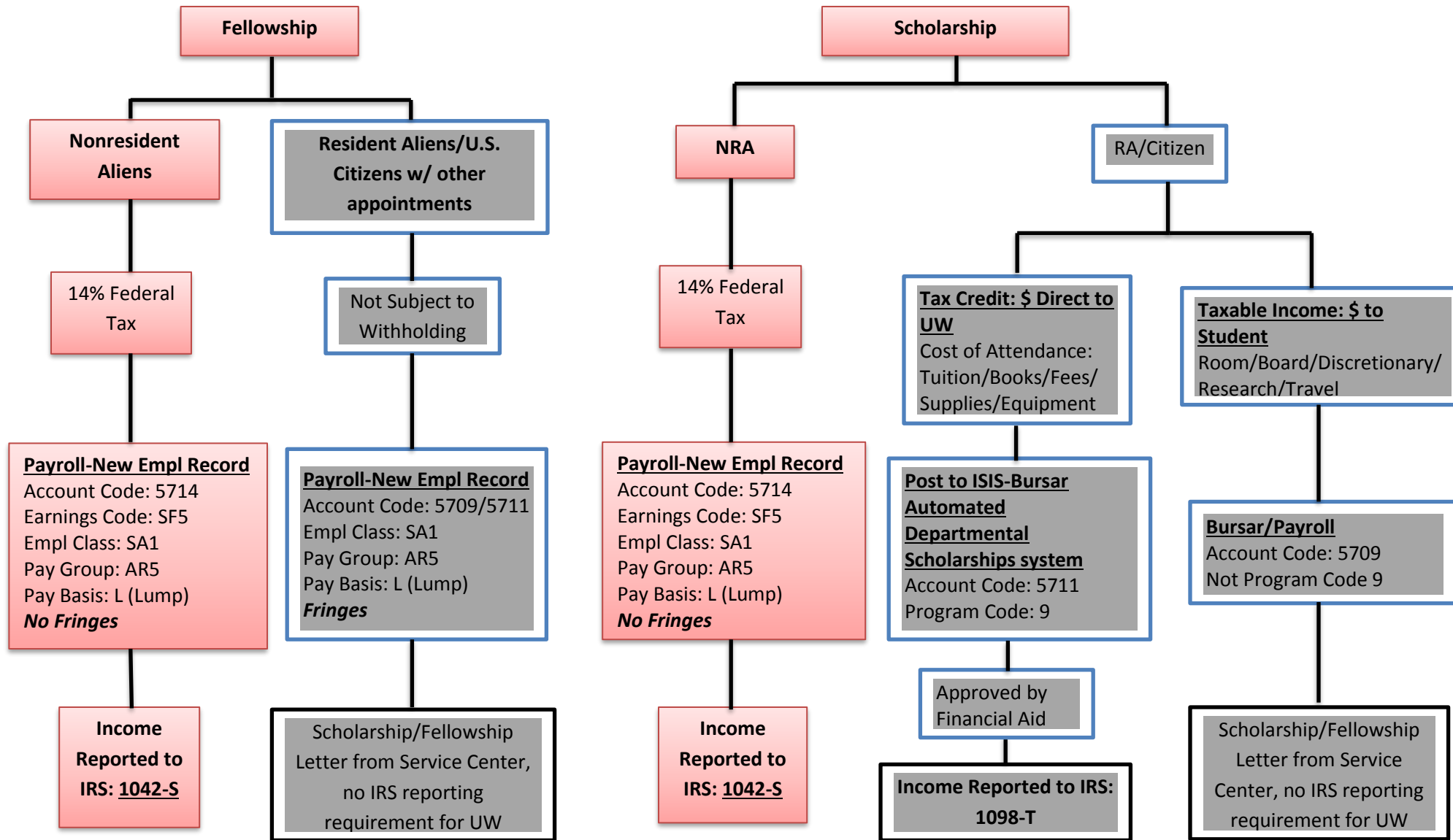


# Lump Sum Non-Service Payments to Nonresident Alien\* Fellows and Scholars



\*If an individual is an alien (not a U.S. citizen), they are considered a nonresident alien for tax purposes unless they meet one of two tests. They are a resident alien for tax purposes if they meet either the green card test or the substantial presence test for the calendar year (January 1-December 31). Resident Aliens are taxed like U.S. citizens. See [Policy and Procedure: 601-Tax Compliance, Reporting, and Withholding on Non-Salary Payments](#) under header [Employee Payments](#) for policy on payments to employees.