

ABBREVIATED FELLOWSHIP QUESTIONNAIRE

Name: _____

Social Security Number _____ - _____ - _____

(1) Are you a U.S. citizen? _____ Yes _____ No

(2) Are you a permanent resident of the U.S.? _____ Yes _____ No

If you answered “yes” to question (1) or (2), please stop here.

If you did not answer “yes” to question (1) or (2), please continue.

 (3) Are you a participant in the La Caixa program? _____ Yes _____ No

If you answered “yes” to question (3), please stop here.

If you did not answer “yes” to question (3), please continue.

 What is your country of permanent residence? _____

What is your current visa status? F1, J1, F2, J2, H1B, H4, M1, M2, Q1, Q2, _____
 (Please choose one of the above, or write in your status)

FMS Tax Department will forward a tax questionnaire to you which you must complete and return to us. This will enable us to determine your tax residency and eligibility for reduced tax rates on your fellowship income. If you are not a resident of the U.S. for tax purposes, we are required to withhold taxes on any U.S. sourced fellowship income unless you qualify for tax treaty benefits and have filed the required forms with the FMS Tax Department. The federal tax withholding rate for nonresident alien fellowship income may be as high as 30%; the state tax rate is 3.4%. The federal rate may be reduced for individuals in certain visa statuses even if treaty benefits are not available. For more information on the taxability of scholarship and fellowship income, refer to IRS Publication 519. The following countries have tax treaties with the U.S., which may, in certain cases, exempt fellowship and scholarship income from taxes:

Armenia	Israel	Portugal
Azerbaijan	Japan	Romania
Belarus	Kazakhstan	Russia
Belgium	Korea	Slovak Republic
China	Kyrgyzstan	Slovenia
Cyprus	Latvia	Spain
Czech Republic	Lithuania	Tajikistan
Egypt	Luxembourg	Thailand
Estonia	Moldova	Trinidad and Tobago
France	Morocco	Tunisia
Georgia	Netherlands	Turkmenistan
Germany	Norway	Ukraine
Iceland	Philippines	Uzbekistan
Indonesia	Poland	Venezuela