

Nonresident Aliens for Tax Purposes

A new arrival into the United States on a J-1 or F-1 visa is generally a nonresident alien for Income tax purposes.

If receiving a wage, income taxes will be withheld by the University, and the following forms should be completed:

Federal Form W-4 – Employee’s Withholding Allowance Certificate

Nonresident aliens should complete Form W-4 by checking the single box, writing 1 on line 5 and the letters NRA above the dotted line on line 6.

NOTE: A nonresident alien may not claim “EXEMPT” on Form W-4

State Form MW 507 – Employee’s Maryland Withholding Exemption Certificate

Please complete Form MW 507 by writing 1 on line 1.

Nonresident aliens for tax purposes in the United States on a J-1 or F-1 visa are not subject to FICA tax withholding. Please note that nonresident aliens who remain in the United States long enough will become resident aliens for tax purposes.

If receiving a fellowship, federal income taxes will be withheld at a rate of 14% and state income taxes at the graduated rates between 6% and 7.5%.

Tax Treaty - Depending on your purpose for entering the United States, you may be exempt from federal income tax withholding if your country of tax residence immediately before arriving in the United States has negotiated an income tax treaty with the United States government. The country in which you were born is not a deciding factor.

If your country of residence has negotiated an income tax treaty for the type of payment you are receiving while visiting the United States, you should complete Form 8233 with attachment for wages, or Form W-8BEN for fellowship/scholarship payments. These forms are available in the Tax Office.

You must have a valid social security or individual taxpayer identification number for Form 8233 or W-8BEN. We cannot accept these forms with the temporary number assigned to you by Hopkins. A new Form 8233 and W-8BEN must be completed each calendar year to claim treaty benefits. Maryland taxes must be withheld on payments paid by the University.

At year-end, the University issues nonresident aliens either a Form 1042-S or Form W-2, or both, which summarizes income. Nonresident aliens are required to complete Federal Form 1040NR and a Maryland resident tax return to report and pay taxes, if appropriate, on any United States sourced income. The due date for filing the annual federal and state tax return is April 15th. Forms can be downloaded from the Federal IRS and State of Maryland websites. These addresses are <http://www.irs.ustreas.gov> and <http://www.comp.state.md.us>.

Please check our website for additional information and links to the above forms:

www.controller.jhu.edu/depts/tax/index.html

The address on your paycheck is used for Form W-2 or Form 1042-S.

To ensure timely receipt of your W-2/1042-S please provide payroll (student payroll, or department where you pick up your check) with the address where you would like your W-2 mailed. This can be your permanent address. You may choose instead to elect to receive your Form W-2 electronically. The election instructions are on our website at http://www.controller.jhu.edu/depts/tax/elec_w2.htm. This option is not available for Form 1042-S.

