

Tax Form Requirements for International/Foreign Students

ALL STUDENTS MUST COMPLETE A W-4

INTERNATIONAL STUDENTS: Please see instructions below for completing Form W-4.

These instructions **do not apply** to U.S. Citizens and Resident Aliens.

The Internal Revenue Service (IRS) is the agency that is responsible for the collection of taxes in the United States. Students are reminded about the importance of completing Form W-4 so that the correct amount of taxes is withheld from paychecks.

To withhold taxes, students must complete a Form W-4, Employee's Withholding Allowance Certificate. Students are required to submit a completed Form W-4 before being permitted to begin working. If Form W-4 has already been submitted, it is important that it is completed correctly.

The Internal Revenue Service (please see **Notice 1392**) has suggested how our foreign students should complete the form as shown in the following example:

1. Step 1 – check the box for “Single or Married Filing separately” (even if Married and filing jointly)
2. Step 4 – Write “NRA” or “Non-Resident Alien” under box 4c
3. Step 5 – Sign and Date (Form is invalid if not signed or dated)

In most cases, foreign students are not exempt from having taxes withheld from their wages. If students think they may be exempt from tax withholding based on a tax treaty between the home country and the United States or based on an IRS code, students must contact Aida Sanchez-Posadas, Payroll Director, in the Payroll Department at (954) 262-7849 to request a Form 8233 and to obtain specific information regarding how to file the form.

Students, scholars, trainees, or teachers holding an F-1 visa are exempt from Social Security and Medicare taxes as long as the services performed are for the purposes specified in the visa.

All foreign students are required to contact the Payroll Director at (954) 262-7849 for further instructions on filing forms with the IRS.

[Notice 1392 \(Supplemental Form W-4 Instructions for Nonresident Aliens\)](#)

- irs.gov/pub/irs-pdf/n1392.pdf

[Form W4](#)

- irs.gov/pub/irs-pdf/fw4.pdf

SAMPLE FORM W-4 FOR INTERNATIONAL STUDENTS

Form W-4
Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
Your withholding is subject to review by the IRS.

2020

Step 1: Enter Personal Information

Form fields for Step 1: (a) First name and middle initial, Last name, (b) Social security number, Address, City or town, state, and ZIP code, (c) Filing status options.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App... (b) Use the Multiple Jobs Worksheet... (c) If there are only two jobs total... TIP: To be accurate, submit a 2020 Form W-4 for all other jobs.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave these steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents

Form fields for Step 3: If your income will be \$200,000 or less... Multiply the number of qualifying children... Multiply the number of other dependents... Add the amounts above and enter the total here.

Step 4 (optional): Other Adjustments

Form fields for Step 4: (a) Other income (not from jobs)... (b) Deductions... (c) Extra withholding.

NRA

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. Employee's signature (This form is not valid unless you sign it.) Date

Employers Only

Form fields for Employers Only: Employer's name and address, First date of employment, Employer identification number (EIN)

Sample Form W-4 Completed to Claim Exemption from Federal Income Tax Withholding

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Certificate ▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. ▶ Give Form W-4 to your employer. ▶ Your withholding is subject to review by the IRS.	OMB No. 1545-0074 <div style="background-color: yellow; padding: 5px; font-size: 24px; font-weight: bold; border: 1px solid black;">2020</div>
---	---	---

Step 1:	(a) First name and middle initial JOHN	Last name DOE	(b) Social security number XXX-XX-XXXX
Enter Personal Information	Address MAIN STREET City or town, state, and ZIP code ANYTOWN, XX, 12345		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	(c) <input checked="" type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and private.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents

If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____

Multiply the number of other dependents by \$500 ▶ \$ _____

Add the amounts above and enter the total here **3** \$ _____

Step 4 (optional): Other Adjustments

(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income **4(a)** \$ _____

(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here **4(b)** \$ _____

(c) **Extra withholding.** Enter any additional tax you want withheld each pay period **4(c)** \$ _____

EXEMPT

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ **Employee's signature** (This form is not valid unless you sign it.) _____ ▶ **Date** _____

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)
-----------------------	-----------------------------	--------------------------	--------------------------------------

COMPLETING YOUR ELECTRONIC I-9 *Employee Instructions*

Step 1: Open the New I-9 Website for employees.

1. Open your Web browser and type **[HR Contacts to Insert their Center's custom link here]** in the address bar and press **Enter**.

WELCOME TO YOUR EMPLOYMENT CENTER!

We are excited to welcome you as our new team member!

You are now ready to begin completing your Form I-9. The process takes between 5 and 10 minutes to complete and doesn't need to be done all at once.

Please complete this form before your start date. If you need any assistance please reach out to your hiring manager or HR Representative.

