



Human Resource Management
103 J.N. Efferson Hall - LSU
Baton Rouge, LA 70803
(225) 578-2258 Phone
(225) 578-8284 Fax

FOLDER #5 – INSTRUCTIONS FOR COMPLETING TAX FORMS FOR NON-U.S. CITIZENS

1. ALIEN TAX INFORMATION REQUEST FORM - To be completed by new employees who are non-U.S. citizens (Permanent Resident Aliens exempted). This form is used by the Payroll Office to determine your status for U.S. tax withholding. If an individual meets substantial presence in the United States, that individual is considered a Resident Alien for Tax Purposes. A resident alien is not eligible for tax treaty benefits, but they may claim withholding allowances on tax forms like a U.S. citizen (*exceptions are Optional Practical Training students and residents of China – contact HRM office for more information*).

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 non-U.S. citizens. Please complete all information as instructed on the form.

2. FORMS W-4 AND L-4 - A nonresident alien is limited to the number of personal exemptions he/she may claim on the Forms W-4 and L-4 (these forms can be found in Folder #1 of the employment packet). All nonresident aliens should use the following guidelines when completing Forms W-4 and L4:
 1. You must claim **single**, regardless of marital status (box 3 on W-4 and L-4)
 2. You can claim only **one** withholding allowance (box 5 on W-4 and box 6 on L-4)
 3. All, except students from India, write "NRA" in box 6 **on W-4 form only**.
 4. Exceptions on **W-4 only**: Residents of Canada, Republic of South Korea, and Mexico are allowed to claim all of their dependents, but must still claim single and must write "NRA" in box 6 (*They are not allowed to claim "exempt."*)
Students from India must claim single, but are allowed to claim up to two allowances and they DO NOT write "NRA" in box 6.

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 stated above and must always accompany Form 8233.

FOLDER #5 – INSTRUCTIONS FOR COMPLETING TAX FORMS FOR NON-U.S. CITIZENS (Page 2 of 2)

3. TAX TREATIES - Income earned 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)
- 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 different form is needed, please contact the AgCenter Human Resource Management Office.

These forms are to be completed **only if your country has a tax treaty** with the United States and **only if you qualify** for tax treaty benefits. *If you are eligible for tax treaty benefits, you must also complete the W-4 and L-4 forms found in Folder #1 of the employment packet – see instructions on page 1.*

The following is a list of the countries that currently have tax treaties for Visiting Teachers/Researchers (* indicates a country also having tax treaties for students):

Austria			Czech Republic*	Israel*	Poland*
Bangladesh*			Denmark	Italy	Portugal*
Belgium*			Egypt*	Jamaica	Romania*
China*			France*	Japan	Slovak Republic*
			Germany*	Korea*	Slovenia*
<u>Commonwealth of Independent States:</u>			Greece	Luxembourg	Switzerland
			Hungary	Netherlands*	Thailand*
Armenia	Georgia	Tajikistan	Iceland*	Norway*	Trinidad & Tobago*
Azerbaijan	Kyrgyzstan	Turkmenistan	India	Pakistan*	United Kingdom
Belarus	Moldova	Uzbekistan	Indonesia*	Philippines*	Venezuela*

Other countries with student treaties only: Cyprus, Estonia, Latvia, Lithuania, Morocco, Spain, Tunisia