

**CITIZENSHIP STATUS FORM – UNIVERSITY OF MARYLAND Page 1**

The following information is furnished for the purpose of determining my U.S. federal income tax withholding status for payments made to me by the University of Maryland for calendar year \_\_\_\_\_.

- All applicable questions below must be answered.
- Attach a copy of the document(s) listed on Page 4 of this form..
- This form must be completed and returned with copies of required documents to Systems Payroll before any check can be issued.

**Have you ever applied for a Social Security Number or Individual Taxpayers Identification Number?**

- Yes, my number is: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_
- Yes, but I have not received the number yet. **Attach a copy of the Social Security Administration receipt to this form**
- No, please apply immediately for a Social Security Number or Individual Taxpayer Identification Number. (Students should go to IES first).

Name (PRINT) \_\_\_\_\_  
Last name/Family name First Middle

Visa Type (from I-94) \_\_\_\_\_ I-94 expiration date \_\_\_\_\_

Country of residence \_\_\_\_\_ Citizen of \_\_\_\_\_

Campus/Department/Distribution code \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**I. Current INS classification and “GREEN CARD TEST”:** Please check one:

- a. Permanent Resident: Are you a lawful U.S. immigrant or Permanent Resident who has an Alien Registration Card (“Green Card”)?  
 YES  NO
- b. Permanent Resident Applicant: Have you applied for Permanent Resident status and have received an “I-551” stamp in your Passport or an INS letter stating approval of your application?  YES  NO
- c. Asylee: Are you currently present in the U.S. under Asylum status?  YES  NO
- d. Refugee: Are you currently in the U.S. under Refugee status?  YES  NO
- e. TPS: Are you currently in the U.S. under Temporary Protected Status?  YES  NO

**IF YOU ANSWERED “YES” TO ANY QUESTION (a) through (e), you are a Resident Alien for tax purposes. You do not need to answer other questions. Please attach copies of requested documents from Page 4, and sign and date this form on the line below.**

(signature) \_\_\_\_\_ (date) \_\_\_\_\_

**II. IF you answered “NO” in Section I, PLEASE CHECK A VISA STATUS BELOW**

- B-1/B-2, WB/WT  H-1 Temporary Worker in a Specialty Occupation  
(Dates to list below will come from Form I-797)
- F-1 Student  J-2 Spouse/Dependent of J-1 Visitor (student)
- F-1 Student (Practical Training)  J-2 Spouse/dependent of J-1 Visitor (non-student)
- J-1 Student  Other J-1 Visitor (IAP-66/ DS-2019, Section 4) \_\_\_\_\_
- Other INS classification \_\_\_\_\_

What is the actual date you entered the U.S. for your current primary purpose? (from I-94) \_\_\_\_\_

What is the start date of your immigration status for this primary activity (I-20, IAP-66/DS-2019)? \_\_\_\_\_

What is the projected end date of your immigration status primary activity (I-20, IAP-66/ DS-2019)? \_\_\_\_\_

Calendar Year (CY) = January 1 to December 31.

**LIST ALL PERIODS OF STAY IN THE U.S. IN THE LAST 3 YEARS AND ALL F, J, M, OR Q VISAS SINCE 1/1/86.**

	LIST CALENDAR YEAR (MOST CURRENT YEAR 1 <sup>ST</sup> )	NUMBER OF DAYS PRESENT IN THE U.S. DURING THE YEAR	PERIODS PHYSICALLY PRESENT IN THE U.S. (list dates below, for example, 01/01/01-12/31/01)	VISA / INS CLASSIFICATION AND CLASS (example:F-1 student)	HAVE YOU TAKEN ANY TAX TREATY BENEFITS IN THIS LISTED YEAR?
CURRENT CY					<input type="checkbox"/> YES <input type="checkbox"/> NO
PREVIOUS CY					<input type="checkbox"/> YES <input type="checkbox"/> NO
2 YEARS AGO					<input type="checkbox"/> YES <input type="checkbox"/> NO
3 YEARS AGO					<input type="checkbox"/> YES <input type="checkbox"/> NO
4 YEARS AGO					<input type="checkbox"/> YES <input type="checkbox"/> NO
5 YEARS AGO					<input type="checkbox"/> YES <input type="checkbox"/> NO
6 YEARS AGO					<input type="checkbox"/> YES <input type="checkbox"/> NO
7 YEARS AGO					<input type="checkbox"/> YES <input type="checkbox"/> NO

\*\*\* For F and J visa holders: Presence for any part of a year counts as a full year.

