# FALL 2024 - INCLUSIVE INTERNSHIPS & FELLOWSHIPS

## (Also known as NEBOs - Non-Employment Based Opportunities)

***NEBOs are inclusive, paid non-employment based opportunities that <u>DO NOT</u> require work authorization. NEBOs are experiential learning opportunities that typically provide payment via a stipend after collecting Form W-9 from participants. Internships and fellowships that are inclusive and open to undocumented students are classified as NEBOs.***

***Do you know of paid inclusive internship or fellowship programs open to those without work authorization?***
***Email Nicole Wesley at nicole.wesley@thedream.us!***

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# NEBOs & TAXES

## Is compensation from my internship or fellowship taxable?

It depends. If the compensation is explicitly meant to be used for "qualified education expenses" (defined by the IRS as tuition, required fees, books, supplies and/or equipment), it generally would not be taxable income. Compensation that can be used freely and without restrictions is considered taxable income and should be reported as income on a tax return. Examples of opportunities where compensation is taxable include Parker Dewey Micro-Internships, Teach for America's Ignite Fellowships, Dream Summer Fellowships, TheDream.US Internship Funding Program, and TheDream.US Experiential Fellowship Program. Since taxes aren't deducted from these opportunities' compensation, it's recommended that individuals save 30% to 35% of their compensation to pay taxes.

## Most NEBO stipends are considered taxable income!

**Remember- save 30-35% of your income to pay for taxes!**

More tax questions? Review our Tax Matters FAQ (found on our ITIN webpage)

*Most NEBOs also require a Tax Identification Number (i.e. SSN, ITIN, or EIN)*

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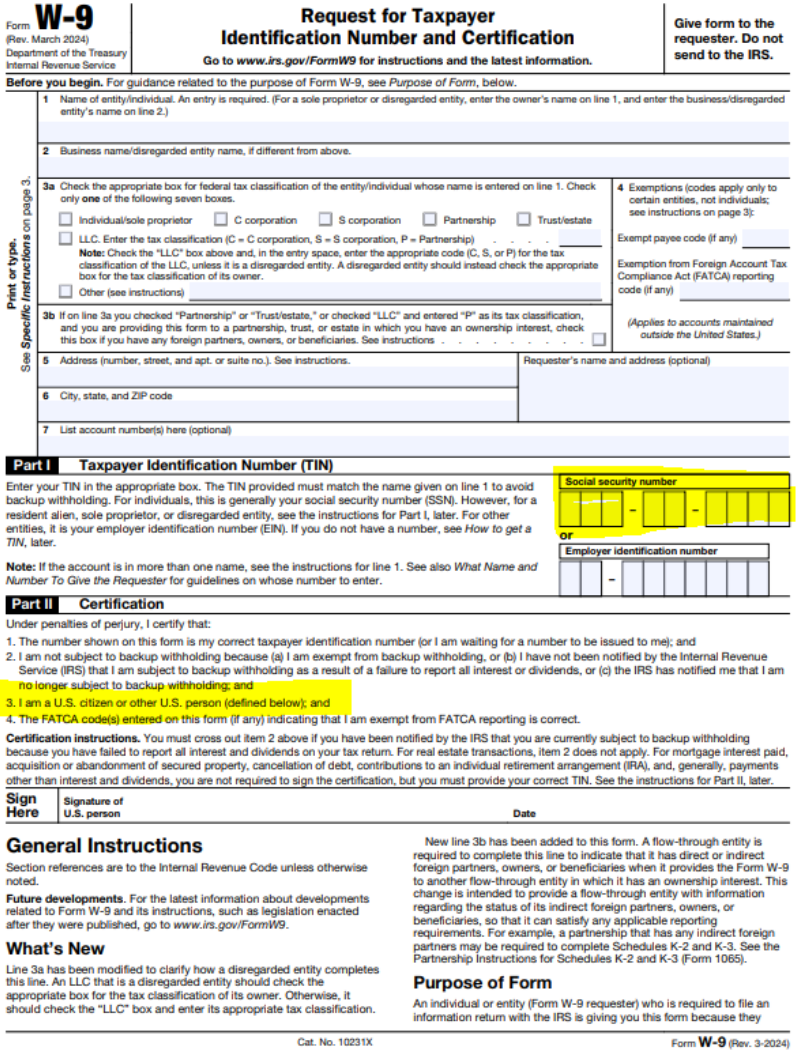
# NEBOs & TAXES: Form W-9

## Most NEBOs require participants to complete Form W-9

- Yes, an ITIN can be inputted into the SSN field.

