

2017 NONRESIDENT ALIEN (NRA) TAX FORMS RENEWAL GUIDELINES

The 2017 NRA renewal forms process consists of submitting a combination of all the required tax forms, correctly completed, and attached to copies of all the required and most current immigration forms. Renewals must be done for all Nonresident Alien Students, Faculty and Staff currently employed at UMBC. Review your Department's NRA List. If there are employees listed that are no longer active, please submit the termination Change PAR no later than **Monday, November 18, 2016**.

1. Tax Treaty Renewals & required documents must be completed by **Monday, November 28, 2016** to remain federal tax exempt for CY 2017 (*If the person does not have a valid SSN, they are not eligible for TAX TREATY*) **PLEASE DO NOT HOLD TAX TREATY DOCUMENTS.**
2. Non Tax Treaty Renewals & required documents must be completed by **Friday, December 09, 2016** for CY 2017
3. Reference charts and forms can be found at:
<http://hr.umbc.edu/payroll/payroll-non-resident-alien/>
 - **Print and review Nonresident Alien Reference Guide**
 - **Print 2017 NRA Required documents – (Required forms for all NRA employees)**
4. The 2017 Citizenship Status Form (CSF) is available on the UMBC Human Resources website.
<http://hr.umbc.edu/files/2017/11/2017-Citizenship-Status-Form.pdf>
5. The Affidavit of Compliance is a required document for NRAs without valid SSNs and must be submitted with the other required documents.
6. The NRA 'Tip' Sheet is included with the 2017 Renewal Guidelines and should help with the required tax & immigration documents. The 'Tip' sheet is also available on the UMBC website
<https://uhr.umd.edu/phr/nra-resources/>
7. All 2017 NRA documents submitted to the payroll office must be clearly identified as 2017. (**NOTE: the 2017 W-4 form may not be available online until January, 2017. It is acceptable to use the 2016 W-4 form. Just cross out 2016 and write 2017 at the top of the W-4 form**). All forms that are not clearly marked as 2017 will be considered to be 2016 forms.
8. NRA forms for 2017 must be submitted by anyone who is not a US citizen or a Lawful Permanent Resident (PR), unless the PR does not have a CSF on file. PRs are required to complete only Page 1 of the CSF.

Please Do NOT submit to Payroll Department: instructions for any tax forms, copies of 'Tip' Sheet, blank or decorated pages from a passport, page 2 of the I-20, or I-9 forms instruction. Please try to avoid multiple staples. Please no double-sided copies of forms. No cross outs.
9. All tax forms must be originals, except where noted, with all the required blanks clearly completed. Should there be no entry in a required field, the form will be returned to the department.

FYI: Request all SSN changes ASAP to prevent difficulties with the 2016 W-2 Forms (issued in January, 2017) and the 1042-S Forms (issued in March, 2017).

Completed forms and required documents must be submitted to the Human Resources Office - Payroll Office in the Administration Building, 5th floor. Thank you and please contact Krystle Purnell (kpurnell@umbc.edu) or Kia Johnson at (kiarj@umbc.edu) if you have any questions.

TIPS & GUIDELINES

- F-1 and J-1 VISA holders are not required to account for their number of days present in the United States on the Citizenship Status form. They may enter an X for each year they spent at least 1 day in the country.
- Nonresident Alien tax renewal forms **must** be renewed each year
- Forms that are missing any information will be returned
- The Citizenship Status Form must be completed to determine the Federal Income Tax withholding status. Please carefully review and complete the form correctly. On page 2 under “Visa Detail History” for Current CY2017, please **estimate** the number of days expected to be present in the U.S.
- Nonresident Aliens must have a valid social security number in order to receive treaty exemptions.
- The 2017 W-4 form will not be available until January, 2017. Use the 2016 version. Just cross out 2016 and write 2017 at the top of the W-4 form.
- The W-4 form must have an original signature. It must also be completed in black ink. W-4's cannot have corrections, strike-outs and/or white out (even with the employee's initials).
- There is no Tax Treaty exempting Nonresident Aliens from Maryland State Income Tax, an employee can be exempt from paying Maryland State Income Tax, if they reside in Pennsylvania, Virginia or the District of Columbia. If the employee claims exempt from Maryland State Income Tax make sure the address is consistent with this claim.