



The Internal Revenue Service (IRS) requires that San José State University (the university) comply with specific federal tax withholding and reporting regulations when making payments to nonresident aliens (NRA). For tax purposes, foreign nationals may be classified as either *resident aliens* or *nonresident aliens*. Resident aliens are taxed in the same manner as U.S. citizens; however, the IRS requires that the university apply somewhat different tax rules when making payments to nonresident aliens. In order to comply with these rules, the university is required to identify all nonresident aliens who receive payments from the university. Payments affected by these IRS rules include, but are not limited to: compensation, wages, honoraria, consulting fees, scholarships, fellowships, stipends, and some reimbursements for travel and other expenses.

With regard to wages, the IRS places restrictions on nonresident aliens' federal tax withholding filing, limiting the number of allowable exemptions, and prohibits claiming the standard deduction, as stated in IRS Publication 15, Circular E, Employer's Tax Guide, with revisions published in IRS Bulletin 2005-46. The IRS requires nonresident alien employees complete withholding allowance forms to:

1. Not claim an exemption from income tax withholding
2. Request "single" status withholding, regardless of actual marital status.
3. Complete the Employee Action Request (EAR) form and claim only one (1) allowance.

For payments made on or after January 1, 2006, withholding rules published in IRS Notice 2005-76 stipulate that federal tax withholding will be calculated on a combination of "actual" earned income and a standard "artificial" amount corresponding to the payroll schedule of an employer. In addition, Publication 15-T, published March 2, 2009, increased the original amounts to coincide with the American Recovery and Reinvestment Act of 2009. For SJSU employees paid on a monthly payroll schedule, \$598.00 will be "artificially" added to federal wage earnings before the withholding calculation is determined. This additional amount, however, will not be included in W-2 earnings or added to other applicable withholding calculations (e.g. state tax, FICA, Medicare, disability insurance or Federal Unemployment Act/FUTA tax liability).

This is your first notification of nonresident alien tax assessment. Please complete the contact information below. Copies of your passport/I-94, I-20/IAP66/DS2019/I-797 (if applicable), work eligibility letter from International Programs Office (if applicable), appointment forms, Form I-9, Social Security Card and EAR form will be attached to this information request by the HR representative and forwarded to the Nonresident Alien Tax Specialist. You will receive email correspondence in approximately one week directing you to complete additional web-based information. Once complete, an interview will be scheduled with the NRAT Tax Specialist for final assessment of your tax liability.

General Information

Name (last, first, middle): _____	Student ID Number: _____
Address: _____	
City: _____	State: _____ Zip: _____
Phone: _____	Email: _____
Hiring Department: _____	Supervisor: _____
Department Phone: _____	
Have you filed an adjustment to lawful permanent resident status (Form I-495) with the USCIS (INS)?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
Country of Citizenship: _____	
Signature: _____	Date: _____