

IRS regulations require that Nonresident Aliens who are receiving a grant/award are subject to 30% federal withholding on the payment. Grants/awards are amounts received by an individual primarily in recognition of religious, charitable, scientific, educational, artistic, literary or civic achievement as a result of entering a contest. Generally, tax treaty provisions are not available to exempt a grant/award from the 30% tax withholding. If you receive a grant/award the Gerda Lissner Foundation is required to withhold 30% from the amount and remit it to the IRS. If you do not have a TIN (taxpayer identification number) you must file a form W-7 to obtain one (copy attached).