



To: Non-Resident Aliens  
Requesting Special Tax Treatment

From: Junn De Guzman, Sr. Accountant  
Payroll Department

Date: December 31, 2011

Re: **Requirements for Tax Benefits for Calendar Year 2012**

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Enclosed please find your **2012 Request for Tax Benefits Package**. These forms are **only for calendar year 2012 and must be submitted and approved by the Payroll Dept. in order for your tax exemption benefits to be processed and take effect**. The University is required by the Internal Revenue Service (IRS) to obtain new tax benefit documentation yearly.

Your package should contain the following forms:

Form 8233 with Instructions (**please include your foreign residence address on Form 8233, Line 4**)  
Personal Statement Letter  
Substantial Presence Test  
Form W-4 for 2012

If you do not have all of the above forms, please call Junn De Guzman at (732) 235-9202.

### **INSTRUCTIONS FOR COMPLETING THE ABOVE FORMS:**

#### **Form 8233:**

1. Fill in all of Part I, Part II 11(a)(b), 12(a)(b)(c) and sign and date on Part III.
2. The IRS will reject all incomplete forms, which will require the University to withhold Federal Income Taxes without any income tax treaty benefit to which you may have been entitled. The University will not issue tax refunds. You will be required to submit a 2012 Form 1040NR to the IRS to claim any refund.

#### **Personal Statement Letter:**

1. Please fill in the blank lines with the applicable information.
2. Sign and date the form.
3. All incomplete or unsigned forms will be returned for correction and resubmission.

### **Substantial Presence Test:**

**This test determines your status as a non-resident or resident alien for taxation purposes only. You must accurately complete and sign this form per the instructions to the form.**

1. Please fill in blank lines with applicable information.
2. Sign and date the form.
3. Attach copies of your valid VISA with I-94 attached and your DS-2019 (J1) or I-20-ID (F1).

**Note:**

Those who are determined to be "substantially present" are **resident aliens** and are required to pay Social Security and Medicare taxes.

Those who are determined to be not "substantially present" are **non-resident aliens** and are entitled to receive tax-exempt status for Social Security and Medicare taxes. This exemption is only valid as long as you retain your "non-resident alien" status.

### **Form W-4 for 2012:**

1. Marital Status must be completed as **"Single"** on line 3.
2. **One (1)** withholding allowance may be claimed on line 5.
3. Write **"Non-Resident Alien"** or **"NRA"** on line 6.
4. Sign and date the form.

An EXEMPT withholding status may **NOT** be claimed. **Do not fill in "Exempt" on line 7.**

Please complete the enclosed package ***immediately*** and return it to the following address:

**University of Medicine and Dentistry of New Jersey  
Junn De Guzman, Payroll Department  
Liberty Plaza, 4<sup>th</sup> Floor  
335 George Street  
New Brunswick, NJ 08903-2686**

### **Or Inter-Office Mail:**

**Junn De Guzman  
Dept: Payroll  
Bldg/Rm#: LP/4300  
Campus: NB**

If you have any questions, please call Junn De Guzman at (732) 235-9202 or e-mail me at deguzmjt@umdnj.edu. Thank you.

Payroll Department

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## **Foreign National Checklist**

- Form 8233  Attached
- Personal Statement Letter  Attached
- Substantial Presence Test  Attached
- Form W-4 for 2012  Attached
- Copy of VISA (with I-94 attached)  Attached
- Copy of Passport  Attached
- Copy of Certificate of Eligibility for  
Nonimmigrant (F1) Student (I-20)  Attached
- or
- Copy of Certificate of Eligibility for Exchange  
Visitor Status (J1 - DS-2019)  Attached
- or
- Copy of Petition for Nonimmigrant (H1B - I-797B)  Attached
- Form I-9  Attached

Senders Name : \_\_\_\_\_

Department : \_\_\_\_\_

Phone Number : \_\_\_\_\_

E-Mail Address : \_\_\_\_\_

**Exemption From Withholding on Compensation  
for Independent (and Certain Dependent) Personal  
Services of a Nonresident Alien Individual**

▶ See separate instructions.

<b>Who Should Use This Form?</b>  <b>Note:</b> For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see <b>Definitions</b> on pages 1 and 2 of the instructions.	<b>IF</b> you are a nonresident alien individual who is receiving . . .	<b>THEN</b> , if you are the beneficial owner of that income, use this form to claim . . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation. <b>Note: Do not use Form 8233 to claim the daily personal exemption amount.</b>
	Noncompensatory scholarship or fellowship income <b>and</b> personal services income <b>from the same withholding agent</b>	A tax treaty withholding exemption for part or all of <b>both</b> types of income.
<b>DO NOT Use This Form. . .</b>	<b>IF</b> you are a beneficial owner who is . . .	<b>INSTEAD</b> , use . . .
	Receiving compensation for dependent personal services performed in the United States <b>and</b> you are <b>not</b> claiming a tax treaty withholding exemption for that compensation	Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b>	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is <b>not</b> compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

