

## TAX FORMS REQUIRED FOR NON-RESIDENT/RESIDENT ALIENS

CITIZENSHIP STATUS	FORMS	WHEN FILED	HOW THE W-4 CAN BE COMPLETED:
Permanent Resident	W4 CSF W-9	Once- Upon Hire	As a US Citizen
Resident Alien for tax Purposes	W-4 CSF W-9	Renew every calendar year	As a United States Citizen
NRA for tax purposes, no Tax Treaty applies:	W-4 CSF	Renew every calendar year	Must file single Federal is 1 State is 0 <u>or</u> 1. Cannot use line 7
NRA for tax purposes, Tax Treaty applies:	W-4 CSF 8233 (Oct, 2001) Rep. Letter	Renew every calendar year	Must file single Federal is 1 State is 0 <u>or</u> 1. Cannot use line 7
NRA for tax purposes, Tax Treaty applies: H-1 Needs a W-9 & a W-9 Attachment	W-4 CSF 8233 (Oct, 2001) Rep. Letter	Renew every calendar year	Must file single Federal is 1 State is 0 <u>or</u> 1. Cannot use line 7

**FYI: NONRESIDENT ALIENS WITH A TEMPORARY SOCIAL SECURITY NUMBER CAN NOT USE A TAX TREATY.**

**TAX TREATY FORMS MUST BE FILED CORRECTLY BY THE CURRENT YEAR END DEADLINE TO BE EXEMPT FROM FEDERAL TAXES ON JANUARY 1 OF THE NEW YEAR**

**Key:**    NRA=                Nonresident Alien  
           W4=                Employee withholding allowance certificate  
           CSF=                Citizenship status form  
           W-9=                Request for taxpayer identification number  
           8233=                IRS form 8233, December 2001  
           Rep. Letter=        Representation letter or attachment for 8233 form