

2017 CITIZENSHIP STATUS FORM – UNIVERSITY OF MARYLAND

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 **2017**.

- 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 SSN yet.**

ENTRY REQUIRED ABOVE.

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 _____ **UID** _____

SECTION 1

USCIS=U.S. Citizenship and Immigration Services ***IF YOU ANSWERD "YES" HERE, PAGES 2 and 3 ARE NOT NEEDED**

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

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 THE QUESTION ABOVE, you are a Resident Alien for Tax Purposes.(RAFTP). You do not need to answer the other questions; You do not need to submit pages two (2) and three (3) of the CSF Please attach copies of requested documents and **sign and date this form on the line below**.

Signature of Permanent Resident _____ **Date** _____

Print Name of Payroll Rep: _____ **Contact number:** _____

SECTION 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 Document (EAD) 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

Are you currently in the U.S. under Deferred Action for Childhood Arrivals (DACA)? 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)

J-2 Spouse/dependent of J-1 Visitor (non-student)

Other J-1 Visitor (DS-2019, Section 4) _____ Other USCIS classification: _____

SECTION 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)

F OR J VISA HOLDERS CAN JUST ENTER A "x" FOR # OF DAYS & PERIODS IN THE U.S.	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)	VISA TYPE or other status	If J visa holder, (DS-2019) enter Researcher/Teacher OR Student	HAVE YOU TAKEN ANY TAX TREATY BENEFITS IN THIS LISTED YEAR?
CURRENT CY 2017					<input type="checkbox"/> YES <input type="checkbox"/> NO
PREVIOUS CY 2016					<input type="checkbox"/> YES <input type="checkbox"/> NO
2 YEARS AGO 2015					<input type="checkbox"/> YES <input type="checkbox"/> NO
3 YEARS AGO 2014					<input type="checkbox"/> YES <input type="checkbox"/> NO
4 YEARS AGO 2013					<input type="checkbox"/> YES <input type="checkbox"/> NO
5 YEARS AGO 2012					<input type="checkbox"/> YES <input type="checkbox"/> NO
6 YEARS AGO 2011					<input type="checkbox"/> YES <input type="checkbox"/> NO
7 YEARS AGO 2010					<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 – SUBSTANTIAL PRESENCE TEST:

<p>EXEMPT FROM THE SUBSTANTIAL PRESENCE TEST (SPT) F or J CLASSIFICATIONS ONLY (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. F-1 OR J-1 STUDENT: Have you been present in the U.S. as a student or trainee during any part of <u>5</u> or fewer years? <input type="checkbox"/> YES <input type="checkbox"/> NO=resident alien for tax purposes.</p> <p>B. J-2 SPOUSE/DEPENDENT OF STUDENTS: Have you been present in the U.S. as a spouse or dependent of a J-1 student during any part of <u>5</u> or fewer years? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>C. J-1 PROFESSOR OR TEACHER or RESEARCHER (NON-STUDENT VISITORS): 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>D. J-2 SPOUSE/DEPENDENT OF J-1 NON-STUDENT VISITORS: 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. for <u>only 1</u> calendar year prior to the current year? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If you answered "YES" to any of the questions above & 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.</p>															
<p>SUBSTANTIAL PRESENCE TEST (SPT) If "TOTAL" is less than 183, you are NRA for tax purposes. If "TOTAL" is equal to or more than 183, <u>and</u> you have been in the U.S. 31 days in this CY, you a Resident Alien for Tax Purposes (RAFTP).</p>	<p>CALCULATE THE NUMBER OF DAYS PHYSICALLY PRESENT IN THE U.S. DURING THE YEARS LISTED. (VISA TYPES "A" & "G" REMAIN NRAs FOR TAX PURPOSES)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Calendar Year (CY)</th> <th style="text-align: center;">Number of days physically Present in the U.S.</th> <th style="text-align: center;">Computation for the SPT</th> </tr> </thead> <tbody> <tr> <td>Current year: <u>2017</u></td> <td>_____</td> <td>÷ 1 = _____</td> </tr> <tr> <td>Last year: <u>2016</u></td> <td>_____</td> <td>÷ 3 = _____</td> </tr> <tr> <td>2 years ago: <u>2015</u></td> <td>_____</td> <td>÷ 6 = _____</td> </tr> <tr> <td colspan="2" style="text-align: right;">TOTAL:</td> <td>_____</td> </tr> </tbody> </table>	Calendar Year (CY)	Number of days physically Present in the U.S.	Computation for the SPT	Current year: <u>2017</u>	_____	÷ 1 = _____	Last year: <u>2016</u>	_____	÷ 3 = _____	2 years ago: <u>2015</u>	_____	÷ 6 = _____	TOTAL:		_____
Calendar Year (CY)	Number of days physically Present in the U.S.	Computation for the SPT														
Current year: <u>2017</u>	_____	÷ 1 = _____														
Last year: <u>2016</u>	_____	÷ 3 = _____														
2 years ago: <u>2015</u>	_____	÷ 6 = _____														
TOTAL:		_____														

