A separate set of tax rules and regulations were carved out by the Internal Revenue Service (IRS) for individuals and entities that are nonresident aliens. CSU San Bernardino is required to withhold US income tax and file reports with the IRS in connection with any payments made to nonresident aliens. Procedures were established so the university remains in compliance with tax laws.

All payments to foreign entities and individuals who are neither US citizens nor permanent resident aliens (i.e. green card holders) must be reviewed by the Reporting and Tax unit.

**Nonresident Alien (NRA) Employees**

Newly appointed/hired nonresident alien employees must set an appointment with Reporting and Tax staff to determine the tax residency status and whether the wages are exempt from federal income tax based on a tax treaty. A tax record is created and maintained in [Glacier](NRA%20Glacier.docx) for every NRA employee.

Bring the following original documents:

* Passport
* I-94 Arrival/Departure Record
* Visa
* Form I-20 – for F-1
* Form DS-2019 – for J-1
* Form I-797A – for H1B

Certain life events have tax implications so contact Reporting and Tax staff when either one of these occur:

* NRA employee’s visa status changed
* Employee Action Request (EAR) form doesn’t have the initials of Reporting and Tax staff.

Failure to do so may result in incorrect federal tax withholding and reporting.