

Appendix G : Visa Codes Most Commonly Used

	Name of Visa	Citizenship Code	W-4 Filing Status (Federal Only)
PR	Permanent Resident (I-551)	R = Resident	Tax filing rights same as a U.S. Citizen
TP	Temporary Protected Status	R = Resident	Tax filing rights same as a U.S. Citizen
RF	Entered the U.S. Under Asylum/Refugee Status	R = Resident	Tax filing rights same as a U.S. Citizen
DA	Deferred Action for Childhood Arrivals	R = Resident	Tax filing rights same as a U.S. Citizen
U1	Victims of Criminal Activity	N = Nonresident Alien	Nonresident alien for tax purposes

The following visa and citizenship codes indicate nonresident/resident status. Note that additional documents must be completed at the Office of International Programs.

Visa Type	Name of Visa	Citizenship Code	W-4 Filing Status (Federal Only)
F-1	Student	A = Canada, Mexico or S. Korea S = India N = Non-Resident E = Exempt (if on tax treaty)	A = Single and any allowances plus applicable non-resident alien tax. S = Single and any with India Article 21 (2) N = Can only file single with one or zero allowances plus applicable non- resident alien tax regardless of marital status. E = 999 allowances for Federal tax (Should by only used by the Payroll Office)
J-1	Visiting Scholar, Researcher, Student	A = Canada, Mexico or S. Korea N = Non-Resident E = Exempt (if on tax treaty)	A = Single and any allowances plus applicable non-resident alien tax. N = Can only file single with one or zero allowances plus applicable non- resident alien tax regardless of marital status. E = 999 allowances for Federal tax (Should by only used by the Payroll Office)

NOTE: There are no restrictions on State Tax Withholding Marital status or Allowances.

APPENDICES

Visa Type	Name of Visa	Citizenship Code	W-4 Filing Status (Federal Only)
J-2	Spouse or Dependent of J-1 <i>(Must have work authorization from DHS/USCIS previously known as INS).</i>	A = Canada, Mexico or S. Korea N = Non-Resident	A = Single and any allowances plus applicable non-resident alien tax. N = Can only file single with one or zero allowances plus applicable non resident alien tax regardless of marital status.
H-1B	Visiting Scholar of Distinguished Merit	A = Canada, Mexico or S. Korea N = Non-Resident E = Exempt (if on tax treaty)	A = Single and any allowances plus applicable non-resident alien tax. N = Can only file single with one or zero allowances plus applicable non resident alien tax regardless of marital status. E = 999 allowances for Federal (Should by only used by the Payroll Office).

NOTE: There are no restrictions on State Tax Withholding Marital status or Allowances.

F-1 and J-1 visa holders (Non-Resident Aliens) are **not subject** to OASDI (Social Security) or Medicare taxes. Unless, they meet the Substantial Presence Test for resident alien for tax purposes (Need to consult with the Payroll Office).

F-1 and J-1 visa holders (Non-Resident Aliens) are **not subject** to Safe Harbor. Unless, they meet the Substantial Presence Test for resident alien for tax purposes (Need to consult with the Payroll Office).

F-1 and J-1 visa holders (Non-Resident Aliens) can **only** have retirement and FICA codes (N/N or U/N). Unless, they meet the Substantial Presence Test for resident alien for tax purposes then the codes can be H/M, and if students are not enrolled into enough units (Need to consult with the Payroll Office).

For additional clarification of codes or questions contact the Payroll Office.