

Federal Tax Withholding

Employee Self-Service Instructions

****Nonresident Alien for Tax Purposes Only****

There are specific federal income tax withholding laws in effect for international faculty, staff, and students who are non-resident aliens for tax purposes. Generally, you are a non-resident alien for tax purposes if you do not meet either the "green card test" or "substantial presence test" for the calendar year. The below instructions will guide you through the self-service election process for your federal tax withholding for a nonresident alien for US tax purposes.

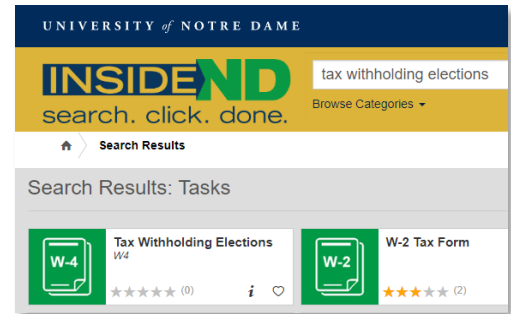
Tax withholding information must be entered through **InsideND** (inside.nd.edu), the University's employee self-service website.

What You'll Need

- Your active **NetID** and **password**. If you do not know these, please contact the OIT Help Desk at (574) 631-8111 for assistance.

Federal Tax Withholding Self-Service Instructions

- Go to **InsideND** (inside.nd.edu) and login with your NetID and password.
- Search for and click on the **Tax Withholding Elections** task.
- Click on [Federal Tax Withholding](#), then the [Update](#) link centered at the bottom of the page.
- The **Deduction Effective as of** date is the earliest date your new withholding elections are to be applied.
- Enter the requested **Effective Date of Change**. This can be a current or future dated request.



Deduction Status

- Your **Deduction Status** should remain **Active** unless you meet the listed criteria.

Step 1c: Enter Personal Information

- Select the **Single** status option **regardless of your actual marital status**.

Filing Status: *

Step 2C Indicator: Multiple Jobs - Do not check this box unless you have more than one job at the same time.

Do not account for your spouse's job because nonresident aliens may not file jointly.

- If you have a total of only two jobs, you may check the Step 2C Indicator checkbox. This box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. The is option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

Step 2C Indicator:

Step 3: Claim Dependents - Leave these fields blank.

Multiply the number of qualifying children under age 17 by \$2,000 :	<input type="text" value="leave blank"/>
Multiply the number of other dependents by \$500. :	<input type="text" value="leave blank"/>
Add the amounts above and enter the total here. :	<input type="text" value="leave blank"/>

Step 4 (optional): Other Adjustments - See www.irs.gov/pub/irs-pdf/n1392.pdf Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens for more information on options a) and c). Leave option b) blank.

(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 :	<input type="text"/>
(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 :	<input type="text" value="leave blank"/>
(c) Extra withholding. Enter any additional tax you want withheld each pay period :	<input type="text"/>

Nonresident Alien Checkbox - IMPORTANT - Be sure to check this box!

Nonresident Alien:

- Click **Certify Changes**
- Click **Submit** to confirm you Federal Tax Withholding elections.

* For help, consult Notice 1392, Supplemental Instructions for Nonresident Aliens at <https://www.irs.gov/pub/irs-pdf/n1392.pdf>.

Foreign National Information System (FNIS) Profile

If you are a foreign national receiving compensation from the University, additional information is necessary to ensure the deductions for payroll tax withholding are accurate. Therefore, you should have received an email to complete your Foreign National Information System (FNIS) profile. **If you did not receive this request, please contact the Tax Department at fntax@nd.edu to activate your FNIS account.**

The U.S. Internal Revenue Service (IRS) requires application of payroll tax withholding rules consistent with your status for tax purposes. As a result, the University collects information on this form to determine your status for U.S. tax purposes as a **resident alien** or **nonresident alien** by performing an annual substantial presence test, which requires detailed history of your immigration status and physical presence in the U.S. The University is required to maintain this information along with copies of your immigration documents in a permanent file in order to fulfill compliance requirements with the IRS.

To collect this information, we require you complete the following steps:

- 1) Visit <https://fnis.thomsonreuters.com/nd> and use the user name provided to you via email. If this is the first time you have entered the secure Foreign National Information System (FNIS) website, you will be asked to reset your password. In order to set your password, click on the "forgot password" link and follow the prompts.
- 2) Complete the questions in as much detail as possible. You can "save with errors" if you have answered in as much detail as possible. There are many useful Help buttons to assist you if you have any questions as you move through the web pages. **NOTE: Please use your NDID as your Institution-Assigned ID Number.** Your NDID is the 9-digit number beginning with the number "9" as noted on your Notre Dame identification card.
- 3) **Before exiting the program**, print a copy of the Immigration Status Data page, which can be found by clicking on the "View Data" button on the "Step 6: Confirmation" page.
- 4) Review and sign the "confirmation page" and submit scanned copies of the following documents to the Notre Dame Tax department via email at fntax@nd.edu:
 1. Copy of signed FNIS confirmation page
 2. Copy of your I-94 Record
 3. Copy of your I-20 (and EAD card if OPT status), DS-2019, H-1B Approval Notice or other immigration document
 4. Copy of your passport
 5. Copy of your visa

NOTE: The process is not complete until the confirmation page and copies of your immigration documents have been received.