



To: Non-Resident Aliens
Requesting Special Tax Treatment

From: Carrie Milligan, Payroll Director
Payroll Services

Date: January 1, 2020

Re: Requirements for Tax Benefits for Calendar Year 2020

Enclosed please find your **2020 Request for Tax Benefits Package**. These forms are **only for calendar year 2020 and must be submitted and approved by Payroll 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 2020

If you do not have all of the above forms, please call Carrie Milligan at (856) 256-4113.

INSTRUCTIONS FOR COMPLETING THE ABOVE FORMS:

Form 8233:

1. Fill in all of Part I, Part II II(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 2020 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-2020 (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 2020:

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:

Payroll Services

201 Mullica Hill Road
Glassboro, NJ 08028

If you have any questions, please call Carrie Milligan at (856) 256-4113 or e-mail me at milliganc@rowan.edu. Thank you.



Foreign National Checklist

Form 8233 (Rev. September 2018) ☐ Attached

Personal Statement Letter ☐ Attached

Substantial Presence Test ☐ Attached

Form W-4 for 2020 ☐ Attached

Copy of Social Security Card ☐ Attached

Copy of VISA (with 1-94 attached) ☐ Attached

Copy of Passport ☐ Attached

Copy of Certificate of Eligibility for ☐ Attached

Nonimmigrant (F1) Student (1-20) ☐ Attached

or

Copy of Certificate of Eligibility for Exchange
Visitor Status (J1 - DS-2020) ☐ Attached

or

Copy of Petition for Nonimmigrant (H1B - 1-7978) ☐ Attached

Form I-9 ☐ 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

► Go to www.irs.gov/Form8233 for instructions and the latest information. ► 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** in 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.

Compensation for dependent personal services performed in the United States

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

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 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 identification number **3** Foreign tax identification number, if any**4** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

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

- 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 on which you are basing exemption from withholding

b Treaty article on which you are basing exemption from withholding

c Total compensation listed on line 11b above that is exempt from tax under this treaty \$

d Country of residence

Note: Do not complete lines 13a through 13d unless you also received compensation for personal services **from the same withholding agent.**

- 13** Noncompensatory scholarship or fellowship income:

a Amount \$

b Tax treaty on which you are basing exemption from withholding

c Treaty article on which you are basing exemption from withholding

d 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)

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, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

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

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 ►



Personal Statement Letter

Effective: January 1, 2020 through December 31, 2020

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 privilege of

(Date)

permanently residing in the United States as an immigrant. I have accepted an invitation by Rowan

University as a _____ and I will be

(Job Title)

performing _____

(Description of your position at Rowan University)

I expect to receive \$ _____. My start date at the University was

(Your annual salary in 2020)

_____ and my anticipated return to my country is _____.

(Start Date)

(Return Date)

_____ has a tax treaty with the United States under tax treaty

(Your Country)

Article 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 2020 (J1 VISA) or 1-20-ID (Student Copy) (F1 VISA).

Print Name

Date

Signature

University ID #or SSN



SUBSTANTIAL PRESENCE TEST- 2020

For Determination of Resident or Non-Resident Alien Tax Status

Effective: January 1, 2020 through December 31, 2020

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: _____



SUBSTANTIAL PRESENCE TEST- 2020

For Determination of Resident or Non-Resident Alien Tax Status

Effective: January 1, 2020 through December 31, 2020

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 firsts 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 (2020) and enter it here:

Current Year	<u>2020</u>	Number of days in U.S.	_____	x 1.00 =	_____
1 st previous year	2019	Number of days in U.S.	_____	x 0.34 =	_____
2 nd previous year	2018	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 Payroll Services 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



Form W-4 (2020) 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 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 worksheet(s) for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074 2019	
1 Your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."			
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 800-772-1213 for a replacement card. <input type="checkbox"/>			
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)		5			
6 Additional amount, if any, you want withheld from each paycheck		6		\$	
7 I claim exemption from withholding for 2019, 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 boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)		9 First date of employment		10 Employer identification number (EIN)	

Employee's Withholding Certificate**2020**

- ▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
 ▶ **Give Form W-4 to your employer.**
 ▶ **Your withholding is subject to review by the IRS.**

**Step 1:
Enter
Personal
Information**

(a) First name and middle initial	Last name	(b) Social security number
Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

**Step 2:
Multiple Jobs
or Spouse
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**
 (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**
 (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶ ☐

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

**Step 3:
Claim
Dependents**

If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____

Multiply the number of other dependents by \$500 ▶ \$ _____

Add the amounts above and enter the total here **3** \$ _____

**Step 4
(optional):
Other
Adjustments**

(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income **4(a)** \$ _____

(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here **4(b)** \$ _____

(c) **Extra withholding.** Enter any additional tax you want withheld each **pay period** . **4(c)** \$ _____

**Step 5:
Sign
Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ **Employee's signature** (This form is not valid unless you sign it.) ▶ **Date**

**Employers
Only**

Employer's name and address	First date of employment	Employer identification number (EIN)
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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 Payroll Services at 856-256-4113 as soon as possible to end the tax treaty exemption.

Employee Name: _____ Social Security #: _____

Signature: _____ Date: _____

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

Germany
India
Luxembourg
Netherlands
Philippines
U.K.



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: _____ Social Security #: _____

Signature: _____ Date: _____

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

Belgium
Czech Republic
Egypt
Germany
Iceland
Israel
Japan
Netherlands

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