

<b>Volume F1:</b> Finance	<b>F1.03.1</b>  <b>Direct Payment for Goods and Services</b>	<b>Responsible Office:</b> Controller: Accounts Payable
<b>Chapter 03:</b> Disbursements	<b>Effective Date:</b> 09/24/2014 <b>Last Revised:</b> 05/16/2025 <b>Date of Next Review:</b> 05/01/2030	<b>Responsible Officer:</b> Vice President for Finance and Administration

## POLICY STATEMENT

Northeastern Illinois University (the “University”) will adopt a series of financial policies to implement appropriate fiscal and internal accounting controls for the University community.

## PURPOSE OF THE POLICY

This policy details appropriate fiscal controls regarding the use of Chrome River for direct payment for goods and services to vendors and non-employees. This policy establishes the limits for payments for goods and services, and assists University faculty and staff in maintaining appropriate fiscal control and stewardship of University funds.

## WHO IS AFFECTED BY THIS POLICY

All University departments and employees.

## DEFINITIONS

**Chrome River:** the online invoice management system utilized by Northeastern Illinois University. To visit Chrome River, click [here](#). There are multiple resources available to help users navigate the system. Visit the resources [here](#).

**Approval Level:** used in the financial transaction approval process to identify a Financial Manager’s reporting relationship within the University’s organizational chart.

**Financial Manager:** A University employee who has been designated as the responsible officer for maintaining appropriate fiscal controls and assuring the propriety of all revenues and expenditures of University Funds.

**FOAP:** classification of revenues and expenditures within the University’s financial Chart of Accounts. An FOAP is made up of four major elements, the Fund, the Organization, the Account, and the Program. Each FOAP has an identified Financial Manager.

**Nonresident Alien:** As per the Internal Revenue Service definition: a non-U.S. citizen who does not pass either 1) the green card test or 2) the substantial presence test. If a non-U.S. citizen has or has had a green card in the past calendar year, he or she would pass the green card test and would be classified as a resident alien. If the individual has resided in the U.S. for more than 31 days in the current year and resides in the U.S. for more than 183 days over a three-year period, including the current year, he or she would pass the substantial presence test and be classified as a resident alien.

**Stipend:** a non-recurring payment to students in recognition for performing a specific task or service.



**University Funds:** state appropriations, student tuition and fees, grants and contracts, auxiliary fees and revenues, and all other related revenues. University Funds do not include funds held or expended by the University Foundation.

**W-9:** A W-9 is the federal 'Request for Taxpayer Identification Number and Certification'. This form gathers information about the service provider such as name, address, business structure, and identification number. The University uses the information on the W-9 to help complete an IRS Form 1099.

**Employee/Independent Contractor Determination Checklist:** this form is used to determine whether a service provider is an independent contractor under IRS guidelines or if an employee/employer relationship exists between an individual and the University.

**REGULATIONS**

[30 ILCS 500/ Illinois Procurement Code](#)  
[Joint Committee on Administrative Rules, Administrative Code Title 44, Subtitle A, Chapter II, Part 4](#)

**State of Illinois contractual, certification, or compliance requirements may not be circumvented through the use of a non-purchase order transaction in Chrome River.**

Northeastern's Purchasing Office is the administrative unit at the University responsible for the review, approval, and procurement of University goods and services from external vendors and service providers. In certain instances, as set forth in this policy, departments have limited authority to obtain goods or services using an invoice transaction submitted through Chrome River. In the case of an unplanned event or situation, the Requestor or Financial Manager must write a clear explanation of the unplanned event that prevented the use of a Purchase Order. The explanation must be approved by the Financial Manager/Alternate or Supervisor of the Employee if the explanation came from Financial Manager/Alternate.

Financial Managers must ensure there is either an available balance at the account pool line, or an available cash balance in the FOAP being charged, before submitting an invoice transaction for payment in Chrome River. Chrome River routes invoice transactions for approval based on the dollar amount of expenditures. Any invoice transaction submitted in Chrome River for payment without funds available to cover the expense, will be returned to the Financial Manager.

APPROVAL LEVELS	
≤\$19,999	Financial Manager
\$20,000-\$99,999	Financial Manager and Vice President
\$100,000 to \$249,999	Financial Manager, Vice President, and President
≥\$250,000	Financial Manager, Vice President, President and Board approval needed (as necessary)

**PROCEDURES**

**1. DETERMINE ALLOWABILITY OF EXPENSE**

**The following expenses are eligible for direct payment via Chrome River:**

- Subscriptions for use by an academic department made to newspapers, periodicals, newsletters, journals, directories, or other publications (including online subscriptions) under \$10,000. Excludes any subscriptions used for software.