- For tax purposes only, you are considered a **U.S. resident alien** if you meet the IRS' Substantial Presence Test. A U.S. resident alien is considered a U.S. person or individual (but not a citizen) for tax purposes only. (Per the IRS, an alien is an individual who is not a U.S. citizen.)

*The entity disbursing payment uses Form W-9 information to fill out a **Form 1099** to report these payments to IRS. Copies of Form 1099 are sent by entity to IRS and payment recipient post-payment around tax season (January-February).*



Form **W-9** (Rev. March 2024) Department of the Treasury Internal Revenue Service

**Request for Taxpayer Identification Number and Certification**

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

**Note:** Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

*(Applies to accounts maintained outside the United States.)*

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐

5 Address (number, street, and apt. or suite no.). See instructions. Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Print or type. See *Specific Instructions* on page 3.

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number ___ - ___ - ____

or

Employer identification number ___ - _____

**Part II Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here** Signature of U.S. person Date

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

**What's New**

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X Form **W-9** (Rev. 3-2024)

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FOR THEDREAM.US SCHOLARS ONLY

# THEDREAM.US - CAREER CONNECTIONS INTERN

## Deadline: Sun, Oct 6 | Stipend: $4,000

CAREER CONNECTIONS
A PROGRAM OF THEDREAM.US

***To Apply:***
Log into Parker Dewey at https://info.parkerdewey.com/thedreamus. Find and apply to "Career Connections Intern - TheDream.US" posting.

***IMPORTANT:*** *Scholars must add TheDream.US in the Affiliation section of their profile to see internships exclusively for Scholars!*

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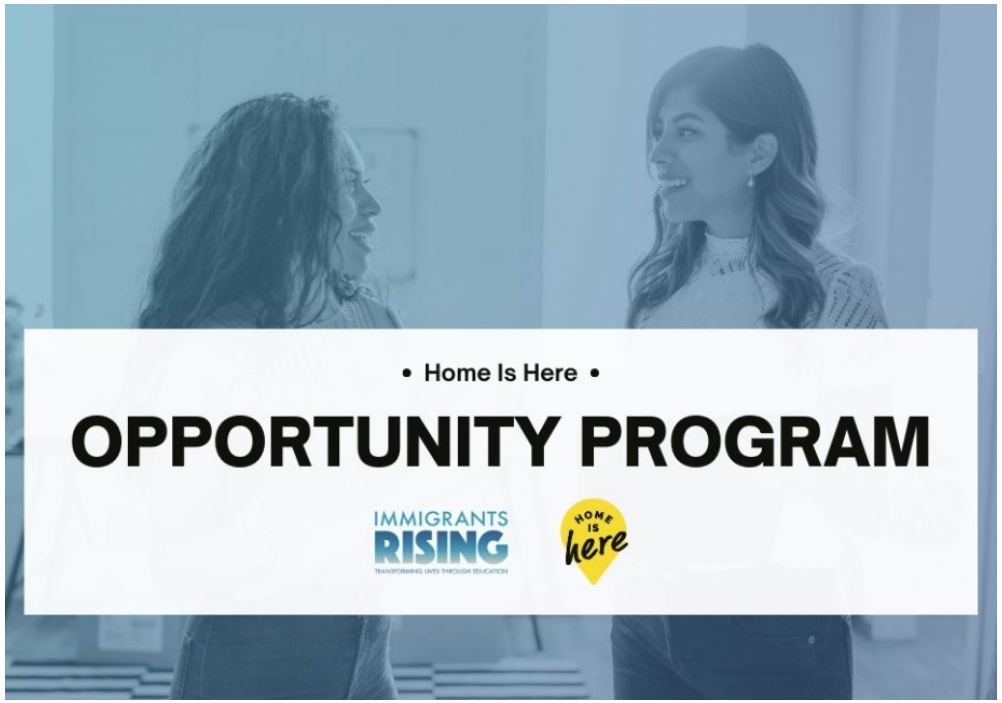
**Assist TheDream.US Career Supports staff in creating a NEBOs directory and conducting career research**
**Internship Runs:** Mid-Oct 2024 - Feb 2025
**Eligibility:**

- Must be currently enrolled Scholar with 2.5 GPA minimum
- Must have an ITIN or SSN
- Strong attention to detail and organizational skills
- Strong communication skills - both verbal and written
- Experience in Google Sheets, Docs, and Google Drive
- Preferred: Has experience finding, applying, and participating in at least 1 paid internship or fellowship
- Upload resume as part of application

