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Sent: Tuesday, November 18, 2003 2:02 PM  
To: L-HRREP@LISTS.PSU.EDU  
Subject: Tax Reminder For Non-Resident Aliens

## **Tax Reminder For Non-Resident Aliens**

All non-resident aliens claiming exemption from federal income tax, based on a tax treaty, need to complete IRS Form 8233 each tax year. The “Revenue Procedure 87-9” (for teachers or researchers)” or “Revenue Procedure 87-8” (for students) needs to be attached to the Form 8233.

If you entered the US on an F-2 visa, you do not qualify for the tax treaty exemption even if you changed your visa type to an F-1. You do not need to complete the forms.

Forms can be obtained from the Payroll Office (307 Rider I) or the Financial Office in the college you are working for. Both forms are also available on the Payroll Office website at <http://www.fis.psu.edu/payroll>. Please bring your passport and I-20, IAP-66 or DS2019 with you to obtain information that is needed to complete the tax forms.

In order to be taxed correctly for the 2004 tax year, these forms should be completed and received in the Payroll Office by December 1, 2003.

Please ask all International students who were issued a temporary “800” number to go to 410 Boucke as soon as they receive the permanent number to update the I-9 and complete another W-4 form. After informing their department of the permanent number, please have the person bring the W-4 form and their Social Security card to the Payroll Office at 307 Rider I.

Please ask all International employees (lecturers, teachers or researchers) who were issued a temporary Social Security number to go to 504 Rider I to update their I-9. After updating their I-9, they need to stop by the Payroll Office at 307 Rider I to update their forms. They will need to bring their Social Security card with them.

If the student or employee does not have their permanent Social Security number at this time, they need to wait until they receive the number before completing the forms for the 2004 calendar year.