

**RESEARCH FOUNDATION
OF THE CITY UNIVERSITY OF NEW YORK
DETERMINATION OF ALIEN TAX STATUS**

New _____
Revised _____

The following information is used to determine your Federal and State (if applicable) income tax withholding status for payments you receive from the Research Foundation of the City University of New York.

YOU MUST COMPLETE THIS FORM :

- 1) before receiving payment from the Research Foundation of the City University of New York.
- 2) if you change your visa type
- 3) if your tax status changes

DIRECTIONS:

1. U.S. PERMANENT RESIDENT / IMMIGRANT - Complete A, C, and D. Attach a photocopy of your Green Card.
2. NONIMMIGRANT ALIEN - Complete entire form. Attach a photocopy of your Form I-94 or equivalent.

Last or Family Name	First or Personal Name	Middle Name	Social Security #	University Department

A. CITIZENSHIP AND VISA INFORMATION

Citizen of:	Resident of:	Visa type on Form I-94:	Visa number:
Country issuing passport:	Passport number:	Date entered United States:	Expiration date on Form I-94:
Is this your first visit to the United States: YES _____ NO _____	If no, previous visa type on Form I-94:	Intended length of stay in the United States:	Candidate for City University of New York degree: YES _____ NO _____
If you have previously visited the U.S. Please enter each year you were present, the corresponding Visa type, and the number of days present in the U.S. during each calendar year.	Calendar Year	Visa Type	# of days present in U.S.
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

B. DETERMINATION OF RESIDENCE STATUS FOR FEDERAL TAX WITHHOLDING

<p>Test 1:</p> <p style="text-align: center;">U.S. RESIDENCE STATUS TEST</p>	<p>Check applicable line:</p> <p>_____ I am a lawful permanent resident of the United States (carrier of either a Green Card or I-55L visa stamp).</p> <p>_____ I am an immigrant or refugee seeking asylum in the United States.</p> <p>If any line was marked, you are a RESIDENT ALIEN for tax purposes. Skip tests 2, 3, and 4. Check the appropriate line in "test results" section on page 2.</p> <p>If no line was marked, you must go to Test 2 and continue completing the tests.</p>
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<p>Test 2:</p> <p style="text-align: center;">EXEMPTION FROM SUBSTANTIAL PRESENCE TEST</p>	<p>Check applicable line:</p> <p>_____ I am in the United States as a teacher, trainee or researcher on a J-1 visa for less than two of the preceding six years.</p> <p>_____ I am a student on an F-1 visa or J-1 visa and have been in the United States for five or fewer years</p> <p>_____ I am a student on an F-1 visa or J-1 visa and have been in the United States for more than five years and have established with the IRS that I do not plan to reside in the United States when my education is completed. Attach proof from the IRS.</p> <p>If any line was marked, you are a NONRESIDENT ALIEN for tax purposes. Skip tests 3 and 4. Check the appropriate line in "test results" section on page 2.</p> <p>If no line was marked, you must go to Test 3 and continue completing the tests.</p>
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<p>Test 3: SUBSTANTIAL PRESENCE TEST</p>	<p>Complete the spaces below, indicating the number of days present in the United States during the years listed. Do not count any days during your first five years in the United States for which you were an F or J visa category nonimmigrant student. You will meet the requirements of the test if you have been in the United States for a total of 183 days (without counting any days present as an F or J category nonimmigrant during your first five years in the United States).</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;"></th> <th style="width:10%; text-align: center;">Enter Year</th> <th style="width:15%; text-align: center;">Date Entered United States</th> <th style="width:10%; text-align: center;">Date Departed</th> <th style="width:15%; text-align: center;">No. of Days in United States</th> <th style="width:10%;"></th> <th style="width:10%; text-align: center;">Computation for test</th> </tr> </thead> <tbody> <tr> <td>Current Year</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">x 1</td> <td style="text-align: center;">= _____</td> </tr> <tr> <td>Last Year</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">x 1/3</td> <td style="text-align: center;">= _____</td> </tr> <tr> <td>Two Years ago</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">x 1/6</td> <td style="text-align: center;">= _____</td> </tr> </tbody> </table> <p>If total is less than 183: You are a NONRESIDENT ALIEN for tax purposes. Skip Test 4. Check appropriate line in "test results" section below.</p> <p>If total is equal to or more than 183: Complete test 4 below.</p>		Enter Year	Date Entered United States	Date Departed	No. of Days in United States		Computation for test	Current Year	_____	_____	_____	_____	x 1	= _____	Last Year	_____	_____	_____	_____	x 1/3	= _____	Two Years ago	_____	_____	_____	_____	x 1/6	= _____
	Enter Year	Date Entered United States	Date Departed	No. of Days in United States		Computation for test																							
Current Year	_____	_____	_____	_____	x 1	= _____																							
Last Year	_____	_____	_____	_____	x 1/3	= _____																							
Two Years ago	_____	_____	_____	_____	x 1/6	= _____																							

<p>Test 4: EXCEPTIONS TO THE SUBSTANTIAL PRESENCE TEST</p>	<p>Check applicable line:</p> <p>Have you been or do you plan to be in the United States for less than 183 days this calendar year AND do you pay taxes in your country of residence AND do you have a closer connection to that country than the United States (by virtue of family ties, friends, business/banking relationships, etc.)?</p> <p>_____ YES. You are a NONRESIDENT ALIEN for tax purposes. Check the line in "test results" below.</p> <p>_____ NO. You are a RESIDENT ALIEN for tax purposes. Check the line in "test results" below.</p>
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<p>TEST RESULTS</p> <p>YOUR RESIDENCE STATUS</p>	<p>Mark the appropriate Federal Tax Withholding Status. (you must check one of the lines!)</p> <p>For tax purposes I am a:</p> <p>_____ RESIDENT ALIEN</p> <p>_____ NONRESIDENT ALIEN: Complete all appropriate tax forms per the applicable instructions for nonresident aliens.</p>
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C. ADDRESS INFORMATION

Mailing Address While in the United States:			Mailing Address in Your Country of Residence:		
City	State	Zip Code	City	Country	Postal Code
Home Phone #		Work Phone #		Email	

D. CERTIFICATE OF INFORMATION PROVIDED ON FORM

I Certify that to the best of my knowledge and belief, all of the information that I have provided is true and correct.	
Signature: _____	Date: _____

3. Attach this form to your payment request