FOR ANY UNDOC PERSON THAT MEETS REQUIREMENTS

# IMMIGRANTS RISING - HOME IS HERE OPPORTUNITY PROGRAM

## Deadline: Monday, October 14| Stipend: $7,000




**Prepare and train participants to serve as immigrant entrepreneur ambassadors and leaders nationwide**
**Program Runs:** Nov 2024 - March 2025
**Eligibility:**

- Being undocumented and interested in learning about entrepreneurship and advocacy
- Experience and comfort in public speaking, sharing your story, and community building
- Entrepreneurship experience preferred but not required
- Must commit to 10-15 hours/week
- Must have an ITIN or SSN

***Website:*** *https://immigrantsrising.org/home-is-here-opportunity-program/*
***Nominate a Scholar/Alum ASAP:*** *https://airtable.com/app22BdjBIH5N2HBO/pagSumI6nhfYqATIK/form*

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# OYATE GROUP - BEYOND RISING INTERNSHIP

## Deadline: Sun, Sept 29, 2024 | Stipend: $500 per month | NYC

**Connects NYC undocumented youth to internships with colleges, businesses, and nonprofits**
**Program Runs:** Mid-Fall 2024 to May 2025
**Eligibility:**

- Must be an undocumented youth aged 16-20 living in NYC
- All majors welcome
- Must commit 10-12 hours per week and meet internship deadlines
- Interns receive a monthly stipend of $500 via VISA gift cards

***Website:*** *https://oyategroup.org/beyond-rising/*

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# SADIE NASH - ELLA FELLOWSHIP

## Deadline: Tues, Oct 1, 2024 | Stipend: $1,200 | NYC or NJ

***Website:*** *https://www.sadienash.org/ella-fellowship*

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**An 8-month fellowship bringing to life a social justice project in their community**
**Program Runs:** Nov 2024 - June 2025
**Eligibility:**

- Be 18-22 years old located in NYC, NJ, or no farther than 2 hrs from NYC or Newark
- Self-identify as a woman or gender-expansive person
- Can commit to 72 hours (includes individual project time + monthly NYC/Newark retreats)
- Be a self-motivated individual that wants to make a change in their community
- Must create and upload a 2-3 page Project Proposal as part of application
- Must have an ITIN or SSN

# CODE THE DREAM

**FOR ANY UNDOC PERSON THAT MEETS REQUIREMENTS**

## Deadline: Sun, Nov 10 | Stipend: $0 for CTD Learns classes - but CTD Learns Alumni are eligible to apply for paid apprenticeships

Founded by a former undocumented professional, Code the Dream (CTD) provides:

1. Free coding and software development courses through **CTD Learns**
2. Paid apprenticeships through **CTD Labs***

**CTD Learns** (free, intensive online code school)

***Spring Trimester Apps Close: Sunday, Nov 10*** | ***Apply Here***

- Lasts 6-18 months, with 10-20 hrs of weekly classwork
- Offers 3 cohorts annually: spring, summer, fall
- **Eligibility:** 18+, from a diverse background, and has time/motivation to excel. Prior coding skills and college enrollment are not necessary.

***Only individuals who successfully pass CTD Learns are eligible to apply for apprenticeships**

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# TEACH FOR AMERICA - IGNITE FELLOWSHIP

## Deadline: Wednesday, Nov 20, 2024 | Stipend: $1,200

**A virtual, paid, part-time tutoring fellowship from January 2025 - April 2025**

**Eligibility:**

- Must be a current undergraduate or graduate college student, or a renewing Ignite Fellow
- All majors welcome
- Must have an ITIN or SSN
- 2.5 GPA or higher
- Be available to tutor up to 5 hours per weeks
- If selected, must complete a TrueScreen background check. ITIN holders should enter all 8s or all 9s in the SSN field.

