NON RESIDENT ALIENS TAX INFORMATION & TAX TREATY INSTRUCTIONS

The Foreign Visitor Tax Assessment Intake Form
1. Must be completed by all non-resident aliens at the beginning of each year.
2. Must be completed on the front and back.
3. The following documents must be attached (visa, I-94, I-20 or DS-2019 and passport.
4. Visa number is the number in red on your visa.
5. You must have a foreign residence address (PO Boxes can not be used.)
7. Projected end date is the end date on the I-20 or DS-2019.
8. Residency verification is where you last paid taxes as a resident, do not include the United States.

Tax Treaty Instructions
Non-resident aliens who MAY be eligible to claim a tax treaty exemption need to follow the procedure below before a determination can be made regarding treaty status.
1. Complete the Foreign Visitor Tax Assessment Form. This form is located on the next page.
   Your department also has the form.
   a. Complete the form in its entirety.
   b. Attach copies of the following documents (visa, I-94, I-20 or DS-2019, passport,
2. Give the completed form and attached copies to your department secretary. The department secretary sends your paperwork to the Payroll department for processing.
3. Payroll will process the paperwork to determine if a tax treaty applies. If you are eligible for a tax treaty benefit, you will receive an email to schedule a time for you to visit the Payroll office and sign the appropriate tax forms.

Form W-4
All employees must complete a Form W-4. Special IRS rules apply to non-resident alien employees. Non-resident aliens for tax purposes must claim Single with 1 allowance (regardless of marital status) for both federal and state tax withholding. In box 6 you must also write NRA on your federal W-4.

Form W-2
Form W-2 is mailed to your last known home address no later than January 31st. (It will list the taxable compensation withholding amounts.)

1042-S
Form 1042-S is mailed your last known address around the middle of March. (It will have the amounts of scholarships or fellowship grants and compensation which are treaty exempt.)

IRS Tax Return
Once you have received the W-2 and /or 1042-S from UMR, you are ready to file your tax return with the Internal Revenue Service (IRS). The tax return must be mailed by April 15th. See helpful websites below to obtain the tax return forms and instructions.

Helpful Websites
WEB ADDRESS FOR FEDERAL INFORMATION & TAX FORMS:
(visit IRS web site Publication 901 U.S. tax Treaties for treaty countries)
IRS FEDERAL TAX OFFICE ADDRESS:
3702 W Truman Blvd #112, Jefferson City, MO 65109
WEB ADDRESS FOR MISSOURI DEPARTMENT OF REVENUE TAX FORMS:
http://www.dor.mo.gov/

For questions
Please contact Marcia Lane at lanema@mst.edu or Wanda Vance at wandav@mst.edu or visit The Human Resource Services Office at 113 Centennial Hall, Rolla, MO 65409.