**DETERMINATION OF TAX RESIDENCE STATUS FOR TAX WITHHOLDING:**

**EXEMPT FROM THE SUBSTANTIAL PRESENCE TEST (SPT)**

**F or J CLASSIFICATION**  
(the student exemption from the SPT is available over a student's lifetime, and is a one-time exemption only!)

**A. F-1 OR J-1 STUDENTS:** Were you present in the U.S. as a student or trainee during any part of five (5) or fewer years?  YES  NO

**B. F-2 OR J-2 SPOUSES OF STUDENTS:** Are you the spouse of an F-1 or J-1 student as described in Question A above?  YES  NO

**C. J-1 PROFESSORS OR TEACHERS or RESEARCHERS (NON-STUDENT VISITORS):** Within the period of the previous six (6) calendar years: were you either entirely absent from the U.S. or were you present in the U.S. as a professor, teacher, or researcher for only one (1) calendar year?  
 YES  NO

**D. J-2 SPOUSES OF J-1 NON-STUDENT VISITORS:** Are you the spouse of a J-1 non-student visitor as described in Question C above?  YES  NO

**If you answered "YES" to any of the questions above, you are a "NONRESIDENT ALIEN (NRA) for tax purposes". You do NOT need to complete the SPT below.**

**If you answered "NO" to all of the questions above, or they do not apply to you, go to the SPT below.**

**THE SUBSTANTIAL PRESENCE TEST (SPT)**

If "TOTAL" is less than 183, you are NRA for tax purposes.  
If "TOTAL" is more than or equal to 183, and you have been in the US 31 days in this CY, you are a Resident Alien for tax purposes.

CALCULATE THE NUMBER OF DAYS PHYSICALLY PRESENT IN THE U.S. DURING THE YEARS LISTED.

	List calendar year	Number of days physically Present in the U.S.	Computation for the Test	
Current year	_____	_____	x 1.0 =	_____
Last year	_____	_____	x .33 =	_____
2 years ago	_____	_____	x .66 =	_____
			<b>TOTAL</b>	.....

SSN \_\_\_\_\_

**REQUIRED DOCUMENTS (copies) TO BE ATTACHED TO THIS FORM**

<b>If you have this INS Classification.....</b>	<b>attach copies of these documents.</b> These copies are needed to verify your status for income tax-withholding purposes. <b>Your payment may be delayed if attachments are missing!</b>
<b>Permanent Resident</b> Asylee, refugee, or TPS->	<b>Permanent Resident or Resident Alien Card (“Green card”)</b> ←---copy of INS letter stating status
<b>Permanent Resident Applicant</b>	A valid (unexpired) Employment Authorization Card <b>and</b> a letter from INS stating that your Permanent Residency application has been processed, <b>or</b> a stamped Passport indicating “Processed for I-551”.
<b>F-1 Student</b>	I-94 Departure card <b>and</b> Form I-20, Certificate of Eligibility (F-1 status) <b>and</b> copy of U.S. visa from your Passport. (If student is on “Optional” Practical Training, <b>also</b> attach a valid Employment Authorization Card indicating “Practical Training”).
<b>J-1 Student</b>	I-94 Departure card <b>and</b> IAP-66/DS-2019, Certificate of Eligibility (J-1 status) <b>and</b> a copy of your U.S. visa.
<b>J-1 Non-student (professor, teacher, or researcher)</b>	I-94 Departure card <b>and</b> IAP-66/DS-2019, Certificate of Eligibility (J-1 status) <b>and</b> a copy of your U.S. visa.
<b>J-2 Spouse</b>	I-94 Departure card <b>and</b> a valid (unexpired) Employment authorization Card <b>and</b> a copy of your U.S. visa.
<b>H-1B Worker</b>	I-94 Departure card <b>and</b> I-797 <b>and</b> copy of U.S. visa from your Passport.
<b>Other INS classification</b>	<b>Use procedures in Payroll Manual</b>