***Website:*** [https://www.teachforamerica.org/ignite-fellowship](https://www.teachforamerica.org/ignite-fellowship)

***Disregard their website's mention that fellows need work authorization.***

THEDREAM.US ***Over 100+ Scholars have become Ignite Fellows!***

FOR ANY UNDOC PERSON THAT MEETS REQUIREMENTS

# HEALTH CAREER CONNECTION - 2025 SUMMER INTERNSHIP PROGRAM

## Apps Open: Wed, Oct 9 | Deadline: Wed, Dec 11 | Stipend: $4,200 - $6,000

**Summer public health internships for BIPOC, low-income, and first-gen students**

**Program Runs:** June 2025 - August 2025

**Eligibility:**

- Must be undergraduate or recent college graduate (not for graduate students) from diverse, low-income background
- Interested in public health (health policy, community health, health IT, etc.)
- Ability to intern 10 consecutive weeks, full time (40 hr per week) during typical business hours over summer
- Must have an ITIN or SSN

***HCC serves 5 major regions (CA, NC, DC, NY, NJ, and New England). Internships are in-person, remote, or hybrid (depends on host site).***

***Website:*** https://www.healthcareers.org/internship-program/program-registration/

***Internship Applicant Info Sessions:*** https://www.healthcareers.org/applicant-webinar/

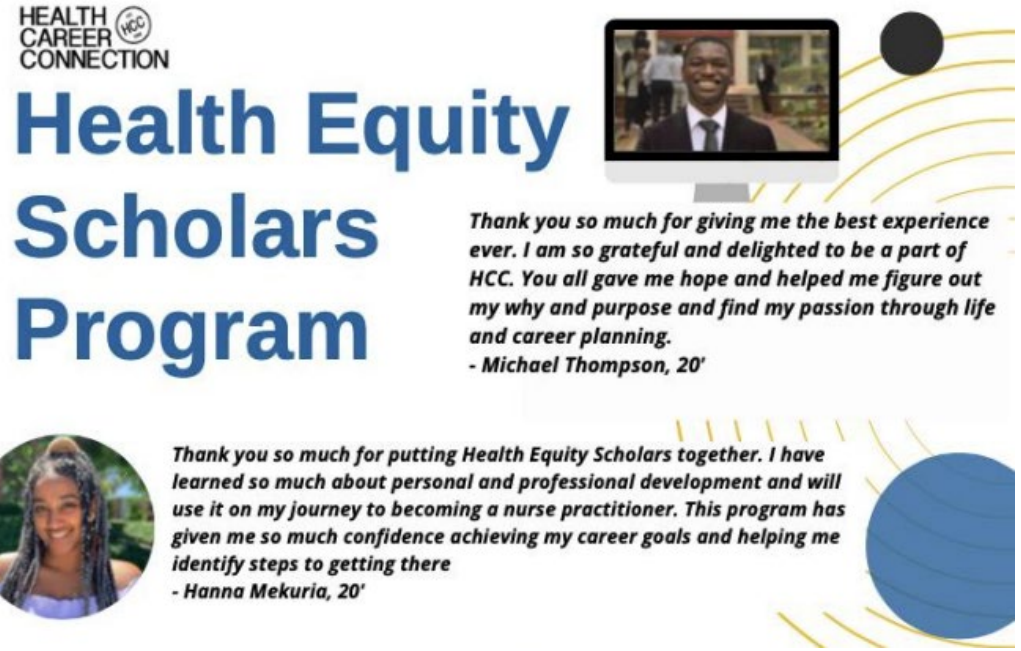
FOR ANY UNDOC PERSON THAT MEETS REQUIREMENTS

# HEALTH CAREER CONNECTION - HEALTH EQUITY SCHOLARS PROGRAM

## Apps Open: Wed, Oct 9 | Deadline: Wed, Dec 11 | Stipend: $2,000

**A virtual program to develop next generation of Diverse Health Equity and Racial Justice Leaders**
**Program Runs:** Summer 2025 for 8 weeks
**Eligibility:**

- Must be undergraduate or recent college graduate (not open to graduate students)
- From diverse, low-income background
- Interested in public health (health policy, community health, health IT, etc.)
- Engage 20 hrs/week for 8 weeks and engage in team consulting projects with client organization
- Must have an ITIN or SSN

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***Website to Apply:*** https://www.healthcareers.org/internship-program/program-registration/
***HESP Website:*** https://www.healthcareers.org/internship-program/health-equity-scholars-program/

FOR ANY UNDOC PERSON THAT MEETS REQUIREMENTS

# UCLA - DREAM SUMMER FELLOWSHIPS

## Apps Open: TBD - Dec/Jan | Deadline: TBD - Jan 2025 | Stipend: $7,000

***Website:***
*https://labor.ucla.edu/our-projects/dream-resource-center/dream-summer/*

**Helps place immigrant youth fellows with social justice focused organizations nationwide**
**Program Runs:** Summer 2025
**Eligibility:**

- Must be an immigrant (non-DACA undocumented youth highly encouraged to apply)
- All majors welcome
- Interest in social justice and immigration issues
- Must have an ITIN or SSN

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