

Instructions for Completing the Statement of Citizenship and Federal Tax Status

You have been asked to complete the Statement of Citizenship and Federal Tax Status form because you are receiving income from the University. Since the tax withholding requirements are different for resident aliens and nonresident aliens, it is essential to establish the residency status of non-U.S. citizens. Therefore, it is necessary to complete this form annually in order to determine whether you should be classified for Federal tax withholding purposes as a resident alien or a nonresident alien. The information listed below will assist you in completing the Statement of Citizenship and Federal Tax Status form.

**If your status changes in any way during the calendar year from that indicated on this form, you are obligated to immediately inform the University in writing. Failure to do so may result in incorrect federal tax withholding and reporting.**

**SECTION A. PAYEE INFORMATION**

1. **NAME** – Enter your full name – Last, First Middle.
2. **DEPARTMENT** – Enter the name of your home department – either the department compensating you or the academic department providing fellowship/scholarship income to you.
3. **EMPLOYEE IDENTIFICATION #** – Enter your 9-digit University employee identification number.
4. **SOCIAL SECURITY NUMBER OR ITIN** – Enter your U.S. social security number or ITIN (Individual Taxpayer Identification Number). *(If Canadian, do not enter your social security number issued by the Canadian government.)*
  - You may not receive payment until you obtain and report either a social security number or ITIN. Only individuals otherwise ineligible to obtain a social security number may obtain ITINs. You may obtain an ITIN, if you are eligible, by filing form W-7 along with necessary documentation with the IRS Service Center in Philadelphia (see filing instructions on form W-7). Consult your department for more information regarding obtaining an ITIN.
5. **STREET ADDRESS IN U.S.** – Enter your current mailing address. NOTE: This address is for verification only. Please notify your home department immediately of any address changes.
6. **STREET ADDRESS IN COUNTRY OF RESIDENCE** – Enter your address in your country of tax residence. You must enter a complete foreign address, even if you are currently not residing at that address. Be sure to specify your full street address, city, province, postal code, and country.
7. **COUNTRY OF CITIZENSHIP** – Enter the name of the country of which you are a citizen.
8. **COUNTRY OF RESIDENCY** – Enter the name of the country of which you are a tax resident.
9. **PASSPORT NUMBER** – Enter the control number located inside your passport. This number is generally posted in close proximity to your personal information.
10. **PASSPORT ISSUED BY** – Enter the name of the country that issued your passport.
11. **OCCUPATION IN COUNTRY OF RESIDENCE** – Enter a description of your occupation in your country of residence immediately prior to entering the U.S. on your present visa.
12. **PREVIOUS EMPLOYER** – Enter the name of the company, organization, agency, or individual who was your primary employer in your country of residence under the job title listed in the previous item.
13. **NAME OF U.S. HEALTH INSURANCE CARRIER** – Enter the name of your current health insurance provider in the U.S. If you are a student and are covered under University health insurance, enter "SHS".
14. **WHAT TYPES OF INCOME WILL YOU BE RECEIVING IN THE CURRENT YEAR?** – Check the box (es) which correspond(s) to the type(s) of income you'll be receiving during the current calendar year.
15. **CURRENT VISA TYPE** – Enter the code (e.g. "J-1") of the visa under which you are currently present in the U.S. for the current calendar year.
16. **DATE YOU ENTERED U.S. ON THIS VISA** – Enter the calendar date on which you entered the U.S. on the visa entered under "CURRENT VISA TYPE".
17. **EXPIRATION DATE OF CURRENT VISA** – Enter the expiration date from your current visa (found on your I-94 card). If your I-94 card indicates "D/S" for expiration date, you should enter this code in this field. ("D/S" stands for "duration of status".)
18. **INTENDED LENGTH OF STAY** – Enter the amount of time in months and years that you intend to remain in the U.S. on your current visa. Count from your first entry on the visa until your planned date of departure from the U.S.
19. **ANTICIPATED DEPARTURE DATE** – Estimate to the best of your ability the date on which you plan to leave the U.S. and return to your country of residence.
20. **PRIMARY PURPOSE OF VISIT** – Indicate the primary purpose of your visit to the University.

