

STATE CONTROLLER'S OFFICE  
PERSONNEL AND PAYROLL SERVICES DIVISION  
P.O. BOX 942850  
SACRAMENTO, CA 94250-5878

DATE: September 19, 2015

PERSONNEL LETTER #15-015  
(CIVIL SERVICE ONLY)

TO: All Agencies in the Uniform State Payroll System

FROM: Lisa Crowe, Chief  
Personnel and Payroll Services Division (PPSD)

**RE: VERIFICATION OF EMPLOYEES IDENTIFIED AS NONRESIDENT ALIENS**

As of August 28, 2015, all employees identified as Nonresident Alien (NRA), per federal tax withholding rules determined by the Internal Revenue Service (IRS), are on the NRA report including those who are active, on leave or separated. The report is sorted by agency code and then by social security number. The report also includes tax exemptions and an 'X' if the person has separated. For more information on this process, please see [Payroll Letter #06-030](#).

#### VIEWING THE NONRESIDENT ALIEN REPORT

This report is now available on ViewDirect and will remain on ViewDirect until November 2015. You can access the report under ID PDW7170, report name "Employees Identified as Nonresident Aliens."

Only personnel authorized to access ViewDirect can view and print the report. For more information on accessing and printing ViewDirect reports, please refer to the [ViewDirect User Guide](#) on the SCO web site.

NOTE: We will not provide a hard copy version of the report.

If your agency does not have the "Employees Identified as Nonresident Aliens" report (PDW7170) in the ViewDirect report directory, then there are no individuals employed at your agency on the NRA database.

#### VERIFYING THE REPORT

Please review each record on the report and verify the employee is still an NRA per the rules indicated in the [Internal Revenue Service \(IRS\) Notice 2005-76](#). Use the attached form to indicate any employee changes and complete the department name, contact person, contact number/email and authorizing signature.

If an employee separated or changed status and is no longer an NRA subject to the federal tax withholding rules, complete his/her name, social security number and enter delete in the type of change field. If there are any nonresident alien employees missing from the report, add the employee name, social security number and enter add in the type of change field.

Please email Jennifer Robinson at [jrobinson@sco.ca.gov](mailto:jrobinson@sco.ca.gov), stating "no changes are necessary," if the report is accurate.

All responses are due by October 12, 2015. Please send your responses through secure fax at (916) 322-8137 or mail to the following address:

State Controller's Office  
Personnel/Payroll Services Division  
P.O. Box 942850  
Sacramento, CA 94250-5878  
Attn: Jennifer Robinson

EMPLOYEE ACTION REQUEST (EAR), FORM STD. 686

Also, please verify that the employees on the report are claiming the appropriate federal marital status and number of federal tax exemptions. Per IRS Notice 2005-76, the listed nonresident alien employees must claim a federal marital status of "S" for single regardless of their actual marital status and cannot claim more than "1" federal tax exemption with exceptions made for specific countries. A nonresident alien cannot claim exempt from federal taxes unless they are covered under a tax treaty.

Please verify that employees complete their Employee Action Request (EAR), Form STD. 686 correctly. Do not accept documents that request a federal marital status or tax exemption other than allowed by the IRS. For employees on the report with incorrect federal marital status/tax exemptions, please have the employees complete and submit a Form Std. 686 with the appropriate information.

If you have questions, please contact Jennifer Robinson at (916) 319-9067 or [jrobinson@sco.ca.gov](mailto:jrobinson@sco.ca.gov).

LC:JR:PMAB

Attachment

