Overview

Employees who work outside of the U.S., whether U.S. citizens or not, and relocate to the United States are required to submit an updated **Out-of-State Income Tax Withholding** form. This will cancel their international tax status and set up a new tax status for the U.S. state from where they will be working.

Non-Resident Alien (NRA) employees must update **GLACIER**.

Use this job aid to submit an updated **Out-of-State Income Tax Withholding** form to cancel international tax status and to set up tax status for the U.S. state from where work will be done.

**Note:** See Complete the Foreign Source Income Statement form and Complete the Out-Of-State Income Tax Withholding form simulations for information on how to set up tax status for international hires.

1. **Dashboard Navigation:** Forms Library > Access Forms > Payroll > Out-Of-State Income Tax Withholding

2. Click the **Out-Of-State Income Tax Withholding** link.
Job Aid: Change Tax Status from International to U.S.


![OUT-OF-STATE INCOME TAX WITHHOLDING form](image)

- **Withholding Information**: This form determines the tax withholding for an employee who works and lives in a state other than California. Employees are categorized as one of the following:
  - California tax residents – subject to tax withholding on their worldwide income regardless of where the work is performed.
  - California tax residents – not subject to tax withholding under the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act.
  - California non-residents who work in California – subject to tax withholding on their portion of income that is earned in the State of California.
  - Non-residents working and living outside California – not subject to California tax withholding. They may be subject to state income tax withholding in the state in which they are working.
- **Employee Information**:
  - **EmpID**: 10191147
  - **Job Title**: TRAINER 4
  - **Name**: Megan Mejia
  - **Department**: 830500 - UCPATH CENTER

4. In the **Home Address** section, click **Override Address** to update with the new U.S. address.

![Home Address section](image)

- **Home Address**: Check the "Override Address" checkbox to be able to edit the "Home Address" fields.
- **Military Spouse (MSRRA)**: Check the "Military Spouse (MSRRA)" checkbox if you are a military spouse claiming CA state tax exemption under MSRRA.

*** Changing Address Information Below will not Update Address Information in UCPATH ***

- **Military Spouse (MSRRA)**
- **Override Address**
5. Enter **Home Address** fields as appropriate.

**Home Address**

Check the “Override Address” checkbox to be able to edit the “Home Address” fields.

Check the “Military Spouse (MSRRA)” checkbox if you are a military spouse claiming CA state tax exemption under MSRRA.

*** Changing Address Information Below will not Update Address Information in UCP***

- Military Spouse (MSRRA)
- Override Address

- **Address Line 1:**
  - 300 Lakeside Dr
- **City:**
  - Oakland
- **Postal Code:**
  - 94612

- **Address Line 2:**
- **State:**
  - CA

- **Type of Request:**
  - Stop Existing Request
- **State of Residence:**
  - CA

<table>
<thead>
<tr>
<th>Field/Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Address Line 1</strong></td>
<td>Enter mailing street number and name.</td>
</tr>
<tr>
<td><strong>Address Line 2</strong></td>
<td>If applicable, enter apartment, suite or space number.</td>
</tr>
<tr>
<td><strong>City</strong></td>
<td>Enter U.S. city.</td>
</tr>
<tr>
<td><strong>State</strong></td>
<td>Enter U.S. state.</td>
</tr>
<tr>
<td><strong>Postal Code</strong></td>
<td>Enter U.S. Zip Code.</td>
</tr>
<tr>
<td><strong>Type of Request</strong></td>
<td>Defaults to “Stop Existing Request” or select from drop-down list.</td>
</tr>
<tr>
<td><strong>State of Residence</strong></td>
<td>Enter U.S. state of residence.</td>
</tr>
</tbody>
</table>

6. Update **Employee Contact Information** as needed.

**Employee Contact Information**

- **Home Telephone**: 510/987-0457
- **Preferred Email**: joansmith@ucop.com
7. Enter **Cancel Withholding** fields as appropriate.

