

International Tax Office

Substantial Presence Test Worksheet

Purpose

Details provided on this form will be used to determine and document resident or nonresident status for U.S. tax purposes.

Additional resources for international employees including International Tax Guides for nonresidents, resident and scholarship/fellowship recipients are available at:

<https://www.cu.edu/employee-services/payroll/international-employee-payroll>

Personal Information

Last name _____

First name _____ M.I. _____

Email address _____

Employee ID or last four of SSN _____ Student ID _____

Permanent Resident Address (non-U.S.)

Line 1 _____

Line 2 _____

City _____ Province/Region _____

Country _____ Postal Code _____

Immigration Information

What is your country of citizenship? If you hold dual citizenship, you must list all countries.

In what country or countries did you reside during the 12 months immediately prior to your U.S. entry?

Primary purpose of visit to the U.S.: _____

Current immigration status: _____ First date in current status: _____

Immigration status upon entry to U.S., if different than current status: _____

Date of U.S. entry: _____

Substantial Presence Test

If the individual is present in the U.S. for at least 31 days during the current tax year and the final sum of countable days in the United States equals 183 or more, the individual is considered a resident for U.S. tax purposes for the current tax year. Residents for tax purposes are taxed the same as U.S. citizens and permanent residents. If the individual is in F-1 or J-1 student status, he/she is exempt from the Substantial Presence Test for five tax years over their lifetime. If the individual is in J-1 non-student status, he/she is generally exempt from the Substantial Presence Test for two of current and previous six tax years. **For the years an individual is exempt from counting days toward the Substantial Presence Test, a zero should be entered below.** All immigration statuses, other than F, J, Q or M and certain foreign government-related individuals, are required to count days of presence towards the Substantial Presence Test.

	Tax Year:	Countable Days:	Dates of U.S. Presence:
Current Year (must be at least 31 days to pass)	_____	= _____	
Previous Year	_____	_____ / 3 = + _____	
Second Previous Year	_____	_____ / 6 = + _____	
Total (must be at least 183 days to pass)		= _____	

U.S. Tax Residency Status for Tax Year: _____

NRA (Non-Resident Alien) for U.S. tax purposes

RA (Resident Alien) for U.S. tax purposes

Undetermined as of _____.

An additional _____ days of U.S. presence in _____ will result in RA (Resident Alien) status for the tax year

You may have a change in tax residency status:

If you remain in the U.S. in your current immigration status for at least part of each upcoming calendar year, you are expected to have a change in your U.S. tax residency status during tax year: _____

You are subject to the following deductions based on your immigration and tax residency status:

Note: The specific deductions that will apply to your paycheck are dependent on your job code as well as your immigration and U.S. tax residency status. Not all of the deductions identified below may be withheld from your pay.

Federal and State Income Tax (FWT/SWT): ___ On all wage payments ___ Only after treaty limit is met	Mandatory Retirement (401(a) or SRTIAA): ___ On all wage payments unless exemption applies based on student enrollment ___ Not subject due to F-1/J-1 student NRA status
Social Security Tax (OASDI/Med): ___ On all wage payments ___ Not subject due to F-1/J-1 NRA status	14% Federal 1042 Tax (1042) (NRA's only): ___ On all non-wage payments (stipends) ___ Not subject due to treaty eligibility

Tax Treaty Information

Is there a treaty between the U.S. and employee's country of tax residence? Yes No

Does the treaty contain a relevant article? Yes No Article Number: _____

Does the article contain a retroactive or prospective loss clause? Yes No

Is the employee eligible for upfront treaty benefit? Yes No Not today

If not, why?:

No SSN yet

Note: Please make a Tax Treaty Follow-up appointment if you wish to sign up for tax treaty once you've received your SSN.

Country of tax residency is unclear

Reestablishment of tax residency in treaty country required due to change in status

Retroactive or prospective treat clause limits expected to be exceeded

Foreign residency required throughout exemption period

Other: _____

For International employees electing to receive upfront tax treaty benefit for a country with a retroactive clause:

Please initial to acknowledge that you have received the handout, "Implications of Tax Treaties with Retroactive Clauses," and that you understand your responsibility to notify the International Tax Office, immediately, if your stay or earnings exceed the limits established in the retroactive clause of the treaty you have elected to take advantage of.

Certification

I certify that the information provided above is true and that I agree to notify the International Tax Office of Employee Services immediately if any of the information provided on this form changes. If I fail to do so, Employee Services is authorized to begin withholding taxes in accordance with IRS procedures.

Signature: _____ Date: _____

Comments