

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

DATE: September 19, 2015

PERSONNEL LETTER #15-016  
(CSU ONLY)

TO: All Campuses 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. For more information on this process, please see [Payroll Letter #06-029](#).

#### NONRESIDENT ALIEN REPORT

SCO will mail a hardcopy of the report to each campus' human resources office. All employees on the NRA database as of August 28, 2015 are on the report including those who are active, on leave or separated. The report is sorted by social security number and includes the employee's name, position number, federal marital status, number of federal tax exemptions being claimed and an 'X' to indicate if the person has separated.

If your campus does not receive a report by September 28, 2015, then there are no individuals employed at your campus on the NRA database.

#### VERIFYING THE REPORT

Please review each record on the report and verify that the employee is still an NRA per the rules indicated in [Internal Revenue Service \(IRS\) Notice 2005-76](#). Use the attached form to indicate any employee changes and complete the campus 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 OR STUDENT PAYROLL ACTION REQUESTS (SPAR), FORM STD. 457

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 or Student Payroll Action Requests (SPAR), Form Std. 457 correctly. Do not accept documents that request a federal marital status or tax exemptions 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 or Form Std. 457 with the appropriate information.

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

LC:JR:PMAB

Attachment

Listing of Nonresident Aliens Subject to IRS Notice 2005-76

Department/Campus: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Contact Number/Email: \_\_\_\_\_

Authorizing Signature\*: \_\_\_\_\_

Social Security Number	Employee Name	Type of Change (Add or Delete)

\*Must be a person authorized to sign Employment History documents.

No Changes

Please submit response by October 12, 2015

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