THE UNIVERSITY OF MICHIGAN - PAYROLL OFFICE

ALIEN CERTIFICATE **AC**

If you are not a citizen of the United States, you must complete this Alien Certificate. Return the completed Alien Certificate to: Payroll Office, G395 Wolverine Tower, 3003 S. State St, Ann Arbor, MI 48109-1279 or via fax (734)647-3983.

PLEASE PRINT

SECTION I – To be completed by all non-residents (even those who do not enter the U.S.)

Name: _____ _____
Last First Middle Social Security Number

I certify that I am a resident of the country of _____ _____
UMID

SECTION II – Complete this section only if you have entered the United States.

Include your original date of entry, date of Visa change if any, and any time you were gone from the U.S. for 365 days or more.

I entered the United States on	on a(n)	I left the U.S. on	I was a (check one)
_____ Month Day Year	_____ Visa Type	_____ Month Day Year	☐ Student ☐ Non-Student
_____ Month Day Year	_____ Visa Type	_____ Month Day Year	☐ Student ☐ Non-Student
_____ Month Day Year	_____ Visa Type	_____ Month Day Year	☐ Student ☐ Non-Student

If Resident Alien, check reason: ☐ 1. Lawful Permanent Resident Test (Green Card Test)

☐ 2. Substantial Presence Test

I certify that my type of VISA is: ☐ F1 ☐ J1 ☐ J2 Other (specify) _____

If you are eligible to claim a tax treaty exemption as a teacher/researcher, you must file a Form 8233 with the proper attachment for your country of residence. If you are eligible to claim a tax treaty exemption as a student, you must file a Form 8233 with the proper attachment for your country of permanent residence. If you are eligible to claim a tax treaty exemption as fellowship/ scholarship, you must file a Form W8-BEN. All forms are available on the Payroll website at http://payroll.umich.edu/formreq.html.

SECTION III - I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE ALL OF THE INFORMATION I HAVE PROVIDED ABOVE IS TRUE, CORRECT AND COMPLETE.

Date: _____ Your signature: _____

INSTRUCTIONS FOR COMPLETING THE ALIEN CERTIFICATE

The Alien Certificate must be completed by all non-resident aliens whether or not they enter the United States.

Qualifications for Claiming Resident Alien Status

You are considered a Resident Alien if you meet the qualifications for one of the two tests shown below for the current calendar year:

1. Lawful Permanent Residency Test (also called the "Green Card" test): If you have been given the privilege according to the immigration laws of residing permanently in the United States as an immigrant, and this status has not been revoked or abandoned, then you are a lawful permanent resident of the U.S.

2. To satisfy the Substantial Presence Test:
   - **a)** A student, temporarily present in the United States under an "F" or "J" visa, must be in the U.S. for 5 calendar years (counting all or part of a year as a full year) plus 183 days in the current year.
   - **b)** A teacher or trainee, temporarily present in the United States under a "J" visa, must be in the U.S. for at least 2 calendar years (counting all or part of a year as a full year) plus 183 days in the current year.
   - **c)** Aliens on all other Visa types must be present in the United States for 183 days or more during the calendar year to claim resident alien status for U.S. tax purposes.

Taxation of resident aliens:

Resident aliens are taxed like U.S. citizens, including FICA withholding (Social Security and Medicare Tax), on their world wide income and may claim the same deductions and exemptions as U.S. citizens.

Taxation of nonresident aliens

Nonresident aliens are taxed on most income from U.S. sources and have taxes withheld at graduated rates based on the Form W-4 submitted. There are certain restrictions on completing the W-4 form:

1. "single" marital status must be checked regardless of actual marital status

2. only one withholding allowance may be claimed (residents of American Samoa, Canada, Mexico, South Korea, and the Northern Mariana Islands can claim their dependents)

3. on line 6, write NRA

4. on line 7 "**EXEMPT**" status CANNOT be claimed

FICA (Social Security and Medicare Taxes) withholding

All Aliens are subject to FICA taxes regardless of their visa type except for:

1. Students holding an F-1 or J-1 visa are exempt from FICA for the first 5 calendar years they are in the U.S. Once they become a resident alien under the Substantial Presence Test they are eligible for FICA tax on January 1 of the calendar year they become a resident alien.

2. Teachers and researchers holding a J-1 visa are exempt from FICA for either the first 2 calendar years they are in the U.S. or for 2 out of the last 6 calendar years in the U.S. regardless of INS status. Once they become a resident alien under the Substantial Presence Test they are eligible for FICA tax beginning on January 1 of the calendar year they become a resident alien.

3. A refund can be made if an individual leaves the U.S. within the first 183 days of the year in which they became a resident alien.

Note: A student is exempt from FICA during any term in which he or she is registered for classes at half-time or greater, regardless of resident or non-resident status. FICA must be withheld in any term the resident alien student is not registered for classes, such as during the summer months.