



**OREGON STATEWIDE  
PAYROLL SERVICES  
(OSPS)**

All OSPS Forms are available on the OSPS Internet website.

Forms on the OSPS website can be **completed online and printed** for ease and legibility purposes.

Website address:  
<http://tinyurl.com/rsc8j>

**OSPS Form:**  
OSPS.99.01

**Revised:**  
**June 2016**



## **DETERMINATION OF FOREIGN NATIONAL'S RESIDENCY**

The purpose of this form is to ensure the proper tax withholding for foreign nationals who have the right to reside temporarily in the U.S. If you checked "An alien authorized to work until" when you completed the I-9 when you were hired, please complete this form each calendar year. If you are a Lawful Permanent Resident, you do not need to complete this form.

### **Personal Information**

Name: \_\_\_\_\_ SSN (If available \*): \_\_\_\_\_

### **Citizenship and VISA Information**

Country of Citizenship: \_\_\_\_\_ Country of Residence: \_\_\_\_\_

Date of your original entry to the US under this VISA? \_\_\_\_\_

When does your permission to stay in the US expire? \_\_\_\_\_

When does your work authorization expire? \_\_\_\_\_

Have you ever been in the US before: Yes  No

If yes, when, where and what VISA status? \_\_\_\_\_

### **Current Immigration Classification:**

- J-1 Exchange Visitor (Student)
- H-1 Temporary Worker
- Other please specify: \_\_\_\_\_

### **Determination of Residence Status for Federal Withholding Tax**

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

- a. Is a lawful permanent resident of the US at any time during the calendar year; OR
- b. Meet the substantial presence test as specified by IRS regulations.

### **Tests for Determining Residency for Tax Purposes**

#### **★Test 1 – Exemption from Substantial Presence Test**

- I am in the US 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 US for five or fewer calendar years.
- I am a student on an F-1 or J-1 VISA and have been in the US for more than five calendar years and have established with the IRS that I do not plan to reside in the US when my education is completed. Attach proof from the 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 2 – Substantial Presence Test**

Complete the spaces below indicating the number of days present or will be present in the US 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 five calendar years you are in the US. If you are a teacher or researcher on a J VISA, generally you are "exempt" for the first two calendar years you are in the US.

	Year	Date Entered	Date Departed	Days in US		TOTAL
<i>Current Year</i>					X 1 =	
<i>Last Year</i>					X 1/3 =	
<i>Two Years Ago</i>					X 1/6 =	
<i>If the total is less than 183, then you are a NON-RESIDENT ALIEN for tax purposes. Enter this in the "Summarize Results" below. If total is 183 or greater, complete Test 3.</i>					TOTAL =	

**Please Continue on Reverse Side**

**Supporting Documentation**

Attach copies of documents that support the information on this form. Including:

- ♦ Passports showing original entry date under current status, with the front and back of the corresponding I-94 Departure Record Card;
- ♦ Immigration and Naturalization Service documents such as the IAP-66 or I-20;
- ♦ Employment Authorization Card

**Income Tax Withholding IMPORTANT!**

Regardless of your resident status, you must submit a Form W-4 to your Payroll Office.

If you wish to claim an exemption for withholding of US income taxes because your country of residence has a tax treaty with the US, you must complete IRS Form 8233 (non-resident alien) or IRS W-9 (resident alien) each calendar year.

Forms are available at [www.irs.gov](http://www.irs.gov).

Withholding will become effective with the next Run 1 of payroll through OSPS if received before the 20<sup>th</sup> day of the calendar month after the Form 8233 is filed.

**★Test 3 – Exceptions to the Substantial Presence Test**

Have you been or do you plan to be in the US 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 the US?

- 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**

Check an appropriate box for tax purposes:

- RESIDENT ALIEN. Attach supporting documentation.
- NON-RESIDENT ALIEN. Attach supporting documentation.