- Charges for the acquisition of periodicals and subscriptions purchased for permanent library purposes. This does not include daily newspapers and weekly magazines not retained for permanent library reference.
- Association membership dues under \$10,000.
- Conference registration fees paid to vendors and non-employees under \$10,000 (seminars, workshops, training for an individual).
- Reimbursement of authorized business expenses of non-employees, including any charged sales taxes (See F1.03.2 Non-Travel Related Business Expense and Reimbursement).
- Stipends to students (e.g., prizes and awards under \$10,000).
- Expenses related to the search and screen process for Faculty and Administrative and Professional positions (See F1.03.2 Non-Travel Related Business Expenses and Reimbursement and Financial Manager's Handbook: Search and Screen Job Candidate Travel Expenses).
- Travel expenses for persons other than University employees, students, and members of the Board of Trustees (See F1.08.1 Travel Regulations for student travel).
- Reimbursement via departmental petty cash funds (See Financial Manager's Handbook: Petty Cash Accounts).
- Insurance payments.
- Real estate tax payments.
- Return of funds from funders or government agencies for unused scholarships, fellowship and educational assistance grants awarded to students.
- In the case of an unplanned event or situation, the Requestor or Financial Manager must write a clear explanation of the unplanned event that prevented the use of a Purchase Order. The explanation must be approved by the Financial Manager/Alternate or Supervisor of the Employee. If the total payments to vendors reaches \$3,000 or more, a completed and approved Employee/Independent Contractor Determination Checklist (refer to Appendix B) must be submitted.

## **2. ENSURE PROPER DOCUMENTATION PRIOR TO SUBMISSION AVAILABILITY OF FUNDS TO COVER EXPENSES**

Financial Managers must ensure there is either an available balance at the account pool line, or an available cash balance in the FOAP being charged, before submitting an invoice transaction for payment in Chrome River. Financial Managers will ensure that all funding and expense documentation is complete prior to submission for payment. Missing documentation or insufficient funds will cause the invoice transaction to be returned to the department that initiated the invoice transaction in Chrome River.

## **3. CREATE INVOICE TRANSACTION IN CHROME RIVER**

The invoice transactions are completed by the initiating department, including the complete name and address of the payee, FEIN, and the FOAP to be charged, purpose for payment and amount in detail in the invoice transaction within Chrome River.

If the vendor or individual does not appear in Chrome River, they are considered new vendors or individuals. Payments made directly to new vendors or individuals require a completed and signed W-9 form. Individuals who complete invoice transactions in Chrome River will ensure that new vendors or individuals have completed W-9 and are submitted as part of the support documentation in the invoice transaction. If the payee is a student of the University, a W-9 is not required and the initiating department will include the student's ID in the invoice transaction in Chrome River.



Note: Advise all new vendors or individuals that the W-9 form is required to be password protected when submitting the form via email. Passwords may not be sent in the same email with the form. The best scenario is to call the vendor or individual for the password to open the form.

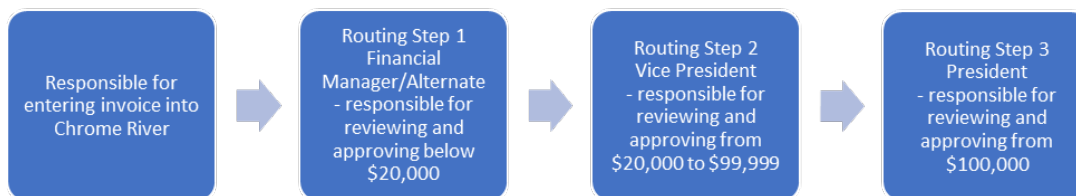
The initiating department is responsible for asking vendors or individuals if they are a Lawful Permanent Resident Alien. If they are, they will complete and submit the Alien Information Collection Form (see Appendix C) to be submitted in Chrome River as part of the invoice transaction. The International Tax Specialist in the Controller's Office reviews invoice transactions payable to or on behalf of the payee to determine the tax withholding requirements and will contact the payee as needed.