**Part I Identification of Beneficial Owner (See instructions.)**

**1** Name of individual who is the beneficial owner    **2** U.S. taxpayer identifying number    **3** Foreign tax identifying number, if any (optional)

**4** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

**Foreign Address**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

**5** Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

**Note:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

<b>6</b> U.S. visa type	<b>7a</b> Country issuing passport	<b>7b</b> Passport number
<b>8</b> Date of entry into the United States	<b>9a</b> Current nonimmigrant status	<b>9b</b> Date your current nonimmigrant status expires

**10** If you are a foreign student, trainee, professor/teacher, or researcher, check this box . . . . . ▶   
**Caution:** See the **line 10 instructions** for the required additional statement you must attach.

**Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**

**11** Compensation for independent (and certain dependent) personal services:  
**a** Description of personal services you are providing .....

**b** Total compensation you expect to be paid for these services in this calendar or tax year \$ .....

**12** If compensation is exempt from withholding based on a tax treaty benefit, provide:

**a** Tax treaty **and treaty article** on which you are basing exemption from withholding .....

**b** Total compensation listed on line 11b above that is exempt from tax under this treaty \$ .....

**c** Country of permanent residence

**Note:** Do not complete lines 13a through 13c unless you also received compensation for personal services **from the same withholding agent.**

**13** Noncompensatory scholarship or fellowship income:

**a** Amount \$ .....

**b** Tax treaty **and treaty article** on which you are basing exemption from withholding .....

**c** Total income listed on line 13a above that is exempt from tax under this treaty \$

**14** Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions).....

**Note:** Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

**15** Number of personal exemptions claimed ▶ **16** How many days will you perform services in the United States during this tax year? ▶

**17** Daily personal exemption amount claimed (see instructions) ▶

**18** Total personal exemption amount claimed. Multiply line 16 by line 17 ▶

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here** ▶ .....  
Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

**Part IV Withholding Agent Acceptance and Certification**

Name Employer identification number

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶



**Personal Statement Letter**

Effective: January 1, 2012 through December 31, 2012

To Whom It May Concern:

I am a resident of \_\_\_\_\_ . I arrived in the United States on \_\_\_\_\_ (Your Country) \_\_\_\_\_ . I am not a citizen. I have not been lawfully accorded the (Date) privilege of permanently residing in the United States as an immigrant. I have accepted an invitation by the University of Medicine and Dentistry of New Jersey as a \_\_\_\_\_ (Job Title) and I will be performing \_\_\_\_\_ (Description of your position at UMDNJ)

I expect to receive \$ \_\_\_\_\_ . My start date at the University was (Your annual salary in 2012) \_\_\_\_\_ and my anticipated return to my country is \_\_\_\_\_ (Date) \_\_\_\_\_ (Date)

\_\_\_\_\_ (Your Country) has a tax treaty with the United States under tax treaty Article Number \_\_\_\_\_ . This treaty exemption is good for \_\_\_\_\_ years. (per treaty article citation) \_\_\_\_\_ (Number)

Any training I perform will be undertaken in the public interest and not for the private benefit of any specific person or persons.

**I have attached a copy of my current VISA and a copy of my DS 2019 (J1 VISA) or I-20-ID (Student Copy) (F1 VISA).**

\_\_\_\_\_  
Print Name

\_\_\_\_\_, 2012  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
University ID # or SSN



**SUBSTANTIAL PRESENCE TEST – 2012**  
For Determination of Resident or Non-Resident Alien Tax Status

Effective: January 1, 2012 through December 31, 2012

Name: \_\_\_\_\_ University ID# or SSN: \_\_\_\_\_  
(Last name, First name, Middle Initial)

1. Are you a lawful, permanent resident of the United States? Please check one box Yes  No   
(e.g. If you are a "green card" holder check "Yes".)

**If you checked "Yes", skip sections 2 through 4 and sign and date the bottom of the form.**

**2. Current VISA status information:**

Current VISA Status: \_\_\_\_\_ Initial Date of U.S. Entry: \_\_\_\_\_  
(e.g. J1, F1, etc.) **Note: Your initial date of entry for this VISA type may have occurred in a prior year if this is not your first visit.**

Issuing Country: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

**3. Counting "Exempt years":**

Is this your **first visit** to the U.S.? Please check one box Yes  No  If "Yes", skip to section 4.

If "NO", complete the following:

List all previous years in U.S. under F-1 or J-1 student VISA status.

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_  
Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_  
Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_

List all previous years in U.S. under J-1 non-student VISA status (e.g. teacher, professor, trainee, alien physicians, researcher, short-term scholar)

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_  
Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_  
Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_

**4. Substantial Presence Test:**

Number of days present in the U.S. for the current and two previous years-do not count "exempt years". ("Exempt years" are defined as the first 5 years in the U.S. for F-1 or J-1 student VISA holders, or 2 of the last 6 years for J-1 non-student VISA holders).

