

Nonresident Alien Tax Compliance ^[1]

The purpose of this course is to provide an overview of the University's responsibilities for nonresident alien tax compliance and the role of the Employee Services' International Tax team in reviewing payments to foreign individuals and entities. Participants will gain an understanding of the types of payments that require review and the key factors considered in determining appropriate tax treatment.

Program Level: Basic

Prerequisites: None

Advanced Preparation: N/A

Instructional Method: Group-Internet Based

Instructor: [Kendra Zafiratos](#) ^[2]

Recommended CPE Credit: 1.0 Hours

Field of Study: Taxes

Course Objectives:

At the end of the course, participants will be able to:

- Identify Internal Revenue Code requirements governing taxation of payments to foreign individuals and entities
- Recognize that payments to nonresident aliens occur through several streams: Accounts Payable, Student Finance, and Payroll
- Recap the key factors considered in related tax withholding and reporting requirements, including Nature of Payment, Beneficial Owner, Tax Residency Status, Source of Income, and Tax Rate
- Work appropriately with Employee Services' International Tax team and their campus partners to promote nonresident alien tax compliance across the University

Course Developer: Kendra Zafiratos

Course Reviewers: Adam Stark, CPA, Colorado license # , Tori Roedel - September 2026

Program Policies ^[3]

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Links

- [1] <https://www.cu.edu/controller/cpe-cpas/course-catalog/nonresident-alien-tax-compliance>
- [2] <https://www.cu.edu/controller/cpe-cpas/instructor-biographies/kendra-zafiratos-cpe-instructor>
- [3] <https://www.cu.edu/controller/cpe-cpas-policies> [4] <http://www.learningmarket.org>