

2010 NONRESIDENT ALIEN (NRA) RENEWAL FOR TAX PURPOSE GUIDELINES

- Non Resident Alien tax renewal forms **must** be renewed each year by anyone who is not a US Citizen or a Lawful Permanent Resident.
- Forms that are missing any information will be returned, this includes required fields that are not completed.
- 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 CY2010 only**- Please estimate the number of days present in the U.S. during that year.
- The Affidavit of Compliance is a required document for Non Resident Aliens without a valid social security number.
- Non Resident Aliens must have a valid social security number in order to receive treaty exemptions.
- The 2010 W-4 form is not available until at least January, 2010. It is **OK** to use the 2009 version. Just cross out the 2008 and write 2009 at the top of the W-4 form.
- The W-4 form must have original signature. Must be completed in black or dark ink—do not use pencil. W-4's cannot have corrections, strike-outs and/or white out (even with the employee's initials).
- There is no Tax Treaty exempting Non Resident Aliens from Maryland State Income Tax, an employee can be exempt from paying Maryland State Income Tax, if they reside in Pennsylvania or Virginia. If the employee claims exempt from Maryland State Income Tax make sure the address is consistent with this claim.