

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD**Completion Instructions For Form RRB-1001, Nonresident Questionnaire****Why We Need Form RRB-1001 Information**

The information you furnish on Form RRB-1001, Nonresident Questionnaire, will enable us to determine how United States income tax laws apply to your railroad retirement payments. We need information about your citizenship and legal residence to make this determination. The United States Internal Revenue Service (IRS) requires that the Railroad Retirement Board (RRB) withhold 30 percent of the taxable annuity components of nonresident aliens of the United States. Information on Form RRB-1001 is used to determine whether United States citizen or nonresident alien tax withholding rules apply to you. **If you live outside the 50 United States and the District of Columbia and do not file a Nonresident Questionnaire to inform us of your citizenship and legal residence, we must presume nonresident alien rules apply to you and will withhold taxes at the 30 percent rate prescribed by the IRS.** Read the information below and follow the RRB-1001 completion instructions on the back of this form.

Tax Treaty Exemptions

The United States has signed tax treaties with a number of countries that provide for reduced tax withholding for eligible individuals who claim exemption under the tax treaties. If a tax treaty has been signed between the United States and your country of legal residence, you may be eligible for a reduced tax withholding rate. **To receive a tax treaty exemption, complete and return the enclosed Form RRB-1001 following the instructions on the back of this form. You must claim the tax treaty exemption to receive reduced tax withholding.**

Taxpayer Identifying Numbers

You must furnish your United States taxpayer identifying number if you are claiming a tax treaty exemption. Otherwise, we do not require this number. **If you do not have a United States taxpayer identifying number and you want to claim a tax treaty exemption, you must secure this number before you return Form RRB-1001 to us.** If you need to apply for a U.S. taxpayer identifying number, it is important that you apply for the right kind of number.

United States Social Security Number (SSN) - A U.S. SSN is assigned to a U.S. citizen or a non-citizen who intends to work in the United States. You may apply for a U.S. SSN by completing Form SS-5, *Application for a Social Security Card*, which may be secured from U.S. Social Security Administration (SSA) offices or online at www.ssa.gov.

United States Individual Taxpayer Identification Number (ITIN) - A U.S. ITIN is intended for a non-citizen of the United States who does not intend to work in the United States and who does not otherwise qualify for a U.S. SSN. You may apply for a U.S. ITIN by completing Form W-7, *Application for IRS Individual Taxpayer Identification Number*, which may be secured from IRS offices or online at www.irs.gov. The IRS indicates it takes approximately 30-45 days to receive an ITIN.

United States Employer Identification Number (EIN) - A U.S. EIN is intended for use by an entity other than an individual, such as an Estate. You may apply for a U.S. EIN by completing Form SS-4, *Application for Employer Identification Number*, which may be secured from either SSA or IRS offices or their websites.

Contact an American Consulate or American Embassy if you do not have a United States taxpayer identifying number and need assistance in determining the kind of number you should apply for, or in completing the proper application.

Do not send your application for a United States taxpayer identifying number to us. The RRB **will not process this application for you, so be sure to follow the filing instructions on the form.**

We estimate Form RRB-1001 takes an average of 30 minutes per response to complete, including the time for reviewing the instructions, getting the needed data, and reviewing the completed form. If you wish, send comments regarding the accuracy of our estimate or any other aspects of this form, including suggestions for reducing completion time, to Chief of Information Management, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois 60611-2092.

Follow the RRB-1001 Completion Instructions on the Back of this Form

HOW TO COMPLETE SECTION 3 OF FORM RRB-1001, NONRESIDENT QUESTIONNAIRE

If items A, B, C, and G of Form RRB-1001 were completed for you, please verify the information and make corrections as necessary. If the items are blank, please complete them as follows:

Item A.	RRB CLAIM NUMBER. Enter all letters and numbers of your railroad retirement claim number.
Item B.	YOUR UNITED STATES TAXPAYER IDENTIFYING NUMBER. Enter your own United States taxpayer identifying number. This is your: <ul style="list-style-type: none"> ♦ U.S. social security number, ♦ U.S. individual taxpayer identification number, or ♦ U.S. employer identification number. See the front of this form for more information.
Item C.	PAYEE CODE. Enter your payee code if you know it. If you don't know it, leave this item blank.
Item G.	NAME AND ADDRESS. Enter your name on the first line, and enter your address on the following lines.

Complete items 1 through 5 as follows:

Item 1.	Country of Citizenship. This item must be completed. Enter the country of your citizenship in the box provided.
Item 2.	Country of Legal Residence. This item must be completed. Enter the country of your legal residence in the box provided. Your country of legal residence is the country in which you live and to which you may pay taxes as a resident. Note: If the country entered in item 2 is different than the country shown in item G, proof of legal residence must be submitted to the nearest U.S. Embassy or U.S. Consulate or RRB office. A current government identification card or other government document verifying your current residence will usually satisfy this evidence requirement.
Item 3.	Tax Treaty Exemption Claim Question. Check the box "YES" if you claim an exemption under a tax treaty in effect between the United States and your country of legal residence. Check the box "NO" if you do not claim a tax treaty exemption. Note: To claim a tax treaty exemption, you must do <u>all</u> of the following: (1) Furnish your United States taxpayer identifying number in item B, (2) Enter your claimed country of legal residence in item 2, (3) Check the tax treaty exemption claim box "YES" in item 3, and (4) Sign and date the form in item 5.
Item 4.	United States Passport Number. If you are a United States citizen and have a United States passport that has not expired, enter the passport number in the box provided.
Item 5.	Signature and Date. This item must be completed. Sign and date the form on the line provided.

Return the completed Form RRB-1001 to the RRB using the envelope provided. We suggest you use air mail. You do not need to return this form if you have completed one according to the above instructions within the last 45 days, and if no information has changed.

Contact an office of the RRB, an American Consulate, or an American Embassy if you need help completing Form RRB-1001, Nonresident Questionnaire, or if you need to submit proof of your legal residence (see the instruction for item 2 above), or if you need help securing a United States taxpayer identifying number.

Contact an office of the IRS if you need more information about United States tax withholding or your United States tax obligation.