

All individuals who are not United States citizens or permanent residents are required to complete a Foreign National (NRA) Tax Status Information Form to determine his or her U.S. tax residency status. There are additional tax forms required by the Internal Revenue Service that may also be required. Failure to complete necessary forms in a timely manner will result in tax withholding at the maximum rate; the University cannot refund any tax withheld.

If your status changes, including a change to Permanent Residency, contact Payroll staff immediately and provide updated support.

Forms included in the Foreign National (NRA) process:

- **Foreign National (NRA) Tax Status Information form**

This form is designed to collect the information necessary to determine the U.S. tax status of a non U.S. Citizen.

- **Form W-8Ben (IRS Form)**

An IRS form must be completed by a nonresident alien to establish his or her foreign status and to claim an exemption from federal income tax withholding on scholarship, fellowship or stipend payments.

- **Form 8233 (IRS Form)**

An IRS form is used to claim a tax treaty-based exemption from federal tax withholding on income received for personal services (wages, salary, etc.). Form 8233 allows you to claim 'exempt' from federal withholding on earnings as allowed by certain tax treaties. Different countries offer different income treaty types with limits. If there is a change to your visa type, you must submit a new 8233 form. This form is only valid for one calendar year.

- **Form W-4 Withholding Allowance Certificate (IRS Form)**

An IRS form that determines how much federal and state withholding tax will be deducted from an individual paycheck.

When completing the Federal W-4 or State W-4 NRA's may not claim:

- Married
- Exempt
- More than "01" allowance (unless you are a resident of Canada, Japan, Mexico, or Republic of Korea, in which case you may claim any number of allowances)

NOTE: Foreign Nationals (NRA) must complete two W-4 forms at the time of hire, one for federal withholding and one for state withholding. If you have already completed and returned a W-4, the W-4 on file will be reviewed and may be required to be re-filed if the information is incorrect or does not follow the guidelines above. Payroll staff will notify you to complete a corrected W-4. Until Payroll receives a corrected W-4, withholding of taxes will be held at the default, which is the maximum rate.

If the Foreign National (NRA) is eligible for treaty benefits, the W-4 will become effective after the treaty limits are reached.

At your scheduled meeting, Payroll staff will inform you of treaty limits for your country and income type.

For further information on withholding of taxation on Nonresident Aliens go to IRS website, see: <http://www.irs.gov/> and search for Publication 515.