A separate set of tax rules and regulations were carved out by the Internal Revenue Service (IRS) for individuals and entities that are nonresident aliens. CSU San Bernardino is required to withhold US income tax and file reports with the IRS in connection with any payments made to nonresident aliens. Procedures were established so the university remains in compliance with tax laws.

All payments to foreign entities and individuals who are neither US citizens nor permanent resident aliens (i.e. green card holders) must be reviewed by the Reporting and Tax unit.

**Nonresident Alien (NRA) Employees**

Newly appointed/hired nonresident alien employees must contact Reporting and Tax staff via email at [taxandreporting@csusb.edu](mailto:taxandreporting@csusb.edu) to determine the tax residency status and whether the wages are exempt from federal income tax based on a tax treaty, and complete the Employment Authorization Request Form (EAR Form). A tax record is created and maintained in Sprintax Calculus for every NRA employee.

Please note the following regarding the EAR Form process:

* Our team cannot begin our EAR Form process without a signed NRA Employment Documentation Form. Please contact the Center for International Studies and Programs to obtain the form before contacting Reporting and Tax.
* There is an average turnaround time of 72 hours, please plan accordingly.
* This process is completed strictly via email.

Certain life events have tax implications. Please contact Reporting and Tax at [taxandreporting@csusb.edu](mailto:taxandreporting@csusb.edu) for the following:

* NRA employee’s visa status changed
* Any time NRA employee travels, travel history must be updated