### Reimbursements

Original itemized receipts or invoices for goods or services provided, including proof of payment, are to be included in the Chrome River transaction for each reimbursement request.

## 4. ROUTING/APPROVAL PROCESS IN CHROME RIVER

Chrome River routes the invoice transaction as outlined in the "Regulations" section. See flowchart below.



Approvers review all invoice transactions for the propriety of the transactions, receipt of the goods or services by the University, presence of complete support documentation, and the availability of funds in the FOAP being expensed. Missing documentation or insufficient funds will cause the invoice transaction to be returned to the initiating department.

## 5. ACCOUNTS PAYABLE FOR PROCESSING

Accounts Payable reviews each invoice transaction for compliance with this Policy.

Funds are disbursed to payees by the Controller's Office using the delivery instructions specified in Chrome River. Checks are mailed directly to payees unless prior arrangements are made with and agreed to by the Controller's Office.

## GUIDELINES

This policy is subject to additional changes as needed due to changes in University's systems, regulatory environment, and as set forth in other University regulations.

## AUTHOR REFERENCE

[Illinois Procurement Code 30 ILCS 500](#)  
[Joint Committee on Administrative Rules, Administrative Code Title 44, Subtitle A, Chapter II, Part 4](#)  
[IRS NRA Withholding](#)  
[University of Illinois System Honorarium Payments](#)  
[Western Illinois University Contract Procedures](#)



## HISTORY

4/28/2026 – changed out Appendix C for updated version  
5/16/2025: completed 30-day public comment period  
9/24/2024: Revised  
7/01/2019: Revised Policy Statement, Purpose of the Policy, Definitions, Regulations, and Procedures  
4/15/2018: Revised; corrected History and Related Policies sections  
7/25/2017: Revised: updated related policies.  
3/01/2015: Revised: changed hierarchical approval levels.  
Formerly Fiscal Agent Handbook: Disbursements G1: Use of Direct Payment Voucher, effective dated 8/26/2005.

## APPENDIX

Appendix A – W-9 Request for Taxpayer Identification Number and Certification  
Appendix B – Employee/Independent Contractor Determination Checklist  
Appendix C – Alien Information Collection Form

## RELATED POLICIES AND OTHER INFORMATIONAL MATERIAL

[Board of Trustees Regulations, Section V: Administrative Affairs, Subsection B: Purchases](#)  
[Financial Manager's Handbook](#)  
[F1.03.2 Non-Travel Related Business Expenses and Reimbursement](#)  
[F1.08.1 Travel Regulations](#)  
[F1.99.2 Reimbursement of Moving Expenses](#)  
[I1.02.4 Identity Protection Policy](#)  
[Purchasing Quick Reference Guide](#)

## CONTACT INFORMATION

Please direct questions or concerns about this policy to:

Contact	Phone	E-Mail
Accounts Payable	(773) 442-5146	accountspayable@niu.edu

## DISCLAIMER

The University reserves the right to modify or amend sections of this policy at any time at its sole discretion. This policy remains in effect until such time as the Responsible Officer calls for review. Requests for exception to any portion of this policy, but not to the policy statement, must be presented in writing to the Responsible Officer.





**APPENDIX B**



**Employee / Independent Contractor  
 Determination Checklist**

Name of Service Provider: \_\_\_\_\_

**Are you currently receiving a pension from State University Retirement System of Illinois (SURS)?**  
 Yes  No

The information on this form is used to determine whether the service provider is an independent contractor under IRS guidelines or if an employee/employer relationship exists. This form must be completed and signed by the individual performing the service; reviewed and signed by the responsible department and approved by the Office of Human Resources, all completed prior to any services initiated.

If the determination is that the service provider is an independent contractor and the payment for the services provided is \$3,000-\$19,999, please complete an Service Agreement. If the determination is that the service provider is an independent contractor and the payment for the services provided is \$20,000 or more, a two-party contract is required. The Purchasing Department will send the contract to the individual.

If the independent contractor is currently receiving a pension from SURS, an IRS Determination letter is also required. It can take up to 6 months for the IRS to make a final determination. Other forms may also be required. The IRS Determination letter needs to be included with the signed checklist and forwarded to the Purchasing Department.

NEIU requires independent contractors to comply with the University's [Background Check Policy](#) as a condition of the contract and before any work can commence, a [background check](#) form needs to be completed and submitted to the Office of Human Resources.

