



THOMSON REUTERS™

## SOME HELPFUL DEFINITIONS

### **THE PEOPLE**

**US National** – an individual that owes allegiance to or who is under the protection of the United States without regard to the more formal status of citizen

**Foreign National** - an individual that owes allegiance to or who is under the protection of a country other than the United States

**US Citizen** – an individual who has been granted, either by birth or naturalization, all the rights and privileges embodied in the Constitution. A foreign national who is also a US citizen is a US citizen for US tax purposes.

**US Expatriate** – a US citizen who renounced or relinquished US citizenship or a long-term green card holder (8 of 15 years) who abandons green card status. Also the term applied to US citizens residing abroad.

**Immigrant** – Also called a US lawful permanent resident (LPR) or green card holder. An individual who is allowed to reside permanently in the United States

**Migrant** – An alien who has come to the United States to live but who has no authorization from the Department of Homeland Security (DHS) to enter the United States for any purpose. Migrants who engage in employment in the United States are typically referred to as undocumented workers.

**Nonimmigrant** – An individual who is permitted to enter the United States on a temporary basis for the purpose and period indicated by their immigration documents.

**Illegal Alien** – an alien who entered the United States without the proper authorization and documents or who entered legally but has since violated the terms of the status in which the individual entered the United States.

**Immigration Status** - One of any of 30 plus categories that allow an alien to come to the United States for the purpose and period indicated. The holder must leave the country at the end of the period, extend the period by application to the Department of Homeland Security (DHS), or change to a different immigration status.

**Derivative Status** – The immigration status for the dependents (spouse and children, under 21 years of age) who accompany the principal visa holder to the United States.

“Withholding and Documentation Charts” by Paula Singer and Terri Cowl, published by TRTASI’s “Nonresident Alien and Foreign Vendor Tax Compliance Training” materials available at <http://onesource.thomsonreuters.com/solutions/tax-info-rpt/tax-info-rpt-us/tax-tech-info/131076/>. © 2012 by Thomson Reuters/Tax & Accounting. Reprinted with permission. All rights reserved. This information or any portion thereof may not be copied or disseminated in any form or by any means or stored in an electronic database or retrieval system without the express written consent of Thomson Reuters/Tax & Accounting.



THOMSON REUTERS™

## **TRAVEL DOCUMENTS**

**Visa** – A stamp in a foreign passport issued abroad by a US Embassy or Consulate that allows a common carrier to bring the individual to the shores of the United States. The stamp indicates the category and period for authorized entry.

**Visa Waiver** – A program that allows individuals from certain countries with little document fraud to enter the United States for business (VWB) or pleasure (VWT) without a visa for up to 90 days. The period cannot be extended in the United States.

**Entry Without Inspection** – Exemption from document inspection allowed citizens of Canada who are entering the United States for up to 30 days.

**Border Crossing Card** – Used for individuals who are citizens of Mexico entering the United States in B-1 or B-2 status

**I-94 Arrival/Departure Record** – The form issued by the DHS inspector at the airport or US port of entry that gives the immigration status and period of time that the individual can stay in the United States

## **IMMIGRATION DOCUMENTS**

**I-20 Certificate of Eligibility for Nonimmigrant (F-1) Student Status**

**DS-2019 (IAP-66) Certificate of Eligibility for Exchange Visitor (J-1) Status**

**Petition** – The generic term for the series of forms used by INS to determine an individual's eligibility for various immigration categories

"Withholding and Documentation Charts" by Paula Singer and Terri Crowl, published by TRTASI's "Nonresident Alien and Foreign Vendor Tax Compliance Training" materials available at <http://onesource.thomsonreuters.com/solutions/tax-info-rpt/tax-info-rpt-us/tax-tech-info/131076/>. © 2012 by Thomson Reuters/Tax & Accounting. Reprinted with permission. All rights reserved. This information or any portion thereof may not be copied or disseminated in any form or by any means or stored in an electronic database or retrieval system without the express written consent of Thomson Reuters/Tax & Accounting.