Project the last date you expect to be in the U.S. for current year (2012) and enter it here: \_\_\_\_\_

Current Year 2012 Number of days in U.S. \_\_\_\_\_ x 1.00 = \_\_\_\_\_

1<sup>st</sup> previous year 2011 Number of days in U.S. \_\_\_\_\_ x 0.34 = \_\_\_\_\_

2<sup>nd</sup> previous year 2010 Number of days in U.S. \_\_\_\_\_ x 0.17 = \_\_\_\_\_

**Total days counted for U.S. tax residency (sum the values from the 3 rows above) = \_\_\_\_\_\***

\*If Total days counted are at least 183, you pass the Substantial Presence Test and will be treated as a resident alien for tax purposes.

**CERTIFICATION:**

I certify that the information provided above is true and that I am subject to penalties for perjury if false. In addition, I agree to notify the UMDNJ Payroll Department immediately if any of the information I provided on this form changes. If I fail to do so, the Payroll Department is authorized to begin withholding taxes in accordance with IRS regulations.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**Statement of Retroactive Income Tax Treaty Benefits**

I confirm that I have been notified that the income tax treaty between the U.S. and my country of tax residence, \_\_\_\_\_, contains certain “retroactive” benefits. I understand my possible tax treaty exemption period is \_\_\_\_\_ (Original Date of Entry) – \_\_\_\_\_ (Less 1 Day of 2 Years from the Original Date of Entry); if I remain in the U.S. until or after 2 years, I may be subject to taxation in the U.S. for the entire period of my visit.

At this time, I do not expect to remain in the U.S. for a period longer than the allowed tax treaty time limit (Two Years from the Original Date of Entry to the U.S.). I confirm that I believe I qualify for an exemption from tax based on the U.S. – \_\_\_\_\_ treaty and it is my choice to claim the tax treaty exemption. If my expected stay in the U.S. changes, I will notify the Sr. Accountant in Payroll Department at 732-235-9202 as soon as possible to end the tax treaty exemption.

Employee Name: \_\_\_\_\_ Social Security #: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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**Note : Non-Resident Aliens with J1 Visa from these countries should complete this form :**

- Germany
- India
- Luxembourg
- Netherlands
- Philippines
- U.K.



**Statement of Income Tax Treaty Benefits – “Back-to-Back” Clause**

I confirm that I have been notified that the income tax treaty between the U.S. and my country of tax residence, \_\_\_\_\_, contains a “back-to-back” clause. I understand this exemption is available to me only if I have not previously claimed an exemption as a student or trainee in a previous period. I confirm I have not previously claimed such an exemption.

Employee Name: \_\_\_\_\_ SSN/ID: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_, 2012

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**Note : Non-Resident Aliens with J1 Visa from these countries should complete this form :**

Belgium  
Czech Republic  
Egypt  
Germany  
Iceland  
Israel  
Japan  
Netherland

Norway  
Philippines  
Poland  
Portugal  
Romania  
Slovak Republic  
U.S.S.R.

# Form W-4 (2012) NON-RESIDENT ALIEN USE ONLY

As a Non-Resident Alien employee, you are required to complete a "Form W-4, Employee's Withholding Allowance Certificate" because of the restrictions on a non-resident aliens filing status, the limited number of personal allowances a non-resident alien is allowed, and the fact that a nonresident alien cannot claim the standard deduction, you must fill out Form W-4 following these instructions:

1. Check only **"Single"** marital status on line 3, regardless of your actual marital status.
2. You must claim **one (1)** withholding allowance on line 5, unless you are a resident of **Canada, Mexico** or the **Republic of Korea**. Resident of these 3 countries may claim more than one allowance.

Resident of Japan: You may be able to claim more than 01 allowance depending on your arrival date in the U.S. Please see IRS Publication 901 for assistance.

3. Write **"Non-Resident Alien"** or **"NRA"** above the dotted line on **line 6 of Form W-4**.
4. **Do not claim "Exempt" withholding status on line 7**. If you wish to be exempt from state tax, you must file Form NJ-W4-WT. If you wish to claim a tax treaty, you must file IRS Form 8233 (F1 or J1).

If you have any questions, please refer to IRS Publication 515.

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b> ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 <b>2012</b>	
1 Your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)				3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. <small>Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>	
City or town, state, and ZIP code				4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5 1	
6 Additional amount, if any, you want withheld from each paycheck . . . . .				6 \$ NON-RESIDENT ALIEN	
7 I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶				7	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ▶				Date ▶	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) UNIVERSITY OF MEDICINE & DENTISTRY OF NEW JERSEY			9 Office code (optional)	10 Employer identification number (EIN) 22-1775306	