

## Kansas State University Foreign National Tax Information Form

The information requested on this form is required in order to comply with applicable tax provisions of the Internal Revenue Code. The University will use this information to determine the appropriate rate of Federal tax withholding. To ensure correct determination of your tax status, all applicable questions below must be answered and a copy of the following forms must be attached:

- I-94 form "Arrival and Departure Record" – front & back (a small white card inside your passport)
- U.S. Visa from your passport
- I-20, DS2019, or I-797 (H1-B)

### Personal Information

<b>Name (Last, First, Middle)</b>		<b>U.S. Social Security Number</b>	
<b>Street Address ( in the U.S.)</b>		<b>Home Phone Number</b>	
<b>City, State, Zip Code</b>		<b>Work Phone Number</b>	
<b>K-State Department Name</b>		<b>Job Title</b>	

### Immigration & Alien Tax Information

(Permanent Residents with Green Cards may skip this section but must provide copy of documentation)

<b>Date of first U.S. Entry</b>		<b>Visa Type upon First Entry</b>		<b>If you arrived on spouse/dependent visa, what was the visa type and classification of the primary visa holder</b>	
<b>Current Visa Type (check appropriate box)</b>					
<input type="checkbox"/>	<b>F1 Student</b>	<input type="checkbox"/>	<b>J1 Student</b>	<input type="checkbox"/>	<b>H1B Distinguished Worker</b>
<input type="checkbox"/>	<b>F-1 Student (on practical training)</b>	<input type="checkbox"/>	<b>J1 Student (on academic training)</b>	<input type="checkbox"/>	<b>Permanent Resident (provide documentation)</b>
<input type="checkbox"/>	<b>F2 Spouse/Dependent of F1</b>	<input type="checkbox"/>	<b>J2 Spouse/Dep of J1 Student</b>	<input type="checkbox"/>	<b>J2 Spouse/Dep of other J-1 Visitor (Non-Student)</b>
<input type="checkbox"/>	<b>Other J-1 Visitor (list visitor category indicated on the Form DS2019, Section 4):</b>				
<input type="checkbox"/>	<b>Other USCIS classification (list status):</b>		<b>Intended length of visit in the U.S.</b>		
<input type="checkbox"/>	<b>Country of Citizenship</b>		<b>Country of Residence (if different than Citizenship)</b>		

### Determination of Residency Status

Furnish the requested information to detail the number of days you were physically present in the United States during the calendar years listed below. Note: The term "calendar year" refers to the period January 1 to December 31.

	Calendar Year (e.g. 2000)	Total number of days present in U.S. during the year	Period(s) when you were physically present in the U.S. during the listed calendar year. (List the dates below, e.g. 1/1/00-12/31/00)	USCIS classification(s) Held while present in U.S. calendar year
Current calendar year				
Last calendar year				
Two years ago				
Three years ago				
Four years ago				
Five years ago				
Six years ago				

### RESIDENCE FOR TAX PURPOSES

Under Internal Revenue Service definitions, for tax purposes I am considered ( ) **RESIDENT ALIEN** ( ) **NONRESIDENT ALIEN**

### Certification of Information

I certify to the best of my knowledge, all of the information I have provided is true, correct and complete. Also, I understand it is my responsibility to keep my employment authorization documents current (unexpired) at all times. This includes passport, DS2019, I-20, I-688B, or other USCIS employment authorization and on-campus work permit. To avoid being removed from the University payroll, I will inform the International Student Center of any extensions, renewals or changes in status as well as my department.

Signature \_\_\_\_\_ Date \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

**Return Completed Form to Human Resources, 103 Edwards Hall**

## Kansas State University Foreign National Tax Information Form Instructions

### **Personal Information**

**Name:** Enter your full name: Last, First Middle

**U.S. Social Security Number:** Enter your U.S. social security number or ITIN (Individual Taxpayer Identification Number).

**Street Address in U.S., City, State, Zip Code:** Enter your current local mailing address.

**Home Phone:** Enter your current local home phone number.

**Work Phone:** Enter your current local work phone number.

**K-State Department Name:** Enter the Kansas State University Department you are working for.

**Job Title:** Enter the job title of the duties you will be performing. (For example, hourly student, Graduate Teaching Assistant)

### **Immigration & Alien Tax Information**

**Date of first U.S. entry:** Enter the date of your first arrival in the United States.

**Visa type upon first entry:** Enter the visa type under which you entered the United States on your first arrival.

**If you arrived on spouse/dependent visa, what was the visa type and classification of the primary visa holder:** Enter the visa type and classification of the primary visa holder. For example: J1 Student or J1 non-student.

**Current Visa type:** Check the appropriate visa type and classification under which you are currently present in the the U.S.

**Intended length of visit in the U.S:** Enter approximately how many days, months or years you plan to be in the U.S.

**Country of Citizenship:** Enter your country of citizenship

**Country of Residence:** Enter your country of residence if different than country of citizenship. This is used for tax purposes.

### **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.

**Residence for Tax Purposes** - Place a check mark in the appropriate residence box. There are two tests used to determine whether a non-U.S. citizen should be classified as a U.S. resident or as a nonresident alien for tax purposes. They are the “green card” test and the substantial presence test. An alien who does not qualify under either test is defined for income tax purposes as a nonresident alien. For further information you may refer to IRS Publication 519, U.S. Tax Guide for Aliens.

The “substantial presence test” (SPT) is the Internal Revenue Service’s measure of whether an individual has been present in the U.S. long enough to qualify as a resident alien for tax purposes; and, therefore, the individual is subject to tax on his or her worldwide income. The substantial presence test is not used for immigration purposes, but to determine the Federal tax withholding status. An individual will be treated as a U.S. resident for tax purposes in the current year, if he or she is physically present in the U.S. for at least 31 days during the current calendar year and a total of 183 days during a three-year period.

To meet the SPT test, you must be physically present in the United States on at least:

1. 31 days during the current year, *and*
2. 183 days during the 3 year period that includes the current year and the 2 years immediately before that, counting:
  - a. All the days you were present in the current year, and
  - b. 1/3 of the days you were present in the first year before the current year, and
  - c. 1/6 of the days you were present in the second year before the current year.

Do not count any day you were present in the United States as an *exempt individual*. An exempt individual may be anyone in the following categories:

- A foreign government-related individual
- A teacher or trainee with a J or Q visa who substantially complies with the requirements of the visa – (**limited to two calendar years**)
- A student, with an F, J, M or Q visa who substantially complies with the requirements of the visa – (**limited to five calendar years**); or
- A professional athlete temporarily present to compete in a charitable sports event.

**Certification of Information** – Sign and date the form certifying that the information provided is correct.