

FORMS REQUIRED FOR NONRESIDENT ALIENS (NRA)

17 November 2003.	FORMS	FILED	AGENCY CODE	W4 CAN BE COMPLETE D :
PERMANENT RESIDENT	W4 CSF W-9	ONCE, KEPT ON FILE IN P/R	360200	AS A US CITIZEN
RESIDENT ALIEN FOR TAX PURPOSES	W4 CSF W-9	EVERY CALENDAR YEAR ORIGINALS SENT TO PAYROLL	360200	AS A US CITIZEN
NRA FOR TAX PURPOSES, NO TREATY APPLIES: * EMPLOYEE	W4 CSF	EVERY CALENDAR YEAR ORIGINALS SENT TO PAYROLL	360200	MUST FILE "SINGLE". FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CAN NOT USE LINE 7.
NRA FOR TAX PURPOSES, TREATY APPLIES: * EMPLOYEE NEEDS A W-9 & A W-9 ATTACHMENT	W4 CSF 8233 (DEC, 2001) REP LETTER	EVERY CALENDAR YEAR ORIGINALS SENT TO PAYROLL	360200	MUST FILE "SINGLE". FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CAN NOT USE LINE 7.
NRA FOR TAX PURPOSE, TREATY APPLIES: * FELLOW *	W4 CSF parts W8-BEN (I, II, IV)	EVERY CALENDAR YEAR ORIGINALS SENT TO PAYROLL	360299	MUST FILE "SINGLE". FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CAN NOT USE LINE 7.
NRA FOR TAX PURPOSES, NO TREATY APPLIES: * FELLOW *	W4 CSF parts W8-BEN (I & IV)	EVERY CALENDAR YEAR ORIGINALS SENT TO PAYROLL	360299	MUST FILE "SINGLE". FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CAN NOT USE LINE 7.

FYI - NRA INDEPENDENT CONTRACTORS NEED: NRA-IC PAYMENT FORM, W-8BEN, I-94, a COPY OF THE AGREEMENT LETTER, & FORM 8233, IF A TAX TREATY APPLIES.

FYI: NONRESIDENT ALIENS WITH A TEMPORARY SOCIAL SECURITY NUMBER CAN NOT USE A TAX TREATY.

**** If both an employee AND a fellow, TWO SETS of documents must be submitted for each person.**

I-9 forms are needed for **all** categories, EXCEPT NRA INDEPENDENT CONTRACTOR & NRA FELLOWS, when **first** being put on payroll.

FYI: TAX TREATY FORMS MUST BE FILED BY DECEMBER 4 OF THE CURRENT CALENDAR YEAR TO BE EXEMPT FROM FEDERAL TAXES ON JANUARY 1 OF THE NEW YEAR.

KEY: W4= EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE

CSF= CITIZENSHIP STATUS FORM

W-9 = Request for Taxpayer Identification Number and Certification

8233= IRS FORM 8233, OCTOBER, 1996

W-8BEN=Certificate of Foreign Status of Beneficial Owner For US Tax Withholding

REP LETTER= REPRESENTATION LETTER or ATTACHMENT FOR 8233 FORM

P/R = PAYROLL SERVICES

