

Citizens Status Definitions

Resident Alien The term applied by the IRS to a noncitizen in the U.S. who either holds an Alien Registration Receipt Card (INS-551), commonly known as a “Green Card,” representing approval from the U.S. Immigration and Naturalization Service to remain in the U.S. for an indefinite period of time, or meets the requirements of the substantial presence test for taxation and withholding purposes.

Nonresident Alien The term applied by the Internal Revenue Service (IRS) to a person in the U.S. who is neither an U.S. citizen nor a resident alien.

Visa Status

Nonresident aliens who have a visa must indicate the type of visa that they hold. The visa type can be obtained from the visa or from the alien's Arrival/Departure Record (Form I-94). The visa type determines the type of payment the nonresident alien can receive.

NAFTA Status

Canadian and Mexican business persons can enter the U.S. under one of four categories covered under the North American Free Trade Agreement (NAFTA). Only two of the four categories apply to Research Foundation business. The alien must indicate that they are either a B-1 Temporary Business Visitor or a TN Professional.