

Organization Nonresident/Resident Alien Checklist

New Hire Returning DATE of HIRE: _____

Organization: _____ Contact: _____

Empl ID: _____ Position Title: _____

Last Name: _____

First Name: _____

The below documents must be sent to PCG:

- Foreign Worker Intake/Interview Sheet from NRA filled out, signed and dated
- Copy of Visa - Must include Photograph and Stamp(s)
- Copy of Passport – Bio page with picture
- Copy of W4 – must be completed per IRS regulations - See Instructions below
- Form I-20 (F1 Students) – all pages
- Form DS-2019 (J1 Exchange) – all pages
- I-94 including Travel History
- Original Form 8233 – Only required if applying for Tax Treaty

Supporting Statement for IRS Form 8233 per IRS Publication 519 – PCG will email you the supporting statement for signature by the employee once we have reviewed the documents for determination of which supporting statement needs to be signed.

PCG will notify your organization which Earnings Code/TRC to utilize once the review has been completed and the eligibility for tax treaty approved.

Federal W4 Instructions:

When completing Form W-4, nonresident aliens:

- May not claim exemption from income tax withholding
- Must request withholding as if they are single, regardless of their actual marital status
- May not claim the child tax credit or credit for dependents in Step 3 (if the nonresident alien is a resident of Canada, Mexico, or South Korea, or a student from India, or a business apprentice from India, he or she may claim, under certain circumstances, the child tax credit or credit for other dependents)
- Must write "Nonresident Alien" or "NRA" in the space below Step 4(c) of Form W-4.

See Notice 1392-Supplemental Form W-4 Instructions for Nonresident Aliens
<https://www.irs.gov/pub/irs-prior/n1392--2020.pdf>