

## Taxable Status Determination Form Department Instructions

### Purpose of form:

The Taxable Status Determination Form (TSZDF) allows a standardized method to collect travel, passport, and visa information and determine whether taxation is required. All persons traveling on UA funding must fill out the TSDF form PRIOR to travel and return it to the sponsoring department. This form is primarily used for but not limited to visitor payments, honorarium, student prizes, etc. Timely, accurate information will assist staff in complying with IRS regulations and avoid potential problems for the University and additional costs for the department. [We have different procedures to use if we are paying a non-U.S. business, company, corporation, or partnership. Please contact your Nonresident Alien Tax Specialist (NRAT) for instructions regarding payments to non-U.S. businesses, companies, corporations, or partnerships.]

### Form Instructions:

This form must be completed and sent to the NRAT for review and approval PRIOR to making a payment to the foreign national. The NRAT will review the form and notify the department of the tax status determination within 24 hours of receipt.

**Required Information:** All persons traveling on UA funding must provide an answer to the question, "Are you a U.S. Citizen or Permanent Resident?" A department can obtain this information by affixing a sticker to the Travel Authorization (TA) or Purchase Order (PO) asking, "Are you a U.S. Citizen or Permanent Resident? \_\_\_Yes \_\_\_No." If the individual answers this question "Yes," follow normal travel reimbursement process. Another option to obtain the required information is to request that the person complete Section A of the TSDF, per the [Instructions for Individuals to Complete the University of Alaska Taxable Status Determination Form](http://www.alaska.edu/hr/forms/PDF/tsdf_instructions.pdf)

[[http://www.alaska.edu/hr/forms/PDF/tsdf\\_instructions.pdf](http://www.alaska.edu/hr/forms/PDF/tsdf_instructions.pdf)]. The individual must mark whether he/she is a U.S. Citizen. If the individual marks "Yes," they must sign, date, and return the TSDF and no further action is required.

**Note: The TSDF form must be completely filled out if the visitor is not a U.S. Citizen or Permanent Resident.**

**The document number at the top right of the TSDF is an optional field that the department may use to record TA, PO, or other identifying number for internal reference.**

#### 1. Section A – General Information:

This section will be blank when the department sends the form to an individual. After the form is received from the individual:

- Verify that the information in Section A has been completed.
- Verify that the question "Are you a U.S. Citizen or Permanent Resident?" has been answered. If yes, review Section C for signature and no further action is required on this form. If no, go to Section B.

## 2. **Section B – Tax Residency Information:**

This section will be blank when the department sends the form to an individual. After the form is received from the individual:

- Verify that the individual has completed all information. The last 7 years of past travel, along with the current visit should be listed in the table.
- Dates should be in MM/DD/YYYY format.
- I-94 information should be completed only if the individual is currently in the United States.
- I-20 and DS-2019 are documents that permit the individual to enter the United States. The individual should have one of these documents if they are currently in the U.S. and have a U.S. Visa Type F, J, M, L, or Q. The start and end dates should be completed, if applicable.
- Check Visa type:
- If the individual is outside the U.S. and does not need a visa to enter the country, the visa type B-1 should be checked. The individual needs to state that he/she is entering the country for business purposes when going through Customs.
- If the individual is outside the U.S. and does not have a visa to enter the U.S., please contact the Nonresident Alien Tax Specialist (NRAT) for your MAU.
- The NRAT will fill out the “UA Staff Use Only” box.
- Withholding percentages in the “UA Staff Use Only” box should be used when processing payments.

## 3. **Section C:**

- Department fills out Department name, contact, phone number, and fax number prior to sending form to invitee.
- After receiving the form from an individual, the department will verify that the individual signed and dated the form.

## 4. **Department Use Only box:**

- Check **all** applicable boxes indicating the purpose of the individual’s visit to the U.S. Remember, the individual may not necessarily be visiting the University of Alaska campus.
- Definitions of visit purpose.
  1. Attending workshop/conference: The individual will be attending a workshop or conference, but is not enrolled in a course for credit, or providing a service to the University of Alaska.
  2. Studying in a degree program: Enrolled with the University of Alaska in a degree program (i.e. Associates, Bachelor’s, etc.).
  3. Studying in a non-degree program: Enrolled in class for credit, but not in a degree program.
  4. Receiving Training: Receiving training, attending classes, attending workshops, etc., but not receiving university credit.
  5. Research Subject: Individual will be a subject to research for the benefit of the University of Alaska.

6. Consulting: Services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the institution.
7. Teaching: Individual will be teaching a class or workshop.
8. Guest Lecturer: Presenting a speech or lecture to a class or workshop.
9. Conducting Research: Individual will be performing research for the benefit of the University of Alaska, not research for personal purposes.
10. Presenting Research Paper: The individual will be making a presentation of a research paper to a class or workshop.
11. Collaboration on Research: Meeting with PI to discuss project-planning efforts, direction of project, future proposals, peer review, etc.
12. Other: If the activity that will be performed does not fit into one of the previous categories, provide a brief description on the line.

**Types of Payments:**

1. Travel: Payments for or on behalf of an individual including: airline tickets, accommodations, per diem, and other travel related payments.
2. Honorarium: An amount that will be offered to an individual for providing a service for which an established fee was not predetermined or contracted.
3. Independent Contractor: A payment for a service to an individual where a fee or contract was established prior to the service being performed.
4. Other: If the payment that will be made does not fit into one of the previous categories, provide a brief description on the line.

**For further information:**

Contact your International Programs Office:

UAA	Doni Williams	786-1573	<a href="mailto:doni@uaa.alaska.edu">doni@uaa.alaska.edu</a>
UAF	Office of Int'l Programs	474-7677	<a href="http://www.uaf.edu/oip">http://www.uaf.edu/oip</a>
UAS	Barbara Hegel	796-6294	<a href="mailto:barbara.hegel@uas.alaska.edu">barbara.hegel@uas.alaska.edu</a>

Contact your Finance NRA Tax Specialist:

UAA	Martha Nelson	786-1446	<a href="mailto:anmrn@uaa.alaska.edu">anmrn@uaa.alaska.edu</a>
UAF	Lynn Wrightsman	474-6969	<a href="mailto:fnlan@uaf.edu">fnlan@uaf.edu</a>
UAS	Gaby Pfaff	796-6493	<a href="mailto:gaby.pfaff@uas.alaska.edu">gaby.pfaff@uas.alaska.edu</a>