



Office of Human Resources

Non US Citizen – Projected Resident Alien Status Report

The Non US Citizen – Projected Resident Alien Status Report, generated in Oracle, produces a list of qualifying persons with projected changes in their residency status for tax purposes. Accurate residency status, for tax purposes, is extremely important for application of correct tax withholding rules and year end reporting. Although this is necessary throughout the RF relationship, it is especially important for year-end reporting.

This report generates three sections:

- Non-Citizens Projected to Meet Substantial Presence Test
- Non-Citizens with Missing Visa Type or Date First Entered US
- Non-Citizens – People with Missing Nationality

Report Inputs

The report searches the People Form, Assignment Form, and Non Citizen Visa and Residency Special Info Type (SIT) for:

1. Assignment Type value:
Employee or Fellow
2. Status value:
Active
3. Nationality value:
Non-Citizen in US on Visa
4. Non-Citizen Visa and Residency SIT value:
Blank or No

Report Parameters

Parameters

Organization

Projected Residency as of Date

OK Cancel Clear Help

The recommended values for running the report are:

1. Location
2. Any Current or Future Dates
Frequency and dates covered later in on line training course

The Research Foundation of SUNY
 RF Non US Citizens – Projected Resident Alien Status
 Projected residency as of: 30-JUN-2008

User name: 650smithgli
 Run Date: 20-Sep-2007
 Page: 1 of 3

Non-Citizens Projected to Meet Substantial Presence Test

Operating Location	Last Name	First Name	Emp. No.	Visa Type	Date 1 st Entered US	Residency Start Date (Impact SS and Med)	Residency Change Date (Impact Income Taxes)
010 University at Albany	Albassica	Patricia	6	J-1	08-AUG-2007	01-JAN-2007	02-JUL-2007
010 University at Albany	O’Leary	William	36	F-1	11-AUG-2002	01-JAN-2007	02-JUL-2007
050 Stony Brook University	Draskar	Nugene	56	H-1B	05-JUL-2007	01-JAN-2008	02-MAY-2008
050 Stony Brook University	Shikara	Shapir	63	PAA	14JUN-2001	14-JUN-2001	13-DEC-2001
050 Stony Brook University	Chang	We	66	J-1	27-SEP-2005	01-JAN-2007	02-JUL-2007
100 SUNY Downstate Medical Center	LaBlanc	Jaques	65	J-2	04-JUN-2006	04-JUN-2006	03-DEC-2006
110 Upstate Medical Center	Hussein	Omar	666	H01B	02-JUL-2007	02-JUL-2007	31-DEC-2007
550 SUNY ESF	Westminster	Phillip	67	J-1	01-AUG-2003	01-JAN-2005	02-JUL-2005
Section Total:			8				

Report Output:

The data in this section are individuals who are projected to meet the Substantial Presence Test (SPT) based on the “Project Residency as of Date” provided in the parameter. The values in Oracle indicate an inconsistency, requiring you to verify residency information.

Action Required:

Perform the following steps monthly to verify residency for tax purposes for those individuals on this report:

Run the report using the current date to examine current circumstances

1. Review section 2 and 3 of the report for missing information and update the system for the missing Visa type, Date First Entered US and or a value in the Nationality field
2. Re-run the report until there is only data in section 1 “Non Citizens Projected to Meet Substantial Presence Test”
3. Evaluate residency status from the personnel file. (Example: is there evidence in the file that the individual has had a visa status change, or has the individual left and re-entered the U.S in the current or prior years. These changes will impact the projected residency status for tax purpose on the report)



4. If after examining personnel files, this person still appears to be a resident alien for tax purposes, prepare the monthly memo (Residency Status for Tax Purposes – Information Request) and send it to the employee/fellow with the RF Request for Alien Information for Employees and Fellows.
5. If your review of information at your location finds this person is not a resident alien for tax purpose as projected, no action is required for the current evaluation date
6. For records you sent information requests – Update the system when they return the information
7. If no information is returned, after 30 days, process the record as a resident alien meeting the SPT based on the report output

Run the report using the year end December 31 date for pro-active review of SS and Medicare withholding impact (employees only)

