

## Completing the Tax Determination Form

An individual should complete the form using the following instructions:

1. **NAME AND ADDRESS:** Enter your name and U.S. home address/phone number.
2. **COUNTRY OF CITIZENSHIP:** Enter your country of citizenship.
3. **SOCIAL SECURITY OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER:** Enter your U.S. social security or individual taxpayer identification number. If you are from Canada, do not enter a social security number issued by the Canadian government. If you do not have a social security number, you must apply for one immediately. To apply for a social security number, visit the nearest Social Security Administration office or call 1-800-772-1213. If you have already applied for a social security number but have not yet received the number, enter "Applied" in the box. If you are ineligible or cannot otherwise obtain a social security number, you must complete Form W-7 to obtain an individual taxpayer identification number (ITIN). Form W-7 can be obtained from the following website [www.irs.gov/pub/irs-pdf/fw7.pdf](http://www.irs.gov/pub/irs-pdf/fw7.pdf); complete only if you do not have and cannot obtain a social security number. Please note that the 9-digit number indicated on the upper left hand corner of the I-94 departure record issued by Immigration is not acceptable as a social security or ITIN number.
4. **ADDRESS IN HOME COUNTRY:** Enter your permanent foreign mailing address.
5. **DEPARTMENT:** Enter the name and phone number of your department.
6. **RELATIONSHIP WITH CSU:** Indicate whether you are an employee, full-time student and/or non-employee/visitor.
7. **PASSPORT/VISA NUMBER:** Enter your passport and visa numbers.
8. **CURRENT IMMIGRATION STATUS:** Indicate the status of visa on which you are currently present in the U.S. If you are a permanent resident alien, do not complete the remaining questions on the form; sign and date the form.
9. **SPONSORING INSTITUTION:** Enter the name of the institution that sponsored the issuance of your visa (for example, CSU).
10. **ORIGINAL DATE OF ENTRY TO U.S.:** Indicate the first date on which you entered the U.S. for the purpose of this visit.
11. **VISA EXPIRATION:** Enter the date your permission to stay in the U.S. expires (please use the date found on your Form I-20, IAP-66 or I-94).
12. **PRIOR VISIT:** Were you present in the U.S. prior to this particular visit? If yes, enter the date(s) on which you were present in the U.S. and the type of visa held during the prior visit(s).
13. **ESTIMATED DATE OF DEPARTURE:** Enter the date on which you plan to leave the U.S.
14. **OTHER EDUCATIONAL INSTITUTIONS:** If you have attended, are currently attending, and/or are affiliated with other educational institutions in the U.S., indicate the institution(s) and period of attendance.
15. **STEP 1 OF THE SUBSTANTIAL PRESENCE TEST:** Indicate whether you are a student present in the U.S. for less than five calendar years, or a professor, research scholar, trainee, alien physician, short-term scholar, or specialist present in the U.S. for less than two calendar years. If you marked either box in Step 1 of the Substantial Presence Test, do not complete Step 2 of the Substantial Presence Test; complete only Sections E and F.
16. **STEP 2 OF THE SUBSTANTIAL PRESENCE TEST:** If you did not mark a box in Step 1 of the Substantial Presence Test, indicate the number of days you have been present in the U.S. during a three calendar year period by following the instructions on the form.  
  
Current Year: Indicate the number of days present in the U.S. during the current calendar year;  
1st Preceding Year: Determine the number of days present in the U.S. during the immediately preceding calendar year and divide that number by 3;  
2nd Preceding Year: Determine the number of days present in the U.S. during the second preceding calendar year and divide that number by 6;  
Total: Add the calculated numbers.  
If the Total is less than 183 days, you are a NONRESIDENT ALIEN for tax purposes.  
If the Total is equal to or greater than 183 days, AND you will be present in the U.S. for at least 31 days in the current year, you are a RESIDENT ALIEN for tax purposes.
17. **RESIDENCY STATUS:** Indicate your residency status based upon the results of Step 1 or Step 2 of the Substantial Presence Test.
18. **SIGNATURE AND Date:** Sign and date the form.

**Do not complete the shaded boxes on the form.**

# CALIFORNIA STATE UNIVERSITY

## Tax Determination Form

The information requested below is strictly confidential and will be used for tax withholding and reporting purposes only. This information will allow California State University to determine your U.S. residency status for tax purposes and is not associated with immigration or visa classification.

### PLEASE COMPLETE ALL APPLICABLE QUESTIONS

#### SECTION A - PERSONAL INFORMATION

<b>NAME (Last or Family) First or Personal Middle</b> <input style="width: 95%;" type="text"/>	<b>COUNTRY OF CITIZENSHIP</b> <input style="width: 95%;" type="text"/>	<b>SOCIAL SECURITY/INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER</b> <input style="width: 95%;" type="text"/>
<b>U.S. ADDRESS (Street)</b> <input style="width: 95%;" type="text"/>	<b>ADDRESS IN HOME COUNTRY (Street)</b> <input style="width: 95%;" type="text"/>	
<b>CITY STATE ZIP CODE</b> <input style="width: 95%;" type="text"/>	<b>CITY COUNTRY POSTAL CODE</b> <input style="width: 95%;" type="text"/>	
<b>PHONE NUMBER (Home) (Work)</b> <input style="width: 45%;" type="text"/> <input style="width: 45%;" type="text"/>	<b>DEPARTMENT (Phone)</b> <input style="width: 95%;" type="text"/>	
<b>What is your relationship with CSU? (check all that apply)</b> <input type="checkbox"/> Employee <input type="checkbox"/> Full-Time Student <input type="checkbox"/> Guest Speaker/Consultant	<b>PASSPORT NUMBER</b> <input style="width: 95%;" type="text"/>	<b>VISA NUMBER (see definitions)</b> <input style="width: 95%;" type="text"/>