This checklist helps the Office of Human Resources determine whether an employer/employee relationship exists for federal, state and FICA tax purposes. The questions below provide information as to the degree of control and the degree of independence in the relationship between the individual performing services and NEIU. Additional information may be requested to make the appropriate determination. The final determination is made by the Office of Human Resources in conjunction with Accounts Payable and is based on consideration of all the known facts and not any one answer alone.

All signatures are required prior to submission to the Office of Human Resources. Incomplete forms will be returned to the originating department.

**SECTION 1 – Current Employer – Employee Relationship**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| A. Is the service provider currently employed by NEIU?  | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Does the University expect to hire this service provider as an employee to provide the or similar services immediately following the termination of his/her independent contractor same service?                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| C. During the previous 12 months prior to the date on which the independent contractor service commenced, did this service provider have an NEIU appointment (including hourly or temporary) to provide the same or similar services? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer is "Yes" to ANY of the above three questions, the service provider should be classified as an EMPLOYEE and paid through payroll. **Please contact HR for guidance on the next steps.**

If the answer is "NO" to all of the above three questions, proceed to Section 2.



## SECTION 2 – Three Factor Test

This three-part test presumes that the individual is an employee unless **ALL three are true**.

- |   |                          |                          |
|---|--------------------------|--------------------------|
| <b>1. Is the individual free from control and direction in connection with the performance of the service, both under the contract for the services and in fact?</b>  | <b>Yes</b>               | <b>No</b>                |
| A. The department does not provide instructions to the worker about when, where, and how he or she is to perform the work, does not set the work hours and daily schedule as it would for its employees and the worker is not required to perform the services in a standard or predefined order or sequence set by the department. The department does not provide the same or similar training to the worker to perform the work as it would for its other employees. | <input type="checkbox"/> | <input type="checkbox"/> |
| B. The department does not hire, supervise, and pay assistants for the worker or pay for business or traveling expenses of the worker (unless travel is negotiated as a requirement of the contract). Any assistance needed by the worker is self-provided since the worker may not supervise department staff.   | <input type="checkbox"/> | <input type="checkbox"/> |
| C. The work relationship between the department and the worker will not continue beyond the current project/contract. If the individual is continually hired from project to project and maintains an ongoing contractual relationship with the department, the answer to this section is "NO" and the presumption will be that the individual should be a temporary employee unless all other factors support independent contractor status.                           | <input type="checkbox"/> | <input type="checkbox"/> |
| D. If work is performed on the department's premises, access is limited to department resources only to the extent necessary to perform services and not because the worker does not have available facilities or equipment. The worker furnishes his/her own tools, materials, and equipment, relies little on department support resources, and has a significant investment in his/ her own facilities.  | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Worker is required to submit oral or written reports to the department documenting work status because department is not overseeing day-to-day performance.  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>2. Is the service performed outside the usual course of the business of the department?</b>  | <b>Yes</b>               | <b>No</b>                |
| A. The service performed by the worker is not integrated into the department's business operations. If the services or work performed are the same or similar as work performed by other department staff/employees or the department as a whole, the answer to this section is "NO" and the individual will be a contract employee.  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>3. Is the individual customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service performed for the department?</b>   | <b>Yes</b>               | <b>No</b>                |
| A. The worker does not devote substantially full time to the business of the department. The worker provides services for more than one client at a time or to the general public. If the individual's business is substantially subsidized by a single department with limited funding from other clients, the answer to this question is "NO" and the individual will be a temporary employee.  | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer is "NO" to **ANY** of the above questions, the individual should be classified as an EMPLOYEE and paid through the normal payroll process. **Please contact HR for guidance on the next steps.**

If the answer to **ALL** of the above questions is "Yes" send this completed checklist back to the originating department. The department will then forward this to the Purchasing Department along with the requisition form. Evidence should be included to support #3: individual is customarily engaged in independently established trade, occupation, profession or business. (For example: marketing material, web site, etc.)





## APPENDIX C

THIS FORM IS FOR THE EXCLUSIVE USE OF NORTHEASTERN ILLINOIS UNIVERSITY AND MAY NOT BE DISCLOSED OR DISTRIBUTED TO OUTSIDE PARTIES

### NORTHEASTERN ILLINOIS UNIVERSITY Noncitizen Information Collection Form

All non-U.S. citizens and non-permanent resident who receive income from Northeastern Illinois University ("NEIU") are required to complete this form. The information request below is strictly confidential and will be used to determine your U.S. Tax residency status for tax withholding and reporting purposes only. All questions regarding completion of this form should be directed to the International Tax Specialist at (773) 442 5141.

