

IMMIGRATION & TAX FORMS “Tip Sheet”

ANY EMPLOYEE OR FELLOW WITHOUT A VALID SSN MUST ALSO COMPLETE AN AFFIDAVIT OF COMPLIANCE.

VISA TYPE	TAX FORMS	IMMIGRATION FORMS	NOTES
Permanent Resident (PR)	1) W-4 2) MW507 3) Citizenship Status Form 4) W-9	Copy of Alien Registration Card (“Green Card”) OR Copy of I-551 stamp from Passport OR Copy of USCIS approval letter	“Green Card Holder” Substantial Presence Test does not apply. Permanent Residents can complete a W-4 with no NRA restrictions. Visa Detail History <u>DOES NOT</u> need to be completed.
Permanent Resident Applicant	1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP)	Copy of Employment Authorization Card with category (c)(9) OR Copy of Notice of Adjustment of Status from USCIS	Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
Asylee	1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP)	Copy of Employment Authorization Card with category (a)(5) OR Copy of Notice of Adjustment of Status from USCIS OR Copy of stamp from Passport OR Copy of I-94 indicating status	Pending Asylee status has category (c)(8) on EAC. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
Refugee	1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP)	Copy of Employment Authorization Card with category (a)(3) or (a)(4) OR Copy of notice of Adjustment of Status from USCIS OR Copy of stamp from Passport OR Copy of I-94 indicating status	Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.

VISA TYPE	TAX FORMS	IMMIGRATION FORMS	NOTES
Temporary Protective Status (TPS)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 	Copy of Employment Authorization Card with category (a)(12) OR Copy of I-94 indicating status OR Copy of notice of Adjustment of Status from BCIS	Substantial Presence Test applies. Visa Detail History on page 2 <u>DOES</u> need to be completed.
H-1 Temp Worker-Special Occupation	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 5) 8233, Representation Letter, W-9, and W-9 Attachment (Tax Treaty Only) 	Copy of I-797 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94	Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed. Always FICA taxable.
TN NAFTA Work Visa (Residents of Canada & Mexico)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 	Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94	Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed. Always FICA taxable.
A Visas (Staff of Foreign Embassies)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 	Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94 Copy of Valid Employment Authorization Card	Not eligible for tax treaty benefit. Exempt from counting days of presence in the US – stays NRA for Tax Purposes. Visa Detail History <u>DOES NOT</u> need to be completed
G-4 Dependent of G-1 (Employee of International Organization)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 	Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94 Copy of Valid Employment Authorization Card	Not eligible for tax treaty benefit. Exempt from counting days of presence in the US – stays NRA for Tax Purposes. Visa Detail History <u>DOES NOT</u> need to be completed

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F-1 Student (Employee)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 5) 8233, Representation Letter, W-9, W-9 Attachment (Tax Treaty Only) 	Copy of I-20 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94	If Employee <i>and</i> Fellow, will need to complete two W-4 and MW507 forms. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
F-1 Student (Fellow)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-8BEN 5) 8233, Representation Letter, W-9, W-9 Attachment (Tax Treaty Only) 	Copy of I-20 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94	If Employee <i>and</i> Fellow, will need to complete two W-4 and MW507 forms. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
F-1 Student Optional Practical Training (OPT)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 5) 8233, Representation Letter, W-9, W-9 Attachment (Tax Treaty Only) 	Copy of I-20 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94 Copy of a valid Employment Authorization Card	The I-20 pages needed are 1 and 3 for Optional Practical Training/Curricular Practical Training. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
J-1 Student (Employee)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 5) 8233, Representation Letter, W-9, W-9 Attachment (Tax Treaty Only) 	Copy of DS-2019 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94	If Employee <i>and</i> Fellow, will need to complete two W-4 and MW507 forms. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.

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J-1 Student (Fellow)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 5) 8233, Representation Letter, W-9, W-9 Attachment (Tax Treaty Only) 	Copy of DS-2019 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94	If Employee <u>and</u> Fellow, will need to complete two W-4 and MW507 forms. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
J-1 Non-Student	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 8233, Representation Letter, W-9, W-9 Attachment (Tax Treaty Only) 	Copy of DS-2019 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94	Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
J-2 Spouse or Dependent of Any J-1 Visa Holders	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 (if RAFTP) 	Copy of DS-2019 Copy of Visa **Copy of Passport** (Canadians without visa only) Copy of I-94 Copy of a valid Employment Authorization Card	<u>Not</u> eligible for tax treaty benefit. Always FICA taxable. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
Deferred Action (DA)	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 	Cop of valid Employment Authorization Card	Not eligible for tax treaty benefit. Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.
O-1 Status	<ol style="list-style-type: none"> 1) W-4 2) MW507 3) Citizenship Status Form 4) W-9 	Copy of I-797 Copy of I-94 Copy of Visa	Substantial Presence Test applies. Visa Detail History <u>DOES</u> need to be completed.

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ADDITIONAL NOTES

- Tax forms for Visa Holders must be completed EVERY January
- RAFTPs can complete W-4s without NRA Restrictions
- NRAs must complete a W-4 as “Single” and MW507 as “Single”, 1 or 0.
- No SSN means no tax treaty benefits
- All Foreign Nationals in Non Paid appointments should also submit a CSF with copies of the most current immigration documents attached

KEY:

USCIS = U.S. Citizenship and Immigration Services

I-20 = Certificate of Eligibility (F-1 Status)

I-797 = H1-B1 Approval Notice

DS-2019 = Certificate of Eligibility (J-1 Status)

I-94 = Departure Card

W8-BEN = Certificate of Foreign Status

W-9 = Request for Taxpayer ID Number

W-9 Attachment = UMD Form for Tax Treaty use

NRA = Non Resident Alien for Tax Purposes

RAFTP = Resident Alien for Tax Purposes