#### SECTION B - DEFINITIONS Because some of the terms on this form may be confusing, before you begin to complete the questions below, please read

**the following definitions:** **CALENDAR YEAR:** For U.S. tax purposes, a person is considered to be in the U.S. for a "calendar year" if he or she is present during one or more days between the period of January 1 - December 31. For example, if you are present in the U.S. from December 15-31, you are in the U.S. for one full calendar year, even though you are only here for 17 days. **ORIGINAL DATE OF ENTRY TO THE U.S.:** You may enter and leave the U.S. many times during the period of your study or research in the U.S. (for vacation, holidays or summer break.) The original date of entry to the U.S. in your current visa status is the first date that you arrived in the U.S. to begin your study, teaching, research, etc., not the last date that you entered the U.S. **VISA STATUS:** When completing this form, all questions concerning "visa status" refer to the category of visa that you currently hold. Your "visa status" is marked on the visa stamp/sticker in your passport and/or on your Form I-94 (see below). For example, if you are a student, your visa status may be F-1 or J-1. **FORM I-20:** Form I-20 is a white form that is sent to all F-1 students by CSU or other sponsoring organization; it lists the details of your program of study.

**FORM IAP-66:** Form IAP-66 is a pink form that is given to all J-1 visaholders by CSU; it lists the details of your program. There are several categories of J-1 visas; the category of your J-1 visa is stated in section 4 of the Form IAP-66. For example, section 4 of the Form IAP-66 will state whether you are a J-1 student, J-1 professor, J-1 research scholar, etc.

**FORM I-94:** Form I-94 is your Arrival/Departure card (the small white card stapled in your passport). The date written on this card is the date on which your permission to stay in the U.S. expires; if "D/S" is written on your card, use the expiration or completion date found on your Form I-20 or IAP-66.

**VISA NUMBER:** The number found in the lower right corner of the visa stamp/sticker in your passport, usually written in red.

#### SECTION C - CURRENT IMMIGRATION STATUS

<b>My current immigration status is: (Mark only one box)</b>  <input type="checkbox"/> Permanent Resident/Immigrant (Complete Sections E and F; do not complete Sections C or D) <input type="checkbox"/> F-1 Student <input type="checkbox"/> H-1B Employee <input type="checkbox"/> J-1 Student (as indicated on Form IAP-66) <input type="checkbox"/> B-1 Business Visitor J-1 Professor, Research Scholar, Trainee, <input type="checkbox"/> Alien Physician, Short-Term Scholar, or Specialist <input type="checkbox"/> Other: _____	<b>Original date of entry to U.S. on current visa status:</b> <input style="width: 95%;" type="text"/>									
	<b>When does your permission to stay in the U.S. expire?</b> <input style="width: 95%;" type="text"/>									
	<b>Have you been in the U.S. prior to your visit to CSU? If yes,</b> <table style="width: 100%;"> <tr> <td>From <input style="width: 15%;" type="text"/></td> <td>To <input style="width: 15%;" type="text"/></td> <td>Visa <input style="width: 15%;" type="text"/></td> </tr> <tr> <td>From <input style="width: 15%;" type="text"/></td> <td>To <input style="width: 15%;" type="text"/></td> <td>Visa <input style="width: 15%;" type="text"/></td> </tr> <tr> <td>From <input style="width: 15%;" type="text"/></td> <td>To <input style="width: 15%;" type="text"/></td> <td>Visa <input style="width: 15%;" type="text"/></td> </tr> </table>	From <input style="width: 15%;" type="text"/>	To <input style="width: 15%;" type="text"/>	Visa <input style="width: 15%;" type="text"/>	From <input style="width: 15%;" type="text"/>	To <input style="width: 15%;" type="text"/>	Visa <input style="width: 15%;" type="text"/>	From <input style="width: 15%;" type="text"/>	To <input style="width: 15%;" type="text"/>	Visa <input style="width: 15%;" type="text"/>
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<b>Institution sponsoring your visa:</b> <input style="width: 95%;" type="text"/>	<b>Estimated date of departure from the U.S.:</b> <input style="width: 95%;" type="text"/>									
<b>Have you attended and/or are you currently attending another U.S. educational institution? If yes, please provide the following information:</b> <table style="width: 100%;"> <tr> <td style="width: 60%;">Name of Institution(s): <input style="width: 95%;" type="text"/></td> <td style="width: 40%;">Period(s) of Attendance: <input style="width: 95%;" type="text"/></td> </tr> </table>		Name of Institution(s): <input style="width: 95%;" type="text"/>	Period(s) of Attendance: <input style="width: 95%;" type="text"/>							
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PLEASE COMPLETE THE REVERSE SIDE OF THIS FORM

If you marked either box, you are a **NONRESIDENT ALIEN** for tax purposes. Go to Section E, do not complete Step 2. If you did not \_\_\_\_\_ mark either box above, complete STEP 2

If the Total is less than 183, you are a **NONRESIDENT ALIEN** for tax purposes.  
If the Total is equal to or greater than 183, **AND** you will be present in the U.S. at least 31 days in the current year, you are a **RESIDENT ALIEN** for tax purposes.

Residency Status	RS Change Date	Tax Rate	Treaty Exp. Date	Dollar Limit	FICA Exp. Date	Review Date/App