

# NONRESIDENT ALIEN PAYROLL TAX COMPLIANCE SHEET

Internal Revenue Service (IRS) Section 1441 & Chapter 3 Compliance Record

## 1. EMPLOYEE PROFILE

Employee Name		SSN or ITIN	
Country of Citizenship		Country of Tax Residency	
Visa Type / Subcategory		Original Date of Entry	
Current Visa Start Date		Current Visa Expiration	

## 2. RESIDENCY STATUS FOR TAX PURPOSES

Current Calendar Year		Tax Residency Status	<input type="checkbox"/> Nonresident Alien <input type="checkbox"/> Resident Alien (Met SPT)
Days in US (Current Year)		FICA Exemption Status	<input type="checkbox"/> Exempt <input type="checkbox"/> Subject to FICA

## 3. FORM W-4 NRA WITHHOLDING SELECTIONS (IRS PUB 15-T)

Filing Status (Step 1c)	<input type="checkbox"/> Single/Married Filing Separately	Standard Deduction Adjustment	<input type="checkbox"/> Applied (NRA Default)
Step 4(c) Extra Withholding		Other Adjustments / Notes	

## 4. TAX TREATY CLAIMS & EXEMPTIONS

Income Code (e.g., 19, 20)	Treaty Article Number	Annual Exemption Limit (\$)	Expiration Date

## 5. PAYROLL SYSTEM TAX OVERRIDE INSTRUCTIONS

Tax Type	Withholding Rate (%)	Monthly Exemption Limit (\$)	Override Code / Status
Federal Income Tax (FIT)			
Social Security (OASDI)			
Medicare			
State Income Tax (SIT)			

## 6. VERIFICATION & SIGN-OFF

Prepared By (Payroll/Tax Specialist Signature)

Date:

Approved By (Authorized Payroll Approver Signature)

Date:

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This document must be retained in the employee's active payroll file along with completed Form W-4, Form 8233 (if applicable), Form W-8BEN, and I-9 supporting documentation. Compliance check must be performed annually or upon any visa status change.