

**COLLEGE OF SOUTHERN NEVADA
FINANCE & FACILITIES DIVISION
TAX REVIEW POLICY FOR NON-RESIDENT ALIEN, RESIDENT ALIEN
AND PERMANENT RESIDENT EMPLOYEES**

1. PURPOSE

To ensure that *tax residency* is correctly identified and communicated to Payroll for all newly hired employees who are not United States citizens.

2. POLICY

- A. All individuals who are not citizens of the United States are required to schedule an appointment to meet with the Nonresident Alien Tax Specialist and complete an *Alien Information Collection Form* before receiving any payment from the Nevada System of Higher Education (NSHE). This is necessary to determine applicable tax withholding status and to complete an IRS Form W-4 and any additional forms as required.
- B. The following documents (based on immigration status) must be brought to the meeting with the Nonresident Alien Tax Specialist:

Non-Resident Aliens:

- Alien Information Collection Form provided by the department or provided by the Nonresident Alien Tax Specialist.
- Passport (which includes the visa stamp and Form I-94)
- Work authorization – Form IAP-66 (a pink form) if you are a J-1 visa holder, Form I-20 (a white form) if you are an F-1 visa holder, **or** Form I-797 if you are an H-1B visa holder.
- Social Security Card
- Nevada driver's license or identification card


Resident Aliens and Permanent Residents:

- Alien Information Collection Form provided by the department or provided by the Nonresident Alien Tax Specialist.
 - Resident Alien or Permanent Resident Card
 - Social Security Card
 - Nevada driver's license or identification card
- C. Failure to meet with the Nonresident Alien Tax Specialist within 5 days of beginning employment with the NSHE may result in having the maximum rate of U.S. federal income tax withheld from payments. Any excess tax withheld due to failure to meet with the Nonresident Alien Tax Specialist cannot be refunded by the NSHE.


3. APPROVAL



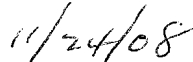
Patricia Charlton, Sr. Vice President, Finance & Facilities



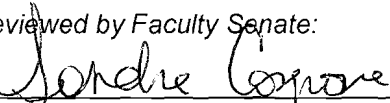
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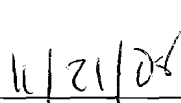
Michael D. Richards, President



Date

Reviewed by Faculty Senate:


Sondra Cosgrove, Faculty Senate Chair



Date