

Memorandum

To: Payroll Processors
From: Joan Hoffman
Date: 11/17/2003
Re: Renewal of Nonresident Alien Forms

All Nonresident Aliens (NRA) must complete new tax forms for calendar year (CY) 2004. NRA individuals NOT using a tax treaty should submit these forms to Payroll by 01-09-2004.

This refers to any employee who is NOT a U.S. citizen OR a Permanent Resident.

I have attached a document: "Forms Required for Nonresident Aliens" to assist you in determining which paperwork is required.

Please note that for students, if both an employee (hourly student, GA, TA, etc.) AND a fellow, 2 sets of tax papers are required.

Any eligible NRA that wants to use a tax treaty to be exempt from federal taxes in the first pay period of CY 2004 must: 1) have a valid Social Security Number, and 2) submit the appropriate forms (correctly completed and signed by both the NRA employee & the Payroll person in the department) to Payroll Services, attention: Joan Hoffman no later than **Friday, December 5th, 2003**. Tax treaty forms will be accepted after that date, but the employee may not be exempt from federal taxes in the 1st pay period in CY 2004. There will be NO federal tax refunds for employees missing the December 5th deadline (or for those who submit forms that have blanks or errors).

I have also attached a NEW, multi-paged Citizenship Status Form (CSF).

Please throw away any previous CSFs, if they consist of only 1 page.

Finally, don't forget the "Affidavit of Compliance" (attached) for all NRAs who do not have valid SSNs.

If you have questions about this memo, please call me at 301-405-7477 or email me at jmh@umd.edu.

Thanks & Happy holidays!