
- Federal Form W-8BEN

Non-resident alien students from countries with which the United States has a tax treaty may be exempt from federal and state withholding tax **for otherwise taxable scholarships**. To claim the benefit of a treaty provision, the student is **required** to complete IRS Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding. In absence of this form, all scholarship amounts in excess of qualified tuition and fees will be subject to a 14% federal income tax charge and may be also subject to a 5.75% state income tax charge. This charge is added to the student's account.

- IRS Form 8233

Exemption from Withholding on Compensation for Dependent and Independent Personal Services performed in the United States by a Non-Resident Alien Individual and the Revenue Procedure 87-8 or 87-9. NOTE: These forms must be created in the VCU Payroll Services office at [104 North Belvidere Street](#) utilizing our Thomson Reuters Tax Navigator/Windstar System. Eligible international students seeking an exemption should make an appointment at the beginning of each calendar year by calling (804) 828- 0740. Additional appointments should be made whenever a change in tax or residency status occurs.

## **IRS PUBLICATIONS/WEB LINKS FOR U.S. CITIZENS AND INTERNATIONAL STUDENTS**

Receiving payments for wages and/or scholarships and fellowships:

- Publication 15 - Circular E, Employer's Tax Guide
- Publication 513 - Tax Information for Visitors to the United States
- Publication 515 - Withholding of Tax on Nonresident Aliens and Foreign Entities •
- Publication 519 - U.S. Tax Guide for Aliens
- Publication 901 - U.S. Tax Treaties
- [IRS Publications for Individuals and Employers](#)

Eligibility for exemption from FICA/Medicare withholding:

- [www.irs.gov/pub/irs-drop/rp-05-11.pdf](http://www.irs.gov/pub/irs-drop/rp-05-11.pdf)

These publications and others may be obtained by downloading from the IRS web site:

- <https://apps.irs.gov/app/picklist/list/formsPublications.html>

Specific tax withholding forms also may be obtained from VCU's Human Resources web site:

- [www.hr.vcu.edu/about/forms.html#payroll](http://www.hr.vcu.edu/about/forms.html#payroll) as well as from the Controller's office Tax website: <https://controller.vcu.edu/about/tax-information/>

## **USEFUL TELEPHONE NUMBERS/RELEVANT WEBSITES**

Federal Internal Revenue Service (IRS):

- Toll Free Taxpayer Assistance - 1-800-829-1040
- Toll Free Forms - 1-800-829-FORM

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Commonwealth of Virginia's Department of Taxation:

- Taxpayer Assistance - (804) 367-8031; [www.tax.virginia.gov/](http://www.tax.virginia.gov/)

Virginia Commonwealth University (VCU):

- Payroll Services - (804) 828-0740, [payroll@vcu.edu](mailto:payroll@vcu.edu) For International Students, [intltax@vcu.edu](mailto:intltax@vcu.edu)
- Global Education Office - (804) 828-8471, [www.global.vcu.edu](http://www.global.vcu.edu)