



To: Non-Resident Aliens
Requesting Special Tax Treatment

From: Junn De Guzman, Sr. Accountant
Payroll Services

Date: January 9, 2014

Re: **Requirements for Tax Benefits for Calendar Year 2014**

Enclosed please find your **2014 Request for Tax Benefits Package**. These forms are **only for calendar year 2014 and must be submitted and approved by the Payroll Services in order for your tax exemption benefits to be processed and take effect**. The University is required by the Internal Revenue Service (IRS) to obtain new tax benefit documentation yearly.

Your package should contain the following forms:

Form 8233 with Instructions (**please include your foreign residence address on Form 8233, Line 4**)
Personal Statement Letter
Substantial Presence Test
Form W-4 for 2014

If you do not have all of the above forms, please call Junn De Guzman at (732) 235-9202.

INSTRUCTIONS FOR COMPLETING THE ABOVE FORMS:

Form 8233:

1. Fill in all of Part I, Part II 11(a)(b), 12(a)(b)(c) and sign and date on Part III.
2. The IRS will reject all incomplete forms, which will require the University to withhold Federal Income Taxes without any income tax treaty benefit to which you may have been entitled. The University will not issue tax refunds. You will be required to submit a 2013 Form 1040NR to the IRS to claim any refund.

Personal Statement Letter:

1. Please fill in the blank lines with the applicable information.
2. Sign and date the form.

3. All incomplete or unsigned forms will be returned for correction and resubmission.

Substantial Presence Test:

This test determines your status as a non-resident or resident alien for taxation purposes only. You must accurately complete and sign this form per the instructions to the form.

1. Please fill in blank lines with applicable information.
2. Sign and date the form.
3. Attach copies of your valid VISA with I-94 attached and your DS-2019 (J1) or I-20-ID (F1).

Note:

Those who are determined to be "substantially present" are **resident aliens** and are required to pay Social Security and Medicare taxes.

Those who are determined to be not "substantially present" are **non-resident aliens** and are entitled to receive tax-exempt status for Social Security and Medicare taxes. This exemption is only valid as long as you retain your "non-resident alien" status.

Form W-4 for 2014:

1. Marital Status must be completed as **"Single"** on line 3.
2. **One (1)** withholding allowance may be claimed on line 5.
3. Write **"Non-Resident Alien"** or **"NRA"** on line 6.
4. Sign and date the form.

An EXEMPT withholding status may **NOT** be claimed. **Do not fill in "Exempt" on line 7.**

Please complete the enclosed package **immediately** and return it to the following address:

**Rutgers, The State University of New Jersey
Junn De Guzman, Payroll Services
Liberty Plaza, 4th Floor
335 George Street
New Brunswick, NJ 08903-2686**

Or Inter-Office Mail:

**Junn De Guzman
Dept: Payroll
Bldg/Rm#: LP/4300
Campus: NB**

If you have any questions, please call Junn De Guzman at (732) 235-9202 or e-mail me at deguzmjt@ca.rutgers.edu. Thank you.

Foreign National Checklist

- | | |
|--|-----------------------------------|
| Form 8233 | <input type="checkbox"/> Attached |
| Personal Statement Letter | <input type="checkbox"/> Attached |
| Substantial Presence Test | <input type="checkbox"/> Attached |
| Form W-4 for 201 | <input type="checkbox"/> Attached |
| Copy of VISA (with I-94 attached) | <input type="checkbox"/> Attached |
| Copy of Passport | <input type="checkbox"/> Attached |
| Copy of Certificate of Eligibility for Nonimmigrant (F1) Student (I-20) | <input type="checkbox"/> Attached |
| or | |
| Copy of Certificate of Eligibility for Exchange Visitor Status (J1 - DS-2019) | <input type="checkbox"/> Attached |
| or | |
| Copy of Petition for Nonimmigrant (H1B - I-797B) | <input type="checkbox"/> Attached |
| Form I-9 | <input type="checkbox"/> Attached |

Senders Name : _____

Department : _____

Phone Number : _____

E-Mail Address : _____

**Exemption From Withholding on Compensation
for Independent (and Certain Dependent) Personal
Services of a Nonresident Alien Individual**

OMB No. 1545-0795

► See separate instructions.

**Who Should
Use This Form?**

Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see **Definitions** on pages 1 and 2 of the instructions.

IF you are a nonresident alien individual who is receiving . . .**THEN**, if you are the beneficial owner of that income, use this form to claim . . .

Compensation for independent personal services performed in the United States

A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.

Compensation for dependent personal services performed in the United States

A tax treaty withholding exemption for part or all of that compensation.