**Cancel Withholding**

This section should only be completed when an individual no longer works out of state or wants to cancel a previous state's withholding. Please cancel state income tax withholding deductions for the city, county and state listed below:

<table>
<thead>
<tr>
<th>Field/Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>End Date</td>
<td>Enter the last valid date of the foreign address. Cannot equal <strong>Start Date</strong>.</td>
</tr>
<tr>
<td>Stop County</td>
<td>Enter the foreign country that you are moving from.</td>
</tr>
<tr>
<td>Stop City</td>
<td>Enter the foreign city that you are moving from.</td>
</tr>
<tr>
<td>Stop State</td>
<td>Enter “FC” to indicate “foreign country”.</td>
</tr>
<tr>
<td>Start Date</td>
<td>Enter the date that the new address becomes valid. Cannot equal <strong>End Date</strong>.</td>
</tr>
<tr>
<td>Start County</td>
<td>Enter the U.S. county of your new address.</td>
</tr>
<tr>
<td>Start City</td>
<td>Enter the U.S. city of your new address.</td>
</tr>
<tr>
<td>Start State</td>
<td>Enter the U.S. state of your new address.</td>
</tr>
</tbody>
</table>
Job Aid: Change Tax Status from International to U.S.

8. Use the File Attachments section to determine U.S. state tax requirements and download required tax forms. Review all instructions carefully and completely before taking action.

File Attachments

Unless you are claiming Out-of-State taxes in one of the following states, you must attach a State Tax Form:

- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the list of State Tax Forms here.

If you work in a state that has a reciprocal state of which you are a resident, you can be considered for exemption. With a reciprocal agreement exemption, no withholding will be taken out of your paycheck for the state in which you work. Click here to see which states have reciprocal agreements and to access the agreement documents.
9. Upload completed **tax forms** and all relevant documents.

**File Attachments**

Unless you are claiming Out-of-State taxes in one of the following states, you must attach a State Tax Form:

- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the list of State Tax Forms [here](#).

If you work in a state that has a reciprocal state of which you are a resident, you can be considered for exemption. With a reciprocal agreement exemption, no withholding will be taken out of your paycheck for the state in which you work. Click [here](#) to see which states have reciprocal agreements and to access the agreement documents.

<table>
<thead>
<tr>
<th>Field/Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upload</td>
<td>Use this button to upload documents. Upload documents one at a time, or scan multiple documents together and upload as a single document.</td>
</tr>
<tr>
<td>Description</td>
<td>Use the drop-down menu to select a description for each uploaded attachment.</td>
</tr>
<tr>
<td>State 1 Tax Form</td>
<td>Select to identify the first state tax form uploaded.</td>
</tr>
<tr>
<td>State 2 Tax Form</td>
<td>Select to identify the second state tax form uploaded.</td>
</tr>
<tr>
<td>State 3 Tax Form</td>
<td>Select to identify the third state tax form uploaded.</td>
</tr>
<tr>
<td>Delete</td>
<td>This button deletes uploaded documents.</td>
</tr>
<tr>
<td>Add File Attachment</td>
<td>This button creates a new upload row.</td>
</tr>
</tbody>
</table>
Job Aid: Change Tax Status from International to U.S.

10. Review and complete all **Action Items**. Click each check box after carefully reading each **Action Item**.

<table>
<thead>
<tr>
<th>Message Text</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Required Acknowledgement</td>
<td>I understand that I must submit a new UCPath Center Out-of-State Income Tax Withholding Form when my assignment in the state listed above ends.</td>
</tr>
<tr>
<td>Required Acknowledgement</td>
<td>I certify to the best of my knowledge that the above information is true, correct and complete.</td>
</tr>
<tr>
<td>Required Acknowledgement</td>
<td>By checking this box, I am confirming I understand that updating my address in this form does not update my address in the UCPath Portal.</td>
</tr>
</tbody>
</table>

11. Add **Comments** if appropriate.

12. After completing all applicable fields in all sections, submit the form. Click the **Submit** button to start the process.

**Conclusion**

You have submitted an updated **Out-of-State Income Tax Withholding** form to cancel international tax status and to set up tax status for the U.S. state from where work will be done.