**TAX FORMS REQUIRED FOR NONRESIDENT ALIENS (NRA)**

01-28-02.	FORMS	FILED	AGENCY CODE	W4 CAN BE COMPLETED:
<b>PERMANENT RESIDENT</b>	W4*CSF*W-9	<b>ONCE</b> , KEPT ON FILE IN P/R	<b>360200</b>	AS A US CITIZEN
<b>RESIDENT ALIEN FOR TAX PURPOSES</b>	W4*CSF*W-9	<b>EVERY CALENDAR YEAR (CY)</b> ORIGINALS SENT TO PAYROLL (P/R)	<b>360200</b>	AS A US CITIZEN
<b>NRA FOR TAX PURPOSES, NO TREATY APPLIES: * EMPLOYEE</b>	W4 CSF	<b>EVERY CY</b> ORIGINALS SENT TO P/R	<b>360200</b>	<b>MUST FILE “SINGLE”.</b> FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CANNOT USE LINE 7.
<b>NRA FOR TAX PURPOSES, TREATY APPLIES: EMPLOYEE</b> H-1 NEEDS A W-9 & A W-9 ATTACHMENT	W4*CSF*8233 (DEC, 2001) REP LETTER	<b>EVERY CY</b> ORIGINALS SENT TO P/R	<b>360200</b>	<b>MUST FILE “SINGLE”.</b> FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CANNOT USE LINE 7.
<b>NRA FOR TAX PURPOSE, TREATY APPLIES: * FELLOW *</b>	W4*CSF*W8-BEN (I, II, IV)	<b>EVERY CY</b> ORIGINALS SENT TO P/R	<b>360299</b>	<b>MUST FILE “SINGLE”.</b> FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CANNOT USE LINE 7.
<b>NRA FOR TAX PURPOSES, NO TREATY APPLIES: * FELLOW *</b>	W4*CSF*W8-BEN (I & IV)	<b>EVERY CY</b> ORIGINALS SENT TO P/R	<b>360299</b>	<b>MUST FILE “SINGLE”.</b> FEDERAL IS 1 & \$15.30. STATE IS 1 OR 0. CANNOT USE LINE 7.

**TAX FORMS MUST BE RENEWED EACH CALENDAR YEAR** (DOES NOT APPLY TO PERMENANT RESIDENTS.)

**Certification to be completed by the NRA individual:**

**I certify that to the best of my knowledge, all of the information I have provided is true, correct, and complete. I understand that if my status changes from that which I have indicated on this form, that I must submit a new Citizenship Status form to the Payroll Department.**

Signature

SSN

Date

ELECTION TO NOT USE A TAX TREATY (EMPLOYEE initial here) -----

**THIS SECTION IS TO BE COMPLETED BY THE DEPARTMENT REPRESENTATIVE.**

*PURPOSE FOR SUBMITTING THIS FORM...*

INDIVIDUAL IS.... (CHECK ONE):

**Department Information:**

<input type="checkbox"/> New to the University	Department & Distribution Code:
<input type="checkbox"/> Changing Visa Status	Contact person (print name):
<input type="checkbox"/> YEARLY RENEWAL	Phone number of contact person:
<input type="checkbox"/> Renewing tax treaty	notes:
<input type="checkbox"/> NRA Fellow	
<input type="checkbox"/> Other:	

I hereby certify that I have reviewed this CSF, the copies of supporting documents, and the required tax forms for completeness & accuracy.

Signature

Date

**General Information for Nonresident Aliens**

**Social Security Taxes (FICA):** Students holding an F-1 or J1 visa are exempt from FICA for the first 5 CYs they are in the U.S. A student is exempt from FICA during any term in which he/she is registered for and regularly attending classes, regardless of resident or nonresident status. FICA must be withheld in any term the resident alien student is not registered and regularly attending classes, such as during the summer months. Social Security taxes are not withheld on (non-service) fellowships. **Teachers and researchers** holding a J-1 visa are exempt from FICA for either the first 2 CYs they are in the U.S. or for 2 out of the last 6 CYs in the U.S. Once a NRA becomes eligible for the SPT and eventually meets it's requirements, he/she becomes a resident alien for tax purposes and FICA withholding begins retroactive to January 1<sup>st</sup> of the CY in which the substantial presence is established.

**Social Security Number:** All nonresident aliens must have a valid social security number.

**State of Maryland Income Taxes:** NRAs pay State of Maryland Income taxes, unless they are a resident of D.C., Virginia, or Pennsylvania. There are no treaty articles exempting nonresident aliens from Maryland Income taxes.

**Federal Income Taxes:** Nonresident aliens may be exempt from Federal Income Taxes if they are from a country with a Tax Treaty that grants such an exemption. Tax treaties may contain exemptions that are dependent on the type of payment, type of employee, amount of payment, and/or length of stay in United States. The common types of payments are: wages or compensation, fellowships, honorariums, and Independent Contractor (I/C) fees. Wages may be paid to employees who are students, undergraduate or graduate, and researchers or teachers. Treaty articles applicable to students generally are exempt only a portion of the wages (the first \$2,000 to \$5,000, depending on the country of residence) from taxation. Assuming there is an applicable treaty article, all wages paid to employees whose primary function is to teach or conduct research will generally Be exempt for a two or three year period. Fellowships may be paid to undergraduate or graduate students as grants-in-aid for which no services are required.

Procedures for processing honorariums and I/C fees are available in the Payroll Manual.