

updated 10-28-2009	TAX FORMS	IMMIGRATION FORMS	IMMIGRATION FORMS (continued)	NOTES:
a) PERMANENT RESIDENT (PR) "green card holder"	1) W4 2) CSF 3) W-9	•Copy of Alien Registration Card ("green card")  • <u>or</u> copy of I- 551 stamp from passport	• <u>or</u> copy of USCIS approval letter	SPT does not apply. Permanent residents can complete a W-4 with no NRA restrictions. Visa Detail History on Page 2 of the CSF does NOT need to be completed.
<b>NEW-----</b>	<b>----- →</b>	<b>ANY EMPLOYEE OR FELLOW WITHOUT</b>	<b>A VALID SSN MUST ALSO COMPLETE</b>	<b>AN AFFIDAVIT OF COMPLIANCE.</b>
b) PERMANENT RESIDENT APPLICANT	1) W4 2) CSF	•Copy of EAC with category (c)(9)	• <u>or</u> Copy of notice of Adjustment of Status from USCIS	SPT applies. Visa Detail History on Page 2 of the CSF <u>does</u> need to be completed.
	If RAFTP, needs W-9			
c) ASYLEE  (NOTE: Pending Asylee status has category (c)(8) on EAC)	1) W4 2) CSF	•Copy of EAC with category (a)(5)  • <u>or</u> Copy of notice of Adjustment of Status from USCIS	• <u>or</u> Copy of stamp from passport  • <u>or</u> Copy of I- 94 indicating status	SPT applies. Visa Detail History on Page 2 of the CSF <u>does</u> need to be completed.
	If RAFTP, needs W-9			
d) REFUGEE	1) W4 2) CSF	•Copy of EAC with category (a)(3) or (a)(4)  • <u>or</u> Copy of notice of Adjustment of Status from USCIS	• <u>or</u> Copy of stamp from passport  • <u>or</u> Copy of I- 94 indicating status	SPT applies. Visa Detail History on Page 2 of the CSF <u>does</u> need to be completed.
	If RAFTP, needs W-9			
e) TPS (Temporary Protective Status)	1) W4 2) CSF	•Copy of EAC with category (a)(12)  • <u>or</u> Copy of I-94 indicating status	• <u>or</u> Copy of notice of Adjustment of Status from BCIS	SPT applies. Visa Detail History on Page 2 of the CSF <u>does</u> need to be completed.
	If RAFTP, needs W-9			

KEY: NRA = Nonresident alien

W4= EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE

CSF= Citizenship Status Form

W-9 = Request for Taxpayer Identification Number and Certification

W-9 Attachment = Attachment to W-9 in connection with a tax treaty claim

EAC = Employment Authorization Card

USCIS = U.S.CITIZENSHIP & IMMIGRATION SERVICES

SPT = Substantial Presence Test (page 2 on the CSF)