## **SECTION B. DETERMINATION OF RESIDENCY STATUS**

Complete each row and column in this chart. Enter the visa type(s) under which you were/will be present for each year. If you were present under several visas during the same calendar year, enter all of the visas. Enter the **TOTAL DAYS OF U.S. PRESENCE** for each calendar year; this total should include all days of presence under all visa types. For the current year, estimate, to the best of your ability, the exact number of days you will be present in the U.S. You may, however, exclude any of the following days from your calculations:

- Days spent solely commuting to work in the U.S. from a residence in Canada or Mexico.
- Days spent in the U.S. for less than 24 hours while in transit between two places which are located outside the U.S.
- Days you were unable to leave the U.S. because of a medical condition that developed while in the U.S.

For each year, multiply the number of **TOTAL DAYS OF U.S. PRESENCE** times the **RATIO** indicated to arrive at the **DAYS TO COUNT** in the far right column. The sum of the values in the three rightmost boxes will provide your "**TOTAL DAYS TO COUNT in the current year, 1<sup>st</sup> preceding year, and 2<sup>nd</sup> preceding year**". This calculation is known as the "substantial presence test".

Considering the number you entered under "**TOTAL DAYS TO COUNT**," check the corresponding box indicating that your total three-year calculated period of presence is less than or equal to or greater than 183 days. Continue to the section of the form indicated for your selected box.

## **INFORMATION ON FEDERAL TAX TREATIES**

You may be eligible for exemption from Federal tax withholding because there is an applicable tax treaty between your country of residence and the U.S. If you wish to claim the benefits of a tax treaty between the U.S. and your country of residence, you must:

- Be receiving a type of income covered by a specific income-tax treaty under which you are authorized to claim an exemption.
- Meet all eligibility requirements (visa type, period of presence in the U.S., purpose of visit and presence under your visa, Federal tax residency status.)

Additional information regarding tax treaty agreements are available from the Accounting Office.

Regardless of your Federal income tax status, you are subject to California Personal Income tax in the same manner as U.S. citizens. To avoid the possibility of tax penalties at a later date, it is recommended that you contact the State of California Franchise Tax Board. The web site address is [HTTP://WWW.FTB.CA.GOV](http://WWW.FTB.CA.GOV).

## **SECTION C. EXEMPT INDIVIDUAL TEST (See Frequently asked questions)**

### **1. What is the primary purpose of your presence under your current visa status in the current year?**

Check the box that corresponds to your purpose of presence and visa type for the current year only. If you are neither a student on an F-1 or J-1 visa or a teacher/researcher/trainee/postdoctoral fellow on a J-1 visa, check the box next to "OTHER VISA TYPE AND/OR PURPOSE" and indicate your purpose in the U.S. in the current year under your visa.

### **2. STUDENT (on F-1 or J-1 visa) only**

Look to the chart you completed in Section B and calculate the number of years during which you were present as for any part of the year on an F-1 or J-1 visa. Check the box that describes the number of years you calculated. (Do not complete question #3 under Section C.)

### **3. TEACHER, RESEARCHER, TRAINEE, OR POSTDOCTORAL FELLOW (on J-1 visa) only**

Looking at the chart you completed in Section B and calculate the number of years during which you were present on an F-1 or J-1 visa during the past 6 years. Check the box that describes the number of years you calculated.

## **SECTION D. CLOSER CONNECTION EXCEPTION**

If you do not meet the "exempt individual" test, you may be eligible to be considered as a nonresident alien for Federal tax purposes if you meet the "closer connection exception." The closer connection exception allows individuals who would otherwise be considered U.S. resident aliens for tax purposes to be considered nonresident aliens for tax purposes in the current year if they:

- Are present in the U.S. during the current year for fewer than 183 days.
- Maintain a "tax home" in a foreign country (pay taxes in the country of residence).
- Have a "closer connection" with the foreign country in which a tax home is maintained.
- In order to check "YES" under Section D, you must meet all three tests and you must file Form 8840 "Closer Connection Exception Statement for Aliens" with the IRS. You may obtain this form and the instructions for the form from the IRS web site. You must provide a copy of the IRS closer connection determination letter upon receipt to the Accounting Office.

## **SECTION E. SUMMARY OF TAX STATUS**

All sections of the form lead, directly or indirectly, to the Federal tax status determination made in Section E. Check the box as instructed by the sections of the form that directed you to Section E. Sign and date the form. Your declaration and signatures are under penalties of perjury.

Return the completed form to the office that issued it to you. **You must attach a photocopy of your •1-551 alien registration card • ("green card") or • I-94 "Arrival and Departure Record". In addition, if you are present on a J visa, you must attach the Form IAP66. If you are an employee, you must attach your work authorization paperwork (IAP66, I-20, Notice of Action, or Employment Authorization Card).**