***ONLY COMPLETE IF IN U.S. FOR MORE THAN SEVEN YEARS**

SSN: _____ (ENTRY REQUIRED)

Visa Detail History *COMPLETION REQUIRED BY ALL EXCEPT PERMANENT RESIDENTS.***For F & J visa holders ONLY- Presence for any part of a CY counts as a full year.** Calendar Year (CY) = Jan. 1 to Dec. 31.

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

F OR J VISA HOLDERS CAN JUST ENTER A "x" FOR # OF DAYS & PERIODS IN THE U.S.	NUMBER OF DAYS PRESENT IN THE U.S. DURING THE CY	PERIODS PHYSICALLY PRESENT IN THE U.S. (example: 01/01/01-12/31/01)	VISA TYPE or other status	If J visa holder, (DS-2019) enter Researcher/Teacher OR Student	HAVE YOU TAKEN ANY TAX TREATY BENEFITS IN THIS LISTED YEAR?
8 YEARS AGO 2009					<input type="checkbox"/> YES <input type="checkbox"/> NO
9 YEARS AGO 2008					<input type="checkbox"/> YES <input type="checkbox"/> NO
10 YEARS AGO 2007					<input type="checkbox"/> YES <input type="checkbox"/> NO
11 YEARS AGO 2006					<input type="checkbox"/> YES <input type="checkbox"/> NO
12 YEARS AGO 2005					<input type="checkbox"/> YES <input type="checkbox"/> NO
13 YEARS AGO 2004					<input type="checkbox"/> YES <input type="checkbox"/> NO
14 YEARS AGO 2003					<input type="checkbox"/> YES <input type="checkbox"/> NO
15 YEARS AGO 2002					<input type="checkbox"/> YES <input type="checkbox"/> NO
16 YEARS AGO 2001					<input type="checkbox"/> YES <input type="checkbox"/> NO
17 YEARS AGO 2000					<input type="checkbox"/> YES <input type="checkbox"/> NO
18 YEARS AGO 1999					<input type="checkbox"/> YES <input type="checkbox"/> NO
19 YEARS AGO 1998					<input type="checkbox"/> YES <input type="checkbox"/> NO
20 YEARS AGO 1997					<input type="checkbox"/> YES <input type="checkbox"/> NO
21 YEARS AGO 1996					<input type="checkbox"/> YES <input type="checkbox"/> NO
22 YEARS AGO 1995					<input type="checkbox"/> YES <input type="checkbox"/> NO
23 YEARS AGO 1994					<input type="checkbox"/> YES <input type="checkbox"/> NO
24 YEARS AGO 1993					<input type="checkbox"/> YES <input type="checkbox"/> NO
25 YEARS AGO 1992					<input type="checkbox"/> YES <input type="checkbox"/> NO
26 YEARS AGO 1991					<input type="checkbox"/> YES <input type="checkbox"/> NO
27 YEARS AGO 1990					<input type="checkbox"/> YES <input type="checkbox"/> NO
28 YEARS AGO 1989					<input type="checkbox"/> YES <input type="checkbox"/> NO
29 YEARS AGO 1988					<input type="checkbox"/> YES <input type="checkbox"/> NO
30 YEARS AGO 1987					<input type="checkbox"/> YES <input type="checkbox"/> NO
31 YEARS AGO 1986					<input type="checkbox"/> YES <input type="checkbox"/> NO

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 (CSF) 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 1st 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 (2 OR 3 TWELVE MONTH periods beginning on the date of arrival for the present purpose). Fellowships may be paid to undergraduate or graduate students as grants-in-aid for which no services are required.

Procedures for processing honorariums and Independent Contractor fees are available from Payroll Services.