

Nonresident aliens (NRAs), W-2 forms, and 1042-S forms

W-2 Form ~ The Wage and Tax Statement, or W-2 form, reports earnings from an employer, as well as various taxes withheld during a calendar year (January 1 through December 31). This form must be mailed to each employee no later than January 31 of the following calendar year. Earnings are reported when they are **paid**, not when they are earned. W-2 forms do not report fellowships paid to Nonresident Aliens (these are reported on the 1042-S Form).

1042-S Form ~ Nonresident Aliens may receive a 1042-S Form. This form reports wages exempt from federal taxes because of a tax treaty, fellowships (taxable or not), and independent contractor earnings for NRAs. Some NRAs may receive a W-2 and a 1042-S, or just a W-2, or a NRA may receive multiple 1042-S forms.

If one or both of these forms has a wrong SSN ~

NRAs are often paid on a temporary "SSNs" before they have a valid SSN. If they do not get a SSN or don't let the department know they have a SSN, *and* a W-2 and/or 1042-S is issued with that invalid number, their tax return can not be filed. They will need to request a corrected W-2 (and/or 1042-s as appropriate). Payroll will need an email with the name, UID, wrong SSN, correct SSN, current mailing address, and a clear scan of the SSN card. Then Payroll will request a corrected form(s) from the Central Payroll Bureau in Annapolis, who will mail the corrected forms as to the NRA as soon as possible. The NRA will need the form with the incorrect number, and the form with the correct number to file his tax return.

NRAs should be told to apply for a SSN as soon as they are eligible to do so, and to let the department know when they do receive a SSN. A SSN change can be requested through the PHR Help Desk. This avoids the above procedure at tax time.