



FOLDER #5 - INSTRUCTIONS FOR COMPLETING ALIEN TAX INFORMATION FORMS

(All non-U.S. Citizens)

1. ALIEN TAX INFORMATION REQUEST FORM - To be completed by new employees who are non-U.S. citizens. This form is used by the Payroll Office to determine your status for U.S. tax withholding. The University is required to fulfill tax reporting obligations and maintain compliance with tax and immigration laws for the United States pertaining to nonresident alien individuals. To ensure compliance, this form was developed to gather information on all nonresident individuals. Please complete all information as instructed on the form.

READ INSTRUCTIONS BEFORE COMPLETING THE FOLLOWING FORMS. (If you are not sure if a form applies to you, contact the AgCenter Human Resource Management Office for assistance.)

2. Income received by a nonresident may be subject to income tax. However, a nonresident may be exempt from paying U.S. income tax because of a tax treaty between the U.S. and his/her country of residency. *Publication 901 (U.S. Tax Treaties)* may be obtained to help you determine if you qualify for the exemption, **or you may contact the AgCenter Human Resource Management Office for information. If you do qualify for the exemption, please complete the following forms:**
 - a) **FORM 8233** (EXEMPTION FROM WITHHOLDING ON COMPENSATION FOR INDEPENDENT PERSONAL SERVICES OF A NONRESIDENT ALIEN INDIVIDUAL) - *(If completing this form, also complete the W-4 and L-4 forms found in Folder #1 of the employment packet, and see note below.)*
 - b) **ATTACHMENT TO FORM 8233** - This form is specific to each country; therefore, please be sure the form included in your packet is the treaty for your country, if applicable.. If a corrected form is needed, please contact the AgCenter Human Resource Management Office.

NOTE: *A nonresident alien is limited to the number of personal exemptions he/she may claim on the Form W-4 (included in Folder #1 of the employment packet). Use the following guidelines when completing Forms W-4 and L4:*

NON-RESIDENT ALIEN WITH TAX TREATY BENEFITS

FORMS W-4 AND L-4 - Employees eligible for and claiming tax treaty benefits will not pay income taxes; however, they must still complete the W-4 and L-4 forms for when their exemption expires. Forms should be completed as follows and must always accompany Form 8233:

1. Single, regardless of marital status
2. One withholding allowance
3. In block 6, write "NRA" **on W-4 form only.** *Students from India do not write "NRA".*
4. Exceptions to #2: Residents of Canada, Republic of South Korea, and Mexico are allowed to claim all of their dependents, but must still claim single. (They are not allowed to claim "exempt.") *Students from India must claim single, but are allowed to claim up to two allowances.*

NON-RESIDENT ALIEN WITHOUT A TAX TREATY

FORMS W-4 AND L-4 - Non-resident aliens who are not exempt from taxes because their country does not have a tax treaty with the U.S. must claim the following:

1. Single, regardless of marital status
2. One withholding allowance
3. In block 6, write "NRA" **on W-4 form only.** *Students from India do not write "NRA".*
4. Exceptions to #2: Residents of Canada, Republic of South Korea, and Mexico are allowed to claim all of their dependents, but must still claim single. (They are not allowed to claim "exempt.") *Students from India must claim single, but are allowed to claim up to two allowances*