PLEASE COMPLETE ALL APPLICABLE QUESTIONS

SECTION A PERSONAL INFORMATION					
NAME (Last or Family),		First or Personal ,	Middle	COUNTRY OF CITIZENSHIP	U.S. SOCIAL SECURITY / ITIN
U.S. ADDRESS (Street), Apt#			ADDRESS IN HOME COUNTRY (Street, City)		
CITY	STATE	ZIP CODE	State/Province/Region	COUNTRY	POSTAL CODE
CELL/TELEPHONE	WORK DEPARTMENT	POSITION TITLE	PASSPORT NUMBER	VISA NUMBER (see definitions)	
What is your relationship with the NEIU? (check all that apply)			E-MAIL ADDRESS		NEIU ID #
<input type="checkbox"/> Employee <input type="checkbox"/> Full-Time Student <input type="checkbox"/> Student Worker <input type="checkbox"/> Grad Assist <input type="checkbox"/> Guest Speaker <input type="checkbox"/> Consultant/Independent Contractor <input type="checkbox"/> Other					
SECTION B DEFINITIONS					
<p>Because some of the terms on this form may be confusing, before you begin to complete the questions below, please read the following definitions:</p> <p><b>CALENDAR YEAR:</b> For U.S. tax purposes, a person is considered to be in the U.S. for a "calendar year" if he or she is present during one or more days between the period of January 1 – December 31. For example, if you are present in the U.S. from December 15-31, you are in the U.S. for one full calendar year, even though you are only present for 17 days.</p> <p><b>ORIGINAL DATE OF ENTRY TO THE U.S.:</b> You may enter and leave the U.S. many times during the period of your study or research in the U.S. (for vacation, holidays or summer break.) The original date of entry to the U.S. in your current visa status is the first date that you arrived in the U.S. to begin your study, teaching, research, etc., <b>not</b> the last date that you entered the U.S.</p> <p><b>VISA STATUS:</b> when completing this form, all questions concerning "visa status" refer to the category of visa that you currently hold. Your "visa status" is marked on the visa stamp/sticker in your passport and/or on your Form I-94 (see below). For example, if you are a student, your visa status may be F-1 or J-1.</p> <p><b>FORM I-20:</b> Form I-20 is sent to all F-1 students by the NEIU or other sponsoring organization; it lists the details of your program of study.</p> <p><b>FORM DS-2019:</b> Form DS-2019 is given to all J-1 visa holders by the NEIU; it lists the details of your program. There are several categories of J-1 visas; the category of your J-1 visa is stated in section 4 of the Form DS-2019. For example, section 4 of the Form DS-2019 will state whether you are a J-1 student, J-1 professor, J-1 research scholar, etc.</p> <p><b>FORM I-797:</b> Form I-797 is given to all H-1B visa holders. H-1B is employer specific and can only work for the Petitioner for the period authorized.</p> <p><b>FORM I-94:</b> Form I-94 is your Arrival/Departure record available online. The date on your DHS stamp in your passport is the date on which your permission to stay in the U.S. expires. If "D/S" is written, use the expiration or completion date found on your Form I-20 or DS-2019 or I-797.</p> <p><b>VISA NUMBER:</b> The number found in the lower right corner of the visa stamp/sticker in your passport, usually written in red.</p>					
SECTION C CURRENT IMMIGRATION STATUS					
<p>My current visa status is: (mark only one box) *</p> <input type="checkbox"/> Lawful Permanent Resident/Immigrant (Complete Sections E and F; do not complete Sections C or D) <input type="checkbox"/> F-1 Student (Provide copy of I-20) <input type="checkbox"/> J-1 Student (Provide copy of DS2019) <input type="checkbox"/> J-1 Professor, Research Scholar, Trainee, Noncitizen Physician, Specialist or Short Term Scholar <input type="checkbox"/> H-1B Employee <input type="checkbox"/> B-1 Visitor for Business <input type="checkbox"/> B-2 Visitor for Tourism <input type="checkbox"/> Visa Waiver for Business <input type="checkbox"/> Visa Waiver for Tourism <input type="checkbox"/> DACA - Provide copy of Employment Authorization Document (EAD) <input type="checkbox"/> Other (Please specify): _____			<p>Original Date of entry to U.S. on current visa status / ESTA:</p>		
			<p>When does your permission to stay in the U.S. expire?</p>		
			<p>Have you been in the U.S. prior to your current visit to the NEIU?</p> <input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, provide details below: From _____ To _____ / Visa _____ From _____ To _____ / Visa _____ From _____ To _____ / Visa _____ From _____ To _____ / Visa _____		
<p>*Provide copies of passport, visa, I-94 and any other documents with this form</p>					
<p>Institution sponsoring your visa:</p>			<p>Estimated date of departure from the U.S.:</p>		
<p>Have you attended and/or are you attending another U.S. educational institution? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide the following information:</p>					
<p>Name of Institution(s):</p>			<p>Period(s) of Attendance:</p>		