I-94 = DEPARTURE CARD

I-551 STAMP = TEMPORARY EVIDENCE OF PR STATUS



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updated 10-28-2009	IMMIGRATION FORMS	TAX FORMS	TAX FORMS & NOTES (cont'd)	NOTES:
<b>F-1 STUDENT</b>	COPY OF I-20 COPY OF VISA** COPY OF I-94	<u>EMPLOYEE</u> : W-4, CSF. IF TAX TREATY: 8233 & REP LETTER ALSO.	<u>FELLOW</u> : W-4, CSF, AND W8-BEN	<b>IF EMPLOYEE &amp; FELLOW: WILL NEED TWO W-4 FORMS.</b>
		AGENCY CODE=360222	AGENCY CODE=360292	RAFTP needs W-9, W-9 attachment for treaty
<b>F-1 STUDENT Optional Practical Training</b>	COPY OF I-20 COPY OF VISA** COPY OF I-94 COPY OF A VALID EAC	<u>EMPLOYEE</u> : W-4, CSF. IF TAX TREATY: 8233 & REP LETTER ALSO.	RAFTP needs W- 9, W-9 attachment for treaty	The I-20 pages needed are 1 & 3 for Optional Practical Training/Curricular Practical Training
	----->	<b>ANY EMPLOYEE OR FELLOW WITHOUT A</b>	<b>VALID SSN MUST ALSO COMPLETE AN</b>	<b>AFFIDAVIT OF COMPLIANCE.</b>
<b>J-1 STUDENT</b>	COPY OF DS-2019 COPY OF VISA** COPY OF I-94	<u>EMPLOYEE</u> : W-4, CSF. IF TAX TREATY: 8233 & REP LETTER ALSO.	<u>FELLOW</u> : W-4, CSF, AND W8-BEN	IF EMPLOYEE & FELLOW: WILL NEED TWO <u>COMPLETE SETS</u> OF TAX PAPERWORK.
		RAFTP needs W-9, W- 9 attachment for treaty		
<b>NON-STUDENT J-1 (DS-2019, SEC 4)</b>	COPY OF DS-2019 COPY OF VISA** COPY OF I-94	<u>EMPLOYEE</u> : W-4, CSF. IF TAX TREATY: 8233 & REP LETTER ALSO.		☺
		RAFTP needs W-9, W- 9 attachment for treaty		
<b>J-2 SPOUSE OR DEPENDENT OF ANY J-1 VISA HOLDERS</b>	COPY OF VISA** COPY OF I-94 COPY OF A VALID EAC	W-4 CSF If RAFTP, needs W-9.	NOTE: <u>not</u> eligible for tax treaty benefit	ALWAYS FICA TAXABLE.
<b>H-1 TEMP WORKER- SPECIAL OCCUPATION</b>	COPY OF I-797 COPY OF VISA** COPY OF I-94	<u>EMPLOYEE</u> : W-4, CSF. IF TAX TREATY: 8233 & REP LETTER, W9 & W-9 ATTACHMENT	If RAFTP, and not using a tax treaty, needs only a W-9.	ALWAYS FICA TAXABLE.
<b>TN NAFTA WORK VISA (RESIDENTS OF CANADA &amp; MEXICO)</b>	COPY OF VISA** COPY OF I-94	W-4 CSF NEEDS A W-9		ALWAYS FICA TAXABLE.
				FICA TAXABLE AT UMD -
<b>A VISAS (STAFF OF FOREIGN EMBASSIES)</b>	COPY OF VISA** COPY OF I-94 COPY OF A VALID EAC	W-4 CSF	NOTE: <u>not</u> eligible for tax treaty benefit	Exempt from counting days of presence in the US - stays a NRA for Tax Purposes.
				FICA TAXABLE AT UMD -
<b>G-4 DEPENDENT OF G-1 (EMPLOYEE OF INT'L ORGANIZATION)</b>	COPY OF VISA** COPY OF I-94 COPY OF A VALID EAC	W-4 CSF	NOTE: <u>not</u> eligible for tax treaty benefit	Exempt from counting days of presence in the US - stays a NRA for Tax Purposes.
NOTE: TAX FORMS FOR VISA HOLDERS MUST BE COMPLETED EVERY JANUARY.	NOTE: NRAs MUST COMPLETE A W-4 AS 'single', 1 for FEDERAL & 'single' 1 or 0 FOR STATE.	NOTE: In section 3 of the W-4 NRAs MAY NOT USE LINE 3, BUT MAY USE LINE 4, IF APPLICABLE.	NOTE: RAFTPs CAN COMPLETE W- 4s W/O NRA RESTRCTIONS,	NOTE: NO SSN, MEANS NO TAX TREATY BENEFITS!

\*\* CANADIANS MAY NOT HAVE A VISA, and SHOULD SUBMIT A COPY OF THEIR PASSPORT INSTEAD.

**KEY:** CSF= CITIZENSHIP STATUS FORM  
USCIS = U.S. CITIZENSHIP and IMMIGRATION SVCS.  
EAC = EMPLOYMENT AUTHORIZATION CARD  
I-20 = CERTIFICATE of ELIGIBILITY (F-1 STATUS)  
DS-2019 = CERTIFICATE of ELIGIBILITY (J-1 STATUS)  
I-797 = H1-B1 APPROVAL NOTICE  
I-94 = DEPARTURE CARD

W4 = EMPLOYEE WITHHOLDING ALLOWANCE  
W8-BEN = CERTIFICATE OF FOREIGN STATUS  
W-9 = REQUEST for TAXPAYER ID NUMBER  
W-9 attachment = UMD FORM FOR TAX TREATY USE  
REP LETTER = REQUIRED ATTACHMENT FOR 8233  
NRA = NONRESIDENT ALIEN FOR TAX PURPOSES (on this

RAFTP = RESIDENT ALIEN FOR TAX PURPOSES

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