

2012 NONRESIDENT ALIEN (NRA) TAX FORMS RENEWAL GUIDELINES **for PHR Campuses** October 18th, 2011.

The 2012 NRA Renewal Process consists of submitting a combination of all required tax forms along with attached copies of all the required immigration forms. Information concerning the various forms is listed below.

1. The 2012 Citizenship Status Form (CSF) is available on the PHR website at <http://www.inform.umd.edu/PHR/PayPers/NRA%20Resources.htm> . **Please do not use any other version of the CSF for the 2012 NRA forms renewal process** (all prior year versions should be discarded). All three (3) pages of the 2012 CSF **MUST BE COMPLETED** and the employee's Social Security Number (SSN) should be written on each page (unless the individual is a Permanent Resident).

NOTE: If the employee does not have a SSN, a Student ID can be used to complete the forms. The student ID usually contains two zeros in the middle. For example, 123-00-4567. (ARS also generates a temporary "SSN" similar to 001-00-9999. This number can also be used to complete the required forms).

2. **The Affidavit of Compliance is a required document for NRAs without valid SSNs and must be submitted with the other required documents.**
3. The NRA 'tip' Sheet is included with the 2012 Renewal Guidelines and should help with determining the required tax & immigration documents. The 'tip' Sheet is also available on the PHR website.
4. All 2012 NRA documents submitted to UMCP Payroll Services must be clearly identified as 2012

NOTE: The 2012 W-4 form may not be available online until January, 2012. It is acceptable to use the 2011 W-4 form. Please cross out 2011 and write 2012 at the top of the W-4 form. Forms that are not clearly marked as 2012 will be considered to be 2011 forms.

5. NRA forms for 2012 must be submitted for anyone who is not a US Citizen or a Lawful Permanent Resident (PR), unless the PR does not have a CSF on file. PR's are required to complete only Page 1 of the CSF and do not need to participate in the yearly renewal. **REMINDER:** NRAs with Non Paid appointments must also submit a 2012 CSF with copies of the supporting immigration documents.
6. To insure an individual using a tax treaty is exempt from federal taxes in the first pay period in 2012 the deadline for the submission of 2012 **tax treaty** paperwork, is close of business **Friday, December 2nd, 2011**. Tax treaty forms received after December 2nd will be processed as quickly as possible. If the employee does not have a valid SSN, **DO NOT SUBMIT THE 8233 FORM & TAX TREATY REPRESENTATION LETTER** with the required forms. (This does not apply to NRA honorariums or Independent Contractors.)
7. The December 2nd, 2011, deadline also applies to NRA Fellowship forms. **Fellowships for 2012 will NOT be processed until UMCP Payroll Services receives the 2012 renewal forms.** Please see the separate guidelines for the NRA fellowship renewal.

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8. If an individual has both a fellowship and an assistantship-please submit only one (1) 2012 CSF with copies of the immigration forms. However, a separate 2012 W-4 form must be submitted for the fellowship with Agency Code 360292 (College Park) & marked "**fellow**" in red on the top right hand corner. For the assistantship the W-4 Agency Code is 360222 (College Park). All other required tax forms that apply to each category (per the 'Tip' Sheet) must be submitted. Please submit this as ONE packet.

9. **IMPORTANT: Please Do NOT submit to UMCP Payroll Services:**

1. Instructions for any tax forms
2. Copies of the 'Tip Sheet'
3. Blank or decorated pages from a passport
4. Page 2 of the I-20
5. I-9 forms

These unneeded pages will be returned to you!

10. Direct Deposit (DD) Forms should be submitted *separately* to UMCP Payroll Services. Direct Deposit is NOW available for Fellowships! Use Agency Code 360292 on a second DD form.

11. All tax forms must be original and complete. **Incomplete forms and copies of tax forms will be returned to the department or campus.**

NOTE: On the 8233 form the "Withholding Agent Acceptance and Certification" (Part IV) must be completed by someone in the department or the forms will be returned. The Employer Identification Number for the University of Maryland is 52-6002033.

12. **PLEASE TRY TO AVOID MULTIPLE STAPLES.**

FYI: Request all SSN changes through the PHR Service Center to prevent difficulties with the State of Maryland 2010 W-2 Forms (issued in January, 2012) and the 1042-S Forms (issued in March, 2012).

Thank you and please contact UMCP Payroll Services at 301-405-5665 with any questions.