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**SECTION D NONCITIZEN RESIDENT / NONRESIDENT DETERMINATION**

**STEP 1**

I am a STUDENT, or a dependent of a student, on an F or J visa AND I have been in the U.S. as a student or dependent of a student for a total of five or fewer calendar years.

I am a PROFESSOR, RESEARCH SCHOLAR, TRAINEE, NONCITIZEN PHYSICIAN, SPECIALIST OR SHORT TERM SCHOLAR, or the dependent of such individual on a J visa AND I have been in the U.S. as such for a total of two or fewer of the past six calendar years.

If you marked either box you are a NONRESIDENT for tax purposes. Go to Section E, do not complete Step 2. If you did not mark either box above, complete STEP 2.

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**STEP 2**

Step 2 involves a calculation of the number of days that you have been physically present in the U.S. For purposes of this calculation, **DO NOT include in your calculation any days that you are or were present in the U.S. as:**

A student, or dependent of a student, on an F or J visa (during the first five calendar years you are/were present in the U.S.)

A Professor, Research Scholar, Trainee, Noncitizen Physician, Specialist or Short Term Scholar on a J visa, or the dependent of such individual on a J visa (during the first two calendar years of the past six calendar years you are/were present in the U.S.)

**Example:** if you arrived in the U.S. for the first time on August 15, 1999, as a J-1 Research Scholar and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first two calendar years (1999 and 2000). For this example, you would begin to count the number of days present in the U.S. from January 1, 2001.

**Example:** if you arrived in the U.S. for the first time on September 1, 1997 as an F-1 student and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first five calendar years (1997, 1998, 1999, 2000 and 2001). For this example, you would begin to count the number of days present in the U.S. beginning on January 1, 2002.

**Note:** If you have no days to include in your calculations, enter a "0" (zero) on the line for "Number of Days in the U.S."

	Year	Number of Days in U.S.	Calculation for Substantial Presence
Current Year	_____	_____	X 1 = _____
1 <sup>st</sup> Preceding Year	_____	_____	X 1/3 = _____
2 <sup>nd</sup> Preceding Year	_____	_____	X 1/6 = _____
			<b>TOTAL</b> _____

If the Total is less than 183; you are a **NONRESIDENT** for tax purposes.  
 If the Total is equal to or greater than 183; you are a **RESIDENT** for tax purposes.

**SECTION E SUMMARY OF RESIDENCY STATUS FOR U.S. TAX PURPOSES**


I certify that I am a lawful **PERMANENT RESIDENT** / an **IMMIGRANT NONCITIZEN**. Please return this form to the NEIU official who requested this information.

I certify that I am a **Noncitizen RESIDENT** for tax purposes based on the results of the substantial presence test completed in Section D, Step 2. Please return this form to the NEIU official who requested this information.

I certify that I am a **Noncitizen NONRESIDENT** for tax purposes based on the results of the substantial presence test completed in Section D, Step 1 and/or Step 2. Failure to complete any required additional forms will result in the automatic withholding of tax at the maximum rates.

**SECTION F CERTIFICATION**

I hereby certify that the information provided above is true and correct. If I receive an extension of my visa status or if my visa/immigration status changes, I will notify the Noncitizen Tax Specialist at (773) 442-5141 to complete a new form.

 \_\_\_\_\_

SIGNATURE DATE

**FOR INTERNAL USE ONLY**

Residency Status	RS Change Date	Tax Rate	Treaty Exp Date	Dollar Limit	FICA Exp Date	Review Date/App