Note: Do not use Form 8233 to claim the daily personal exemption amount.Noncompensatory scholarship or fellowship income **and** personal services income **from the same withholding agent**A tax treaty withholding exemption for part or all of **both** types of income.**DO NOT Use
This Form. . .****IF** you are a beneficial owner who is . . .**INSTEAD**, use . . .Receiving compensation for dependent personal services performed in the United States **and** you are **not** claiming a tax treaty withholding exemption for that compensation

Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)

Receiving noncompensatory scholarship or fellowship income **and** you are **not** receiving any personal services income **from the same withholding agent**

Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income

Claiming only foreign status or treaty benefits with respect to income that is **not** compensation for personal services

Form W-8BEN

This exemption is applicable for compensation for calendar year _____, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner **2** U.S. taxpayer identifying number **3** Foreign tax identifying number, if any (optional)

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.****Foreign Address**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.**6** U.S. visa type**7a** Country issuing passport**7b** Passport number**8** Date of entry into the United States**9a** Current nonimmigrant status**9b** Date your current nonimmigrant status expires**10** If you are a foreign student, trainee, professor/teacher, or researcher, check this box ☐**Caution:** See the **line 10 instructions** for the required additional statement you must attach.

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**11** Compensation for independent (and certain dependent) personal services:**a** Description of personal services you are providing**b** Total compensation you expect to be paid for these services in this calendar or tax year \$**12** If compensation is exempt from withholding based on a tax treaty benefit, provide:**a** Tax treaty **and treaty article** on which you are basing exemption from withholding **Tax Treaty Article #****b** Total compensation listed on line 11b above that is exempt from tax under this treaty \$**c** Country of permanent residence**Note:** Do not complete lines 13a through 13c unless you also received compensation for personal services **from the same withholding agent**.**13** Noncompensatory scholarship or fellowship income:**a** Amount \$**b** Tax treaty **and treaty article** on which you are basing exemption from withholding**c** Total income listed on line 13a above that is exempt from tax under this treaty \$**14** Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions)**Note:** Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).**15** Number of personal exemptions claimed ▶**16** How many days will you perform services in the United States during this tax year? ▶**17** Daily personal exemption amount claimed (see instructions) ▶**18** Total personal exemption amount claimed. Multiply line 16 by line 17 ▶**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date

Part IV Withholding Agent Acceptance and Certification

Name

Employer identification number

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

335 GEORGE STREET, 4TH FLOOR, LIBERTY PLAZA

City, state, and ZIP code

Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶

Date ▶

2014



Personal Statement Letter

Effective: January 1, 2014 through December 31, 2014

To Whom It May Concern:

I am a resident of _____ . I arrived in the United States on _____
(Your Country)
_____. I am not a citizen. I have not been lawfully accorded the
(Date)
privilege of permanently residing in the United States as an immigrant. I have accepted an
invitation by the Rutgers, The State University of New Jersey as a _____
(Job Title)
and I will be performing _____

(Description of your position at RUTGERS)
I expect to receive \$ _____ . My start date at the University was
(Your annual salary in 2014)
_____ and my anticipated return to my country is _____ .
(Date) (Date)
_____ has a tax treaty with the United States under tax treaty Article
(Your Country)
Number _____. This treaty exemption is good for _____ years.
(per treaty article citation) (Number)

Any training I perform will be undertaken in the public interest and not for the private
benefit of any specific person or persons.

**I have attached a copy of my current VISA and a copy of my DS 2019 (J1 VISA) or I-20-ID
(Student Copy) (F1 VISA).**

Print Name

_____, 2014
Date

Signature

University ID # or SSN



SUBSTANTIAL PRESENCE TEST – 2014

For Determination of Resident or Non-Resident Alien Tax Status

Effective: January 1, 2014 through December 31, 2014

Name: _____ University ID# or SSN: _____
(Last name, First name, Middle Initial)

1. Are you a lawful, permanent resident of the United States? Please check one box Yes ☐ No ☐
(e.g. If you are a "green card" holder check "Yes".)

If you checked "Yes", skip sections 2 through 4 and sign and date the bottom of the form.

2. **Current VISA status information:**

Current VISA Status: _____ Initial Date of U.S. Entry: _____
(e.g. J1, F1, etc.) **Note: Your initial date of entry for this VISA type may have occurred in a prior year if this is not your first visit.**

Issuing Country: _____ Expiration Date: _____

3. **Counting "Exempt years":**

Is this your **first visit** to the U.S.? Please check one box Yes ☐ No ☐ If "Yes", skip to section 4.

If "NO", complete the following:

List all previous years in U.S. under F-1 or J-1 student VISA status.

Year/Dates: _____ Year/Dates: _____

Year/Dates: _____ Year/Dates: _____

Year/Dates: _____ Year/Dates: _____

List all previous years in U.S. under J-1 non-student VISA status (e.g. teacher, professor, trainee, alien physicians, researcher, short-term scholar)

Year/Dates: _____ Year/Dates: _____

Year/Dates: _____ Year/Dates: _____

Year/Dates: _____ Year/Dates: _____

4. **Substantial Presence Test:**

Number of days present in the U.S. for the current and two previous years-do not count "exempt years". ("Exempt years" are defined as the first 5 years in the U.S. for F-1 or J-1 student VISA holders, or 2 of the last 6 years for J-1 non-student VISA holders).

