

DETERMINATION OF ALIEN TAX STATUS & REQUEST FOR ITIN

Generally, a foreign person is subject to U.S. tax on its U.S. source income. Most types of U.S. source income received by a foreign person are subject to U.S. tax of 30%. A reduced 14% rate, may apply if an Internal Revenue Code Section provides for a lower rate, or there is a tax treaty between the foreign person's country of residence and the United States. The tax is generally withheld (NRA withholding) from the payment made to the foreign person under sections 1441, 1442, and 1443 of the Internal Revenue Code. If you are eligible to claim tax treaty benefits Form W-8BEN must be signed. Form W-8BEN will be provided by the RFCUNY (Do not submit another RF702 with a subsequent payment unless the immigration information changed).

You must complete this form before receiving first payment from the RFCUNY or if your immigration status changed.

Directions

- U.S. Permanent Resident-Submit a photocopy of your form I-551 (Green Card).
- Non-Immigrant Alien-Complete and attach copies of your visa, form I-94, I-20 (if on F visa), DS-2019 (if on J visa).

Personal Information

Last (Family Name) _____ First (Given Name) _____ Middle Name _____

U.S. Tax ID# (SSN/ITIN) _____ University Department _____

A. Citizenship and Visa Information (Must Be Completed)

Country of Citizen	Resident of	Visa type on Form I-94	Visa number
Country issuing passport	Passport number	Original date of entry to US on this visa	Expiration Date on Form I-94
Is this your first visit to the United States? <input type="checkbox"/> YES <input type="checkbox"/> NO	If no, previous visa type on Form I-94	Immigration Status Expiration Date	Candidate for City University of New York degree <input type="checkbox"/> YES <input type="checkbox"/> NO

If you have previously visited the United States enter each year you were present, visa type, and the number of days present in the US during each calendar year.

Calendar Year	Visa Type	Number of Days Present in The U.S.
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

B. Determination of Residence Status for Federal Tax Withholding

Test 1 Check applicable line.

U.S. Residence Status Test I am a lawful permanent resident of the United States
 (carrier of either a Green Card or I-551 visa stamp).
 I am an immigrant or refugee seeking asylum in the United States.

If any line was marked, you are a Resident Alien for tax purposes. Skip tests 2 and 3.

Test 2 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).

	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= _____

If total is less than 183: You are a NONRESIDENT ALIEN for tax purposes. Skip Test 3.
 Check appropriate line in "test results" section below.

If total is equal to or more than 183 Complete test 3 below. Total _____

Test 3 Check applicable line.

Exceptions to the Substantial Presence Test 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.)?

Yes, you are a Nonresident alien for tax purposes. Check the line in "test results" below.

No, you are a resident alien for tax purposes. Check the line in "test results" below.

Test Results Mark the appropriate Federal Tax Withholding Status. (You must check one of the lines.)
 For tax purposes I am

Your Residence Status

Resident Alien

Nonresident Alien

C. Address Information (Must Be Completed)

 Mailing Address in Your Country of Residence City _____ County _____ Postal Code _____

 Mailing Address and in the United States City _____ State _____ Zip Code _____

 US Telephone Number Cell Number _____

 Work (if working) Email _____

D. Certificate of Information Provided on Form (Must Be Completed)

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

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

Signature_____ Date_____

Attach this form to your payment request or email to NRA_Compliance@rfcuny.org.