




Prizes and Awards

Prizes and awards are always considered U.S. source income for NRAs, and withholding of U.S. taxes is required at 30% unless a tax treaty applies and the recipient has either a U.S. Social Security Number or Individual Taxpayer Identification Number (ITIN).

Departments must provide completed forms [UM376A](#)  and [UM140](#)  for each prize recipient. (If the recipient has received previous UMKC prize income, the UM-376A is not required.)

Gross-Up Formula: Departments have the limited option of "grossing up" the payment to provide the contracted amount to the NRA. The amount is calculated by multiplying the contracted amount by 1.428572. This is recommended only in unusual circumstances.

Complete the following forms and email to Emma Satterfield at SatterfieldE@umkc.edu  :

- NRA PAF (UM376A) (If the recipient has received previous UMKC prize income, the UM-376A (NRA PAF) is not required.)
- NEA Payment Request Form (UM140)

Request the following from the recipient and send to Emma Satterfield:

- [Foreign Visitor Tax Assessment Intake Form \(UM374\)](#): Must be filled out as completely as possible, in particular The U.S. Immigration History Part 2 which must include all immigration history, specifying visa type and activity.
- Social Security Card/Social Security Card Application Letter (If applicable)
- Visa: Include all US visas, whether current or expired. Also include both the stamp page and the visa page when scanning.
- Passport: Ensure this is not expired.
- Copy of I-94: Can be accessed using [I-94 retrieval process](#)
- Work Authorization: I-20, DS-2019, I-797, EAD, etc.