1. If the individual appears on the output – Evaluate residency from the personnel file (see examples above)
2. If it is expected that the individual will be a resident alien at any time during the current calendar year and an employee assignment (not applicable to fellows), examine the record to ensure they are not eligible for the SS and Medicare exemption due to the student status exemption. If student status exemption applies, no action is required
3. If not student status exempt, ensure SS and Medicare withholdings currently occur (Federal Tax Info form – Alternate region for exemption - “SS” and “Medicare” boxes should be unchecked.) SS and Medicare tax withholding requirements are retroactive to the beginning of the employees activity in a current year when they become a resident alien for tax purposes.
4. If you must change the SS and Medicare exemption , notify the employee of the change and address any over or under withholdings that may have occurred with the employee

The Research Foundation of SUNY
 RF Non US Citizens – Projected Resident Alien Status
 Projected residency as of: 30-JUN-2008

User name: 650smithgli
 Run Date: 20-Sep-2007
 Page: 3 of 3

Non-Citizens with Missing Visa Type or Date First Entered US

Operating Location	Last Name	First Name	Emp. No.	Visa Type	Date 1 st Entered US	Message
020 Binghamton University	Zhang	Yao	54403	J-1		Missing Date 1 st Entered US
030 University at Buffalo	Diaz	Ramon	72043			Missing Non-Citizen Residency Info
030 University at Buffalo	Jimenez	Ray	77054	F-1		Missing Date 1 st Entered US
050 Stony Brook University	Tricozi	Raul	40041			Missing Non-Citizen Residency Info
160 Buffalo State College	Corleone	Joseph	54403		01-JAN-2007	Missing Visa Type
270 SUNYIT	Chen	Jinju	66043	H-1B		Missing Date 1 st Entered US
580 College of Optometry	O'Brien	Timothy	58399			Missing Non-Citizen Residency Info
Section Total:				7		

Report Output:

The data in this section are individuals who have one or both values missing in Oracle for Visa Type and/or Date First Entered the US, requiring you to verify residency information. This information is a key component to projecting the residency status for tax purposes.

Action Required:

Perform the following steps to verify residency for tax purposes for those individuals on this report:

1. Evaluate the Visa information and the recorded date the person entered the US in the personnel file.
2. If the data can not be determined from the personnel file, prepare the attached memo (Residency Status for Tax Purposes – Information Request) and send it with the Request for Alien Information for Employees and Fellows form to the employee/fellow.
3. If the data can be determined from the files, enter the required information in Oracle and re-run the report when all missing data is entered to the system. (See missing Nationality information in next section)

The Research Foundation of SUNY
RF Non US Citizens – Projected Resident Alien Status
Projected Residency as of: 30-JUN-2008

User Name: 650smithgli
Run Date: 20-Sep-2007
Page: 2 of 3

Non-Citizens – People with Missing Nationality

<u>Operating Location</u>	<u>Last Name</u>	<u>First Name</u>	<u>Emp. No.</u>
010 Binghamton University	Zheon	Yo-Ming	22305
030 University at Buffalo	Marcooney	Mark	65001
050 Stony Brook University	Razhra	Sonmin	40063
050 Stony Brook University	Van Housen	Rebehka	50032
240 SUNY Plattsburgh	Xing	Zen Ho	70035
390 Farmingdale State College	Matinez	Ricardo	49075
390 Farmingdale State College	Bailey	Lena	57896
550 SUNY ESF	MacSimmons	Charles	62389
550 SUNY ESF	Salim	Fredrick	30495
655 Sys. Admin - Provost	Halua	John	36795

Section Total: 10

Report Output:

The data in this section are individuals missing Nationality values in Oracle, requiring you to verify citizenship status information. Although the field title is Nationality, the values created by the RF are citizenship status values such as US Citizen, Permanent Resident or Non Citizen in US on Visa.. The value in the Nationality field is a key component in providing the citizenship status of an individual and for the purposes of this report to identify non US citizens.

Action Required:

Perform the following steps to verify citizenship status for those individuals on this report:

1. Evaluate citizenship status information in the personnel file.
2. If the data can not be determined from the personnel file, contact the employee/fellow to verify.
3. If the data can be determined by the files, enter the required information in Oracle and re-run the report when all missing data is entered to the system. (See missing Visa Type and Date First Entered US information in previous section)