***Certification of Information Provided on the Form***

I certify that to the best of my knowledge and belief, all the information that I have provided is true and correct. I understand that I am required to submit a new Form **OSPS.99.01** to Payroll each calendar year.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

.....  
**TO ENSURE PROPER DOCUMENTATION AND USE FOR PROCESSING OF THIS FORM PLEASE CONTINUE READING THE INFORMATION BELOW AND TO THE SIDE FOR NECESSARY REQUIREMENTS.**

***Social Security Number***

All employees must have a valid Social Security Number. If you do not have a Social Security Number, you must apply for one AS SOON AS POSSIBLE. To apply, you must go to a Social Security Administration Office. If you have any questions regarding how or where to apply, please call the Social Security Administration Office at 1-800-772-1213 (NW Regional Office in Seattle, WA). The toll-free TDD number, for the deaf and hearing-impaired community, is 1-800-325-0778. <http://www.socialsecurity.gov/otherssasites/>. Although the phone number above is the regional number for our area below are two local site offices you can to go in Oregon:

**Social Security Administration  
221 NE Schuyler Street  
Portland, OR 97212**

**Social Security Administration  
1750 McGilchrist St SE, Ste 110  
Salem, OR 97302**

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

.....  
**Agency Payroll Office ONLY**

**1. I have verified the documents the employee submitted with this form:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

- 2. Update the P010 withholding and FICA information. See Recommended Practice, Taxes, Foreign Nationals.
- 3. If the employee claims exemption from income tax withholding or FICA taxes, fax the W-4, 8233, or W-9 to the OSPS Accountant.

4. Instructions for Completing the Determination of Foreign National's Residency  
(Form OSPA.99.01)

***Personal Information***

Print your name clearly (last name first, exactly as it is shown on your Social Security Card).

Print your U.S. social security number clearly, if you have one.

***Citizenship and VISA Information***

Print your country of citizenship.

Print your country of residency.

**Must print the date you first entered the U.S. on your current VISA.**

Print the date that your permission to stay in the U.S. expires.

Print the date that your work authorization expires.

Check the appropriate box.

- If "Yes", you have been in the U.S. before this visit, please enter the dates (from month/day/year to month/day/year). Also note the place and VISA status.

***Current Immigration Classification***

Check your current immigration status. If "other" is checked please specify your VISA type.

***Determination of Residence Status for Federal Withholding Tax***

The balance of the form analyzes your situation to determine if you are a "RESIDENT ALIEN" or "NON-RESIDENT ALIEN". See <http://www.irs.gov/publications/p519/index.html> for more information.

***Tests for Determining Residency for Tax Purposes***

**★ Test 1 – Exemption from Substantial Presence Test**

If you are on a J teacher/researcher VISA and have been in the U.S. for five

**★ Test 2 – Exemption from Substantial Presence Test**

If you are on a J teacher/researcher VISA and have been in the U.S. for less than two (2) calendar years out of the last (preceding) six (6) calendar years, check the first box.

If you are on an F or J student VISA and have been in the U.S. for five (5) or less than five (5) calendar years in your student status, check the second box.

If the third box is appropriate check the box. You must attach proof for the IRS.

If any box was marked, you are a NON-RESIDENT ALIEN for tax purposes. Go directly to the "★ Summarize Results" section to mark the appropriate box. If no box was checked, go to "★ Test 2".

**(Please Continue with these Instructions on the Next Page)**

**★ Test 2 – Substantial Presence Test**

Enter the dates you were or plan to be present in the U.S. during the current year and the two prior years. (Under the IRS test for tax residency, all of the days in the current year, 1/3 of the days in the prior year and 1/6 of the days in the year before are counted.) If the sum of those days equals or exceeds 183 days, go to “★Test 3”. Otherwise, go directly to the “★ Summarize Results” section to mark the appropriate box.

**★ Test 3 – Exception to the Substantial Presence Test**

If you have been or will be present in the U.S. for less than 183 days in the current year AND you pay taxes in your country of residence AND you have a closer connection to that country than the US, check the “Yes” box. Otherwise, check the “No” box. Then go directly to the “★Summarize Results” section to mark the appropriate box per your answer to “★Test 3”.

**★ Summarize Results.**

Mark the Appropriate Box.

***Certification of Information Provided on the Form***

Sign and date the form.

**PLEASE READ AND REVIEW THE REST OF PAGE TWO OF THE FORM TO ENSURE THAT YOU ATTACH ALL THE NECESSARY “SUPPORTING DOCUMENTATION”.**