

**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 2006.

- All applicable questions below must be answered.
- All copies of the appropriate immigration documents listed on Department's "cheat sheets" must be attached.
- This form must be completed and returned with all required documents to Payroll Services before any check should be issued.

**Have you ever applied for a Social Security Number (SSN) or Individual Taxpayers Identification Number (ITIN)? (ITINs can not be used for employment)**

- Yes, my number is: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (use student ID if necessary)
- Yes, but I have not received the number yet. **Attach** a copy of the Social Security Administration receipt to this form or a copy of the completed application for a SSN.
- No, but I will apply immediately for a SSN or ITIN (if Fellow only).

NOTE: F-1 students must be present in the U.S. for 10 working days, be up to date in SEVIS, & have a job offer letter before applying. NRA individuals receiving only a fellowship can apply for an ITIN by completing IRS Form W-7 & attaching a notarized copy of their passport & visa.

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

Immigration Status \_\_\_\_\_ I-9 expiration date (N.A. for fellows) \_\_\_\_\_

Country of residence (prior to living in the U.S.) \_\_\_\_\_ Citizen of \_\_\_\_\_

Department \_\_\_\_\_ Check Distribution code \_\_\_\_\_

\*USCIS=U.S Citizenship and Immigration Services

**I. Current USCIS classification and "GREEN CARD TEST":** Please check one:

- a. Permanent Resident (PR): Are you a lawful U.S. immigrant who has an Alien Registration Card ("Green Card") or an "I-551" stamp in your Passport or a USCIS\* letter stating approval of your application?  YES  NO
- b. Permanent Resident Applicant (PP): Have you applied for Permanent Resident status and have a receipt from the USCIS\* for adjustment of status to PR or have a current Employment Authorization Card (EAC) with Category (c) (9)?  YES  NO  
(if PP you must complete the SPT on page 2 to determine your current tax status).

**IF YOU ANSWERED "YES" TO QUESTION (a), you are a Resident Alien for Tax Purposes. You do not need to answer other questions. Please attach copies of requested documents and sign and date this form on the line below.**

(Signature) \_\_\_\_\_

(Date) \_\_\_\_\_

**II. IF SECTION I DOES NOT APPLY TO YOU, PLEASE CHECK A VISA/IMMIGRATION STATUS BELOW**

Are you currently present in the U.S. under Asylum Status?  YES  NO

Are you currently in the U.S. under Refugee Status?  YES  NO

Are you currently in the U.S. under Temporary Protected Status?  YES  NO

H-1 Temporary Worker in a Specialty Occupation  F-1 Student

J-1 Student  F-1 Student (Optional Practical Training)

J-2 Spouse/Dependent of J-1 Visitor (student)

Other J-1 Visitor (DS-2019, Section 4) \_\_\_\_\_  J-2 Spouse/dependent of J-1 Visitor (non-student)

Other USCIS classification \_\_\_\_\_

What is the **actual date** you entered the U.S. for your **current** primary purpose? \_\_\_\_\_

What is the start date of your immigration status for this primary activity? (per USCIS\* documents) \_\_\_\_\_

What is the projected end date of your current immigration status? (per USCIS\* documents) \_\_\_\_\_

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

LIST ALL PERIODS OF STAY IN THE U.S. SINCE 1/1/86 (attach additional paper if needed)

	NUMBER OF DAYS PRESENT IN THE U.S. DURING THE YEAR***	PERIODS PHYSICALLY PRESENT IN THE U.S. (example: 01/01/01-12/31/01)  N.A. for Fs & Js ***	VISA TYPE	If J visa holder, enter Exchange Visitor Category from #4 of the DS-2019:	HAVE YOU TAKEN ANY TAX TREATY BENEFITS IN THIS LISTED YEAR?  <input type="checkbox"/> YES <input type="checkbox"/> NO
CURRENT CY 2006					<input type="checkbox"/> YES <input type="checkbox"/> NO
PREVIOUS CY 2005					<input type="checkbox"/> YES <input type="checkbox"/> NO
2 YEARS AGO 2004					<input type="checkbox"/> YES <input type="checkbox"/> NO
3 YEARS AGO 2003					<input type="checkbox"/> YES <input type="checkbox"/> NO
4 YEARS AGO 2002					<input type="checkbox"/> YES <input type="checkbox"/> NO
5 YEARS AGO 2001					<input type="checkbox"/> YES <input type="checkbox"/> NO
6 YEARS AGO 2000					<input type="checkbox"/> YES <input type="checkbox"/> NO
7 YEARS AGO 1999					<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, a  for any presence in each year is OK.

