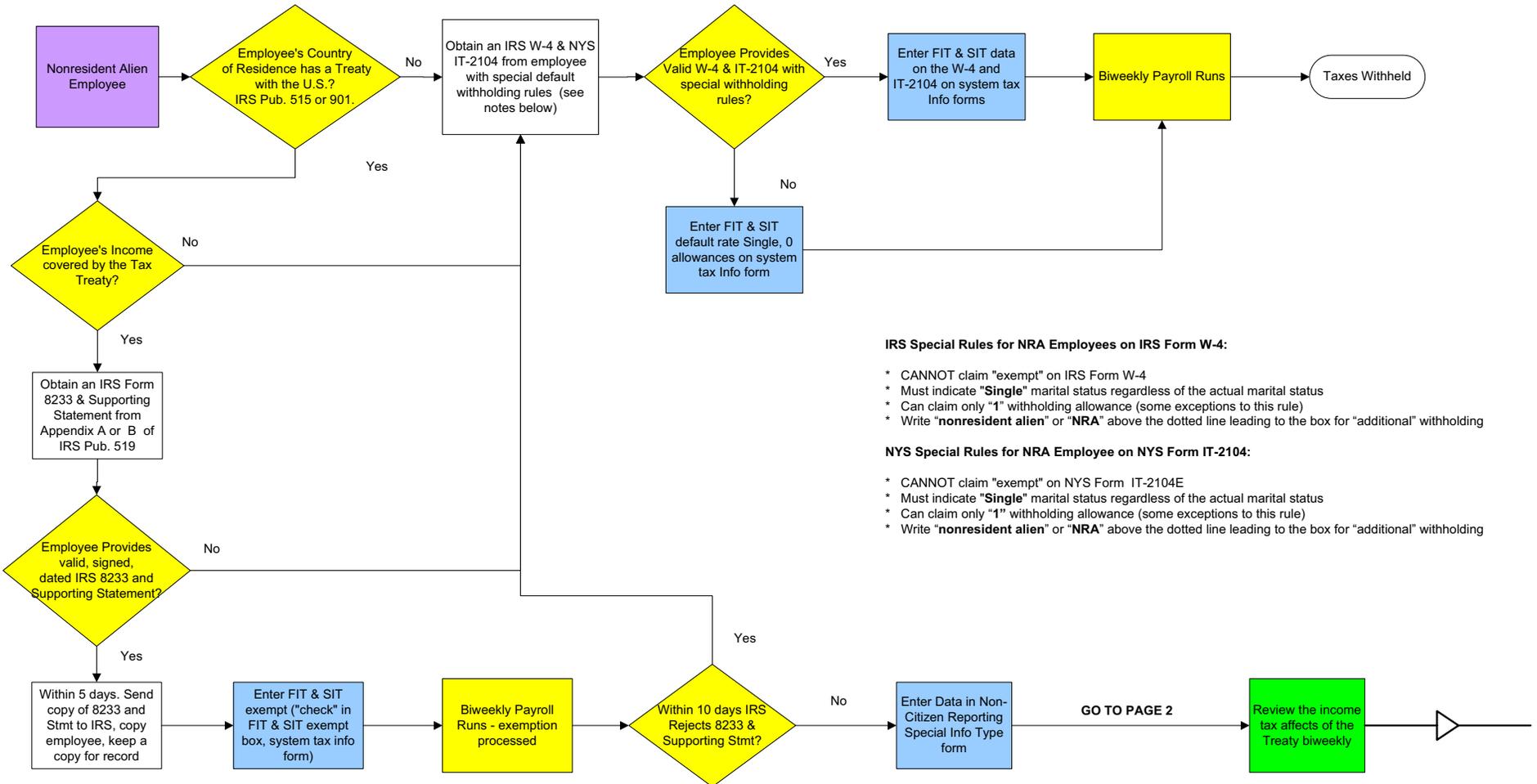


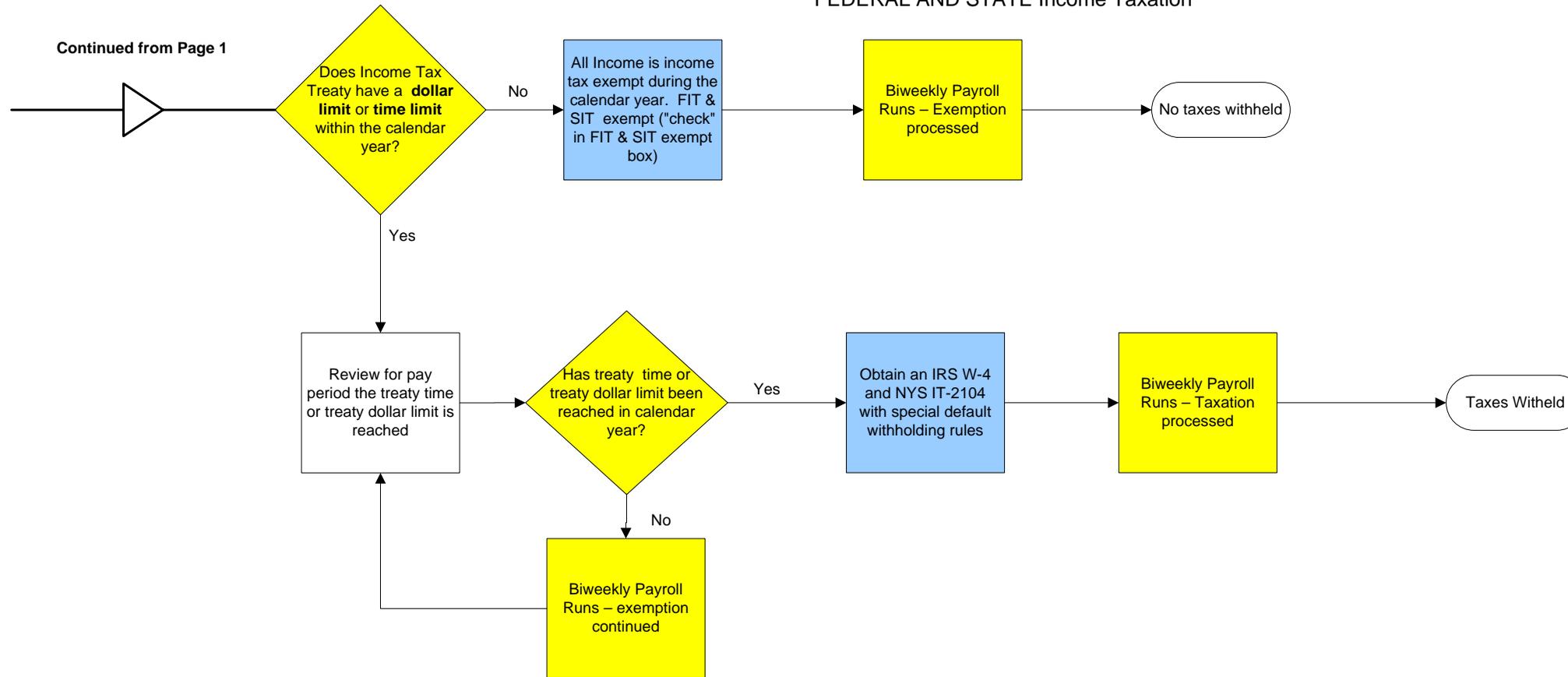
FEDERAL AND STATE Income Taxation

Non- Resident Alien Employees



- IRS Special Rules for NRA Employees on IRS Form W-4:**
- \* CANNOT claim "exempt" on IRS Form W-4
  - \* Must indicate "Single" marital status regardless of the actual marital status
  - \* Can claim only "1" withholding allowance (some exceptions to this rule)
  - \* Write "nonresident alien" or "NRA" above the dotted line leading to the box for "additional" withholding
- NYS Special Rules for NRA Employee on NYS Form IT-2104:**
- \* CANNOT claim "exempt" on NYS Form IT-2104E
  - \* Must indicate "Single" marital status regardless of the actual marital status
  - \* Can claim only "1" withholding allowance (some exceptions to this rule)
  - \* Write "nonresident alien" or "NRA" above the dotted line leading to the box for "additional" withholding

Continued from Page 1



FORM REQUIREMENTS for New Calendar Year