Project the last date you expect to be in the U.S. for current year (2013) and enter it here: _____

Current Year 2014 Number of days in U.S. _____ x 1.00 = _____

1st previous year 2013 Number of days in U.S. _____ x 0.34 = _____

2nd previous year 2012 Number of days in U.S. _____ x 0.17 = _____

Total days counted for U.S. tax residency (sum the values from the 3 rows above) = _____ *

*If Total days counted are at least 183, you pass the Substantial Presence Test and will be treated as a resident alien for tax purposes.

CERTIFICATION:

I certify that the information provided above is true and that I am subject to penalties for perjury if false. In addition, I agree to notify the UMDNJ Payroll Department immediately if any of the information I provided on this form changes. If I fail to do so, the Payroll Department is authorized to begin withholding taxes in accordance with IRS regulations.

Signature

Date 2014



Statement of Income Tax Treaty Benefits – “Back-to-Back” Clause

I confirm that I have been notified that the income tax treaty between the U.S. and my country of tax residence, _____, contains a “back-to-back” clause. I understand this exemption is available to me only if I have not previously claimed an exemption as a student or trainee in a previous period. I confirm I have not previously claimed such an exemption.

Employee Name: _____ SSN/ID: _____

Signature: _____ Date: _____, 2014

Note : Non-Resident Aliens with J1 Visa from these countries should complete this form :

Belgium
Czech Republic
Egypt
Germany
Iceland
Israel
Japan
Netherland

Norway
Philippines
Poland
Portugal
Romania
Slovak Republic
U.S.S.R.



Statement of Retroactive Income Tax Treaty Benefits

I confirm that I have been notified that the income tax treaty between the U.S. and my country of tax residence, _____, contains certain "retroactive" benefits. I understand my possible tax treaty exemption period is _____ (Original Date of Entry) – _____ (Less 1 Day of 2 Years from the (Original Date of Entry)); if I remain in the U.S. until or after 2 years, I may be subject to taxation in the U.S. for the entire period of my visit.

At this time, I do not expect to remain in the U.S. for a period longer than the allowed tax treaty time limit (Two Years from the Original Date of Entry to the U.S.). I confirm that I believe I qualify for an exemption from tax based on the U.S. – _____ treaty and it is my choice to claim the tax treaty exemption. If my expected stay in the U.S. changes, I will notify the Sr. Accountant in Payroll Services at 732-235-9202 as soon as possible to end the tax treaty exemption.

Employee Name: _____ SSN/ID: _____

Signature: _____ Date: _____

Note : Non-Resident Aliens with J1 Visa from these countries should complete this form :

India
Luxembourg
Netherlands
Philippines
U.K.

Form W-4 (2014)**NON-RESIDENT ALIEN USE ONLY**

As a Non-Resident Alien employee, you are required to complete a "Form W-4, Employee's Withholding Allowance Certificate" because of the restrictions on a non-resident aliens filing status, the limited number of personal allowances a non-resident alien is allowed, and the fact that a non-resident alien cannot claim the standard deduction, you must fill out Form W-4 following these instructions:

1. Check only **"Single"** marital status on line 3, regardless of your actual marital status.
2. You must claim **one (1)** withholding allowance on line 5, unless you are a resident of **Canada, Mexico** or the **Republic of Korea**. Resident of these 3 countries may claim more than one allowance.

Resident of Japan: You may be able to claim more than 01 allowance depending on your arrival date in the U.S. Please see IRS Publication 901 for assistance.

3. Write **"Non-Resident Alien"** or **"NRA"** above the dotted line on **line 6 of Form W-4**.

Note: Students who are residents of India are exempt from this requirement.

4. **Do not claim "Exempt" withholding status on line 7.** If you wish to be exempt from state tax, you must file Form NJ-W4-WT. If you wish to claim a tax treaty, you must file IRS Form 8233 (F1 or J1).

If you have any questions, please refer to IRS Publication 515.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

| Form W-4 Department of the Treasury Internal Revenue Service | | Employee's Withholding Allowance Certificate | | OMB No. 1545-0074 2014 | |
|---|--|---|--|--|--|
| 1 Your first name and middle initial | | Last name | | 2 Your social security number | |
| Home address (number and street or rural route) | | 3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. | | | |
| City or town, state, and ZIP code | | 4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/> | | | |
| 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) | | 5 | | 1 | |
| 6 Additional amount, if any, you want withheld from each paycheck | | NON-RESIDENT ALIEN | | 6 \$ | |
| 7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here 7 | | | | | |
| Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete. | | | | | |
| Employee's signature (This form is not valid unless you sign it.) ▶ | | | | | |
| 8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) | | 9 Office code (optional) | | 10 Employer identification number (EIN) | |