

THE UNIVERSITY OF CHICAGO

UPP-192 – ALIEN DETERMINATION OF RESIDENCY

INSTRUCTIONS

Purpose of the Form

All non-US Citizens are required to complete the Form UPP-192, Alien Determination of Residency. The UPP-192 is used to determine: (1) the country of residency, (2) appropriate tax status, and (3) tax withholding liability on payments made to Foreign Nationals at the University of Chicago.

Who Must Complete this Form

Foreign Nationals who are in the United States on a U.S. Citizen and Immigration Services (USCIS) visa classification that are providing services for the University of Chicago or receiving taxable/reportable payments. US Citizens and Permanent Residents are not required to complete this form. If you are changing to Permanent Resident status from a USCIS visa classification, you are required to notify Payroll Services so your tax status can be updated.

Where to Send this Form

Route this form (and supporting documents) to the Foreign Tax Desk – Payroll Services. 6054 S. Drexel Ave Suite 300. If this form is not received by Payroll Services by the payroll deadline, a payroll check will not be processed for the current pay date.

Section Instructions

Section I: Payee Information

Name – Full Name in Last, First (Surname, Given) format.

Email – Email address Payroll Services can use to contact you.

Social Security Number (SSN) or International Taxpayer Identification Number (ITIN) – If no SSN/ITIN is available indicate “applying for” and attach a copy of the SSN receipt or W7 application for ITIN.

Country of Citizenship – Your country of citizenship

Country of Residence – The country you lived/worked in for the majority of the 365 days before coming to the United States. This will never be “United States”.

Department – Department of employment or department you are providing services for.

Passport issued By (Country) and Passport Number – Country that issued passport and the passport number.

Visa Number – Typically a red 8 digit number in the lower right hand corner of the US Visa.

UC Student ID (if applicable) – 6 digit number assigned by the University of Chicago Registrar’s Office (students only).

Section II – Current Alien Status

Indicate your current alien status. If you are currently working/receiving payment from the University of Chicago under another immigration status and you are **changing** to Permanent Resident Status, please mark the ‘Change of Status to Permanent Resident’ box. If you are **starting** work at the University of Chicago as a Permanent Resident, you do not need to complete the UPP-192 form.

Section III – Immigration Information

Days of physical presence in the U.S. from current year thru 6 years previous must be completed. If you had frequent entries and departures in a calendar year, accurately indicate the number of days of physical presence, and indicate the first day of entry into the US in that calendar year and the last day of presence in the US.

Example: If you had many entries/departures into the US in 2009, and the first was May 1, 2009 and you left the US for the last time on December 25, you would indicate the number of days of presence with a “periods date” of May 1 – December 25.

Date of first entry into the US – **Employees/Students:** This is the first date of entry into the US holding a student, visitor or worker visa (not as a tourist/visa waiver/business visa). **Independent Contractors:** This is your first date in the US.

USCIS classification held during first entry – This is the visa status that you entered the US under on the date of first entry (**Employees/Students** – this should never be B1, B2, VWB or VWT).

Expiration date of current USCIS classification – Indicate the date your visa **status** (F1, J1, H1B) expires, not actual visa expiration.

Anticipated departure date from the US – Indicate your anticipated departure date – if this is unknown, indicate “unknown”.

Section IV – Certification and Signature

Form UPP-192 must be signed and dated. You are certifying that the information provided is, to the best of your knowledge, true, correct and complete.

Section V – Determination of Resident Status for Tax Withholding

Test 1 – Only answer the one applicable question (A-D) that applies to your current status. If you answer “yes”, you are considered to be a non-resident for tax. If you answer “no” to any question in Test 1, or if you are not in the US holding an F or J visa, go to Test 2.

Test 2 – Enter the number of days you will be in the US for the current year (include estimated days of presence until December 31). Enter the number of days for the previous 2 years and calculate. If the total is 183 days or more, you are considered to be a Resident for Tax, if the total is 182 days or less, you are a Non-Resident for Tax.

Section VI – Residence Statement for Tax Purposes

Mark the appropriate box per Section V.

If you are a Resident for U.S. tax withholding purposes, you must attach IRS form W9, Request for Taxpayer Identification Number and Certification.

If you are a Non-Resident for Tax receiving:

Compensation – No IRS “W” form needed

Scholarship Stipend – attach form W-8BEN-S

Independent Contractor/Honorarium – attach form W-8BEN-I

You will need to attach copies of the documents required per your current immigration status.

Tax Treaty Eligible Individuals must complete the applicable tax treaty form per your tax residency and status for the University of Chicago to honor the treaty benefit.

Treaty eligible Employees – Must have an SSN or receipt for SSN (and your assignment must last longer than 3 months) – Complete the 8233 form and the appropriate Revenue Procedure Statement (RPS) per your status. (If you are a Resident for Tax and tax treaty eligible, you must complete form W9 and W9A, not 8233 and RPS.)

Scholarship Stipend/Fellowship Recipients – Must have an SSN or ITIN – Complete form W-8BEN-S

Independent Contractor/Honorarium Recipients – Must have an SSN or ITIN – Complete form 8233.

Section VII – To be completed by Department Representative

If there are problems or omissions with form UPP-192, the representative indicated here will be notified first. If there is no department representative completed (this should be completed by your department), your payment may be delayed.