Standard, Mailman Segal Center for Human Development

2 Forms to Complete

Personal Information

19

EFX
2019 Equifax, Inc., All rights reserved
[Privacy Policy](#) | [Terms of Use](#)

Step 2: Complete Personal Information

1. Click in **Personal Information**
2. Fill out the Personal Information form (notice you Center name will be in the top of the page).
3. In the fields provided, enter your Social Security Number or if you applied for, name, last name, date of birth, address, zip code, city, county and your initials.

Name on the Social Security Card must match exactly what is entered in the Last (Family Name), First (Given Name) and Middle Initial field.

4. Click on Continue button.

PERSONAL INFORMATION

Standard, Mailman Segal Center for Human Development

Summary

EMPLOYMENT CENTER

Personal Information

I9

* REQUIRED FIELD

Personal Information

PERSONAL IDENTIFICATION

Social Security Number*

Confirm Social Security Number*

- OR - SSN Applied For

First Name (Given Name)*

Middle Initial

Last Name (Family Name)*

Other Last Name Used

Email Address

Telephone

(xxx) xxx-xxxx

Date of Birth*

MM-DD-YYYY

PHYSICAL ADDRESS

Street Address*

Apt

Zip code*

City*

State*

Step 3: Complete the I-9 Information.

1. Select the employment Date
2. Select the appropriate Citizenship option, and if required, enter your Alien Number, I-94 Number and/or the last day you are eligible to work in the United States.
3. Select if you us a preparer or translator
4. Click **Continue.**

Note: A message will display with applicable fields if there are mist: you will need to correct.

The screenshot shows the USCIS Form I-9, Employment Eligibility Verification. The header includes the Department of Homeland Security logo and the text: "Employment Eligibility Verification", "Department of Homeland Security", and "U.S. Citizenship and Immigration Services". The USCIS Form I-9 number is 1615-0047, and it expires on 08/31/2019. The form is titled "19" and "Ana Test, Standard, Mailman Segal Center for Human Development".

Instructions: **START HERE.** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation
[Review information in English](#) | [Revisar información en Español](#) | [I-9 Instructions in English](#) | [I-9 Instrucciones en Español](#)

Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.
[View Employee Information](#)
 Employment Date (mm/dd/yyyy)

Citizenship Attestation
 I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents

Navigation: [Edit Personal Info](#) | [BACK](#) | [CONTINUE >](#)

Step 4: Review Your Information and Sign Your I-9

1. Carefully review your information.
2. Sign your I-9 electronically by selecting the check box.

Note: To view the information in English or Espanol, click the appropriate link.

3. Click **Continue.**

The screenshot shows the "EMPLOYEE REVIEW" section of the I-9 form. The header includes the text: "EMPLOYEE REVIEW", "Review information in English | Revisar información en Español", "I-9 Instructions in English", and "I-9 Instrucciones en Español". The form is titled "19" and "Ana Test, Standard, Mailman Segal Center for Human Development".

This information should be reviewed and completed by the employee who prepared the I-9 form.

Ana Test

Date of Birth: 07/01/1954
U.S. Social Security Number: 116-55-5555

Address: 123 main street Fort Lauderdale, FL 33315
E-mail Address: alozano@nova.edu
Telephone Number: 9542627815

Work Status: A Citizen of the United States

EMPLOYEE ELECTRONIC SIGNATURE
[Employee Signature in English](#) | [Firma del empleado en español](#)

I attest that I have read, understand, and agree to the statements appearing in the form I-9 in addition to the following:
 By providing your signature below, you:
 By checking this checkbox, I attest that I have read, understand, and agree to the statements appearing on the Form I-9 above in addition to the following:

Step 5: Email the Receipt Code to NSU and Logout

1. Enter your NSU hiring liason’s email address in the **Email To** box, click the **Send Email** button. You may also **Print this page** for your records.
2. Review the list of employment eligibility documents you will be asked to present on your first day of work.
Note: The list of documents varies based on to the citizenship status you entered in Section 1 of your I-9.
3. Click **Logout**.

19
Ana Test, Standard, Mailman Segal Center for Human Development

Summary

Print

NEXT STEPS Print this page

You're almost done...

Click the continue button at the bottom of the screen to finish.

THINGS YOU NEED TO REMEMBER

You will need to provide a receipt code to your employer or employer's agent upon request.

RECEIPT CODE

qjw3v8bd7

✉ EMAIL RECEIPT CODE

Email To: Send Email

Please remember to bring this with you to your appointment!

ACCEPTABLE DOCUMENTS

3

Step 6: Close the Web browser

1. When this page opens, close the Web browser to ensure your information is cleared from the browser’s memory.
2. Notify the hiring manager that you have completed your I-9 information or if you were unable to complete your I-9.

WELCOME TO YOUR EMPLOYMENT CENTER!

Welcome Congratulations

Ana Test, Standard, Mailman Segal Center for Human Development

Congratulations! You are finished with the process.

<input checked="" type="checkbox"/>	Personal Information	Print
<input checked="" type="checkbox"/>	I9	Print

EFX

2019 Equifax, Inc., All rights reserved
Privacy Policy | Terms of Use