

Teachers College Columbia University

DETERMINATION OF FOREIGN NATIONAL'S RESIDENCY FOR TAX PURPOSE

Name (Last, First, MI)	Social Security Number
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CITIZENSHIP AND VISA INFORMATION

Country of Citizenship	Country of Residence	Candidate for a T.C. degree: Yes No
Circle Current Immigration Classification: Immigrant/Permanent Resident F-1 Student (includes OPT) J-1 Exchange Visitor (Student) J-1 Exchange Visitor (research scholar/professor/short-term scholar) H-1 Temporary Worker Other, please specify:	When does your permission to stay in the U.S. expire? Date:	When does your work authorization expire? Date:
	Have you ever been in the United States before? Yes No	
	If yes, when, where and in what VISA status:	
Date of your original entry to the United states under this VISA status:		

DETERMINATION OF RESIDENCE STATUS FOR FEDERAL WITHHOLDING TAX

An alien will not be considered a United States resident for tax purposes unless the individual:

- a. Is a lawful permanent resident of the United States at any time during the calendar year, OR
- b. Is able to meet the substantial presence test as specified by IRS regulations.

Please complete the following **TESTS FOR DETERMINING RESIDENCY FOR TAX PURPOSES**

Test 1 U.S. Residence Status Test	I am a lawful permanent resident of the U.S. Attach a copy of your Alien Registration (Green Card). I am an immigrant or refugee seeking asylum in the U.S. If any line was circled, you are a RESIDENT ALIEN for tax purposes STOP. Enter this in Summarize Results below, otherwise continue to Test 2.																												
Test 2 Exemption From Substantial Presence Test	I am in the United States as a teacher, trainee, student or researcher on a J-1 visa for less than two of the preceding six calendar years. I am a student on an F-1 or J-1 visa and have been in the United States for five or fewer calendar years. I am a student on an F-1 or J-1 visa and have been in the United States for more than five calendar 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 IRS. If any line was marked, you are a NON-RESIDENT for tax purposes. Enter in SUMMARIZE RESULTS below, otherwise continue to Test 3.																												
Test 3 Substantial Presence Test	Complete the spaces below indicating the number of days present or will be present in the U.S. during the years listed. Do not count days you were "exempt". If you are a student on an F or J visa, generally you are "exempt" for the first 5 calendar years you are in the U.S. If you are a teacher or researcher on a J visa, generally you are "exempt" for the first 2 calendar years you are in the U.S.																												
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%;">Year</th> <th style="width: 15%;">Date Entered (Mm,dd,yyyy)</th> <th style="width: 15%;">Date Departed (Mm,dd,yyyy)</th> <th style="width: 15%;">Days in U.S.</th> <th style="width: 15%;"></th> <th style="width: 15%;">Total</th> </tr> </thead> <tbody> <tr> <td>Current Year</td> <td></td> <td></td> <td></td> <td></td> <td>X 1=</td> <td></td> </tr> <tr> <td>Last Year</td> <td></td> <td></td> <td></td> <td></td> <td>X 1/ 3=</td> <td></td> </tr> <tr> <td>Two Years Ago</td> <td></td> <td></td> <td></td> <td></td> <td>X 1/ 6=</td> <td></td> </tr> </tbody> </table> <p>If the total is less than 183, then you are a NON-RESIDENT ALIEN for tax purposes. Enter this in SUMMARIZE RESULTS below. If total is 183 or greater, complete Test 4. Total number days</p>			Year	Date Entered (Mm,dd,yyyy)	Date Departed (Mm,dd,yyyy)	Days in U.S.		Total	Current Year					X 1=		Last Year					X 1/ 3=		Two Years Ago					X 1/ 6=	
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Two Years Ago					X 1/ 6=																								
Test 4 Exceptions to the Substantial Presence Test	Have you been or do you plan to be in the U.S. for less than 183 days in the current year, and do you pay taxes in your country of residence, and do you have a closer connection to that country than to the U.S.? Yes. You are a NON-RESIDENT ALIEN for tax purposes. No. You are a RESIDENT ALIEN for tax purposes. Enter this in Summarize Results below.																												
Summarize Results:	Circle the appropriate line for tax purposes: I am a: RESIDENT ALIEN. Attach supporting documentation. NON-RESIDENT ALIEN. Attach supporting documentation.																												

CERTIFICATION OF INFORMATION PROVIDED ON FORM

I certify to the best of my knowledge and belief, all information that I have provided is true and correct. I understand that if my status changes from that which I have indicated on this form, that I must submit a new Determination of Foreign National's Residency for Tax Purposes.

Signature	Date
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PURPOSE

This form is used to determine a foreign national's residency and primary purpose for being in the U.S. in order to ensure the proper federal tax withholding

SOCIAL SECURITY NUMBER

Social Security numbers are required for all employees of Teachers College Columbia University. If you do not have a Social Security number **you must apply for one in person** at a Social Security office. Social Security offices are located throughout the city and are open from 9:00 a.m. to 4:00 p.m., Monday through Friday, except legal holidays. The two offices closest to Teachers College Columbia University are at:

55 W. 125th Street (at Adam Clayton Powell, Jr. Boulevard) and

4292 Broadway (at 182nd Street)

You must bring your passport, I-94 card, and your original I-797 (H-1 status), I-20 (F-1 status) or DS-2019 (J-1 status) to a Social Security office. J-1 students need a letter from their J-1 sponsor. F-1 students must contact International Services for instructions about the two required letters (one from your supervisor and one from OIS) they need. It will take approximately three weeks to obtain a Social Security card from the Social Security Administration.

PRIVACY ACT STATEMENT: Your Social Security Number is required on this form to ensure compliance with Internal Revenue Code tax reporting requirements.

TC REQUIRED SUPPORTING DOCUMENTATION

Attach copies of all documents which support the information you have provided on this form. Photocopies of the following forms are acceptable:

- Passport showing original entry date in current status, with the front and back of your current I-94 Arrival/Departure Record card
- Certificate of Visa Eligibility documents, such as the DS-2019 or I-20, with USICS or entry stamp
- **Alien Registration Receipt (Green Card)Employment Authorization Card (EAD)**
- Form **I-797 (H-1 Approval Notice of Action)**

INCOME TAX WITHHOLDING

If you wish to claim an exemption for withholding of U.S. income taxes because your country of residence has a tax treaty with the U.S., you must complete IRS Form 8233. This form is available from Payroll and must be submitted each calendar year you wish to claim the exemption. The exemption from withholding does not become effective until 10 days after the Form 8233 is filed.

SOCIAL SECURITY TAXES

You may also be exempt from Social Security and Medicare Taxes. To determine if you are exempt from Social Security and Medicare Taxes, please complete and submit to Payroll the Social Security Certification ([link it](#)).