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

<p><b>EXEMPT FROM THE SUBSTANTIAL PRESENCE TEST (SPT)</b></p> <p><u>F or J CLASSIFICATIONS ONLY</u></p> <p>(The 5 year student exemption from the SPT is available over a student's lifetime, and is a one-time exemption only!)</p>	<p><b>A. F-1 OR J-1 STUDENT:</b> Have you been present in the U.S. as a student or trainee during any part of <u>5 or fewer</u> years? <input type="checkbox"/> YES <input type="checkbox"/> NO=resident alien for tax purposes.</p> <p><b>B. J-2 SPOUSE/DEPENDENT OF STUDENTS:</b> Are you the spouse/dependent of J-1 student as described in Question A above? (use same tax status) <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><b>C. J-1 PROFESSOR OR TEACHER or RESEARCHER (NON-STUDENT VISITORS):</b> Within the period of the previous six (6) calendar years: were you <u>either</u> entirely absent from the U.S. <u>or</u> were you present in the U.S. as a professor, teacher, or researcher for <u>only 1</u> calendar year prior to the current year? <input type="checkbox"/> YES <input type="checkbox"/> NO= resident alien for tax purposes.</p> <p><b>D. J-2 SPOUSE/DEPENDENT OF J-1 NON-STUDENT VISITORS:</b> Are you the spouse of a J-1 non-student visitor as described in Question C above? (use same tax status) <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><b>If you answered "YES" to <u>any</u> of the questions above (spouses/dependents if you have no prior time of your own), you are a "NONRESIDENT ALIEN (NRA) for tax purposes". You do NOT need to complete the SPT below.</b></p>
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<p><b>THE SUBSTANTIAL PRESENCE TEST (SPT)</b></p> <p>If "TOTAL" is <b>less</b> than 183, you are NRA for tax purposes.</p> <p>If "TOTAL" is <b>more</b> than or <b>equal to</b> 183, <u>and</u> you have been in the US 31 days in this CY, you are a Resident Alien for Tax Purposes.</p>	<p>CALCULATE THE NUMBER OF DAYS PHYSICALLY PRESENT IN THE U.S. DURING THE YEARS LISTED. (VISA TYPES "A" &amp; "G" <u>REMAIN</u> NRAs FOR TAX PURPOSES)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"></th> <th style="width: 20%; text-align: center;">List calendar year</th> <th style="width: 20%; text-align: center;">Number of days physically Present in the U.S.</th> <th style="width: 10%; text-align: center;">Computation</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Current year</td> <td>_____</td> <td>_____</td> <td style="text-align: center;">x 1</td> <td style="text-align: center;">=</td> <td>_____</td> </tr> <tr> <td>Last year</td> <td>_____</td> <td>_____</td> <td style="text-align: center;">x 1/3</td> <td style="text-align: center;">=</td> <td>_____</td> </tr> <tr> <td>2 years ago</td> <td>_____</td> <td>_____</td> <td style="text-align: center;">x 1/6</td> <td style="text-align: center;">=</td> <td>_____</td> </tr> <tr> <td colspan="5" style="text-align: right;"><b>TOTAL</b></td> <td>.....</td> </tr> </tbody> </table>		List calendar year	Number of days physically Present in the U.S.	Computation			Current year	_____	_____	x 1	=	_____	Last year	_____	_____	x 1/3	=	_____	2 years ago	_____	_____	x 1/6	=	_____	<b>TOTAL</b>					.....
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Current year	_____	_____	x 1	=	_____																										
Last year	_____	_____	x 1/3	=	_____																										
2 years ago	_____	_____	x 1/6	=	_____																										
<b>TOTAL</b>					.....																										

SSN \_\_\_\_\_

**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, I must submit a new Citizenship Status Form to the Payroll Department.

Signature

SSN & UID

Date

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

**THIS SECTION MUST BE COMPLETED BY THE DEPARTMENT REPRESENTATIVE.**

PURPOSE FOR SUBMITTING THIS FORM.

(CHECK ONE):

Department Information:

YEARLY RENEWAL	Department & Distribution Code:
Changing to valid SSN	Contact person (print name):
New to the University	Phone number of contact person:
Changing Immigration Status	Notes:
NRA Fellow	
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 CALENDAR YEARS (CY) 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 (page 2) and eventually meets its 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. H-1 visa holders are always FICA taxable.

**Social Security Number:** All nonresident alien employees must have a valid Social Security Number. NRA fellows must have a SSN or an ITIN.

**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 for 4 or 5 CYs. 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 from Payroll Services.**

