



International Tax Appointments

New International Employees

All new international employees of the University of Colorado—including students, scholars and researchers—must consult with an international tax specialist to determine and document tax residency status, and to fill out related paperwork. When possible, it is ideal for this consultation to occur before the employee receives his/her first paycheck. Employees should be prepared to review their entire history of presence in the United States, including dates in and out of the country, and corresponding immigration statuses.

Employees who are legal permanent residents of the United States do not need to meet with an international tax specialist but must provide a copy of their green card to the International Tax Office.

Required documentation

Employees must bring to their appointments, their passport/I-994 and immigration document (I-20, DS-2019, EAC, H1B approval, etc.).

Social Security number

It is not required to have a Social Security number (SSN) to meet with an international tax specialist. However, if the employee is eligible for tax treaty benefits, the applicable paperwork cannot be completed without Social Security number and, therefore, it may be necessary for the employee to make a second appointment after he/she has received the card.

Temporary identification numbers

To facilitate timely payment, a temporary identification number can be issued only when the employee has applied for a Social Security number but not received it within one month of the employment start date. The temporary identification number is only for use in the University of Colorado's human resources system and is not valid for use in any other manner. If the issuance of a temporary identification number becomes necessary, the employee must bring his/her letter of Social Security number application, issued by the Social Security Administration, as well as a letter from his/her department indicating the employment start date.

Scheduling the appointment

Employees can arrange an appointment with an international tax specialist through our [online appointment scheduling system](#).



All International Employees

All international employees must notify an international tax specialist if they change or extend their immigration status, or if they suspect they have become residents for taxation purposes. It may or may not be necessary to schedule an appointment, so we encourage employees in one of the above situations to contact an international tax specialist via email or phone so we can determine if an appointment is necessary.

Independent contractors

Foreign nationals providing independent services to the University of Colorado are not required to meet with an international tax specialist, but departments are strongly urged to contact the university's international tax specialists before hiring an international visitor to ensure he/she is eligible to provide services and receive payment.

In extremely limited situations, visitors providing independent services may be eligible for an exemption from federal income tax withholding on the payments they receive. If an independent contractor believes he/she is eligible for a tax treaty exemption, he/she must meet with an international tax specialist before leaving the United States. Please contact an international tax specialist via phone or email before scheduling any appointment for an independent contractor.

Independent contractors who do not have a valid Social Security number or individual taxpayer identification number are NOT ELIGIBLE for an upfront tax treaty exemption.