

**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 2012.

- All applicable questions below must be answered or all forms will be returned.
- All copies of the appropriate immigration documents listed on “tip sheets” must be attached or all forms will be returned.
- 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 (SID) if no**

Yes, but I have not received the number yet. **A completed Affidavit of Compliance is REQUIRED if you have no SSN.**

No, but I will apply immediately for a SSN (or ITIN if Fellow only).

Information concerning application by a foreign worker for a SSN is available at <http://www.ssa.gov/pubs/10107.html>

**Name (PRINT CLEARLY)** \_\_\_\_\_

LAST NAME/FAMILY NAME                      FIRST                      MIDDLE

**U.S. Visa Type or Immigration Status** \_\_\_\_\_ **I-9 expiration date** (N.A. for fellows) \_\_\_\_\_

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

**Department** \_\_\_\_\_ **U.I.D** \_\_\_\_\_

\*USCIS=U.S Citizenship and Immigration Services \*IF YOU ANSWER “YES” HERE, NO PAGE 2 OR 3 IS NEEDED!

**1. 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

**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.** Pages 2 and 3 are not required for you.

**Signature of Permanent Resident^** \_\_\_\_\_

**Date^** \_\_\_\_\_

**Payroll representative print name here (and contact number):** \_\_\_\_\_

**2. IF SECTION 1 DOES NOT APPLY TO YOU, PLEASE CHECK A VISA/IMMIGRATION STATUS BELOW**

**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

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

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

Are you currently in the U.S. under Temporary Protected Status (TP)?  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: .....

**3.**

What is the **actual date** you entered the U.S. for your **current** primary purpose? \_\_\_\_\_  
(or what is the start date if you changed immigration status without leaving the US?)

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

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

**Visa Detail History** COMPLETION REQUIRED BY ALL EXCEPT PERMANENT RESIDENTS.

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

LIST ALL PERIODS OF STAY IN THE U.S. SINCE 01/01/1986 (attach additional paper if needed)

	NUMBER OF DAYS PRESENT IN THE U.S. DURING THE YEAR ↓ F OR J VISAS	PERIODS PHYSICALLY PRESENT IN THE U.S. (example: 01/01/01-12/31/01) CAN JUST ENTER A <input checked="" type="checkbox"/> ↓	VISA TYPE or other status	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 2012					<input type="checkbox"/> YES <input type="checkbox"/> NO
PREVIOUS CY 2011					<input type="checkbox"/> YES <input type="checkbox"/> NO
2 YEARS AGO 2010					<input type="checkbox"/> YES <input type="checkbox"/> NO
3 YEARS AGO 2009					<input type="checkbox"/> YES <input type="checkbox"/> NO
4 YEARS AGO 2008					<input type="checkbox"/> YES <input type="checkbox"/> NO
5 YEARS AGO 2007					<input type="checkbox"/> YES <input type="checkbox"/> NO
6 YEARS AGO 2006					<input type="checkbox"/> YES <input type="checkbox"/> NO
7 YEARS AGO 2005					<input type="checkbox"/> YES <input type="checkbox"/> NO

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

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

<p><b>EXEMPT FROM THE SUBSTANTIAL PRESENCE TEST (SPT) F or J CLASSIFICATIONS ONLY</b> (The 5 year student exemption from the SPT is available over a student's lifetime, and is a one-time exemption only!)</p>	<p>A. <b>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> Have you been present in the U.S. as a spouse or dependent of an F-1 student during any part of <u>5 or fewer</u> years? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>C. <b>J-1 PROFESSOR OR TEACHER or RESEARCHER (NON-STUDENT VISITORS):</b> <u>Within the period of the previous six (6) calendar years:</u> 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>D. <b>J-2 SPOUSE/DEPENDENT OF J-1 NON-STUDENT VISITORS:</b> <u>within the period of the previous six (6) calendar years:</u> were you <u>either</u> entirely absent from the U.S. <u>or</u> were you present in the U.S. for <u>only 1</u> calendar year prior to the current year? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><b>If you answered "YES" to any of the questions above &amp; as a spouse or dependent you have included your individual years of presence if different from the primary visa holder, you are a "NONRESIDENT ALIEN (NRA) for tax purposes". You do NOT need to complete the SPT below.</b></p>																														
<p><b>SUBSTANTIAL PRESENCE TEST (SPT)</b> 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 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" REMAIN NRAs FOR TAX PURPOSES)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></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;">x</th> <th style="width: 10%; text-align: center;">Computation for the Test</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Current year</td> <td>_____</td> <td>_____</td> <td>x</td> <td>1 =</td> <td>_____</td> </tr> <tr> <td>Last year</td> <td>_____</td> <td>_____</td> <td>x</td> <td>1/3 =</td> <td>_____</td> </tr> <tr> <td>2 years ago</td> <td>_____</td> <td>_____</td> <td>x</td> <td>1/6 =</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.	x	Computation for the Test		Current year	_____	_____	x	1 =	_____	Last year	_____	_____	x	1/3 =	_____	2 years ago	_____	_____	x	1/6 =	_____	<b>TOTAL</b>					.....
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2 years ago	_____	_____	x	1/6 =	_____																										
<b>TOTAL</b>					.....																										

**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 or SID UID Date

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

PURPOSE FOR SUBMITTING THIS FORM.

(CHECK ONE):

Department Information:

YEARLY RENEWAL	Department:
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 (CYs) they are in the U.S. A student is exempt from FICA during any term in which he/she is registered for at least half time and is regularly attending classes, regardless of resident or nonresident status. FICA must be withheld in any term the resident alien student is not registered at least half time and is not regularly attending classes, such as during the summer months. Social Security taxes are not withheld on (non-service) fellowships for F-1&\* J-1 visa holders. **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 exempt only a portion of the wages (the first \$2,000 to \$9,000 annually 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.**

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10-18-2011.