



**Protecting the Borders Against Illicit Trade, Travel, and Finance**

**Homeland Security Investigations (HSI)**

**IMAGE-Form I-9**

# Homeland Security Investigations

**All U.S. employers must have a **Form I-9 on file** for all **current** employees.**

- Exception: Employers are not required to have Forms I-9 for employees hired on or before November 6, 1986.
- The revised form has a revision date of July 17, 2017. Employers may start using the new Form I-9 immediately, however they must begin using the form by Sept. 18, 2017.
- You may delegate the authority to complete Form I-9 to a responsible agent, however, you will retain liability for any errors.



# Homeland Security Investigations

## Form I-9 – Section 1

To be completed by employee at **time of hire**

- **Employee** must complete Section 1
- Employee does not have to provide social security number unless the company/employer uses E-Verify
- Employee does not have to provide an email address or telephone number
- **Employer** must ensure that Section 1 is properly completed in a timely manner



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# Homeland Security Investigations

## Form I-9 - Section 1

<b>Section 1. Employee Information and Attestation</b> <i>(Employees must complete and sign Section 1 of Form I-9 no later than the <b>first day of employment</b>, but not before accepting a job offer.)</i>				
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Other Names Used (if any)	
Doe	John	A	N/A	
Address (Street Number and Name)	Apt. Number	City or Town	State	Zip Code
No P.O. Box allowed	1	Phoenix	AZ <input type="button" value="v"/>	20000
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	E-mail Address	Telephone Number	
01/01/1965	<input type="text" value="Optional- unless E-Verify"/>	optional	Optional	



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I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- ☐ A citizen of the United States
- ☐ A noncitizen national of the United States (See instructions)
- ☒ A lawful permanent resident (Alien Registration Number/USCIS Number): 0 2 2 3 4 4 1 2 3
- ☐ An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) . Some aliens may write "N/A" in this field. (See instructions)

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number:

**OR**

2. Form I-94 Admission Number:

3-D Barcode  
Do Not Write in This Space

If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number:

Country of Issuance:

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. (See instructions)

Signature of Employee: *John A. Doe*

Date (mm/dd/yyyy): 08/13/2013



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# Homeland Security Investigations

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I attest, under penalty of perjury, that I am (check one of the following):

- ☐ A citizen of the United States
- ☐ A noncitizen national of the United States (See instructions)
- ☐ A lawful permanent resident (Alien Registration Number/USCIS Number): \_\_\_\_\_
- ☒ An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) 2/28/2015. Some aliens may write "N/A" in this field. (See instructions)

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: 1 2 3 4 5 6 7 8 9

**OR**

2. Form I-94 Admission Number: \_\_\_\_\_

If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: \_\_\_\_\_

Country of Issuance: \_\_\_\_\_

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. (See instructions)

3-D Barcode  
Do Not Write in This Space

Signature of Employee:

*John A. Doe*

Date (mm/dd/yyyy): 08/30/2013



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# Homeland Security Investigations

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- ☐ A citizen of the United States
- ☐ A noncitizen national of the United States (See instructions)
- ☐ A lawful permanent resident (Alien Registration Number/USCIS Number): \_\_\_\_\_
- ☒ An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) 10/16/2015. Some aliens may write "N/A" in this field.  
(See instructions)

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: \_\_\_\_\_

**OR**

2. Form I-94 Admission Number: 8 1 3 1 0 6 6 6 3 2

If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: LA01010444

Country of Issuance: Argentina

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. (See instructions)

3-D Barcode  
Do Not Write in This Space

Signature of Employee:

*John A. Doe*

Date (mm/dd/yyyy):

08/30/2013



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## Form I-9 - Section 2

- To be completed by the **employer** within 3 days of hire. *If employment is to last less than 3 days- Section 2 must be completed at time of hire.*
- Employee may present a List A document that establishes both identity and employment authorization (e.g, U.S. Passport, Permanent Resident Card or Alien Registration Receipt Card (Form I-551)) **or**
- Employee may present a combination of a List B document that establishes identity and a List C document that establishes employment authorization (e.g., a Driver's license/ID card and a Social Security Account Number card)



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# Homeland Security Investigations

## Form I-9 - Section 2

- Employee must present required documents within 3 business days of hire. *If employment is to last less than 3 days, Section 2 must be completed at time of hire.*
- The employer must physically examine the documentation presented to ensure that the documents appear genuine and relate to the individual and complete the employer certification attesting to such
- Employers may, but are not required to, photocopy the document(s) presented. If copies are made, they should be made for ALL new hires and reverifications
- Expired documents are NOT acceptable



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# Homeland Security Investigations

## Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1: Doe, Jane O

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title: Passport		Document Title:		Document Title:
Issuing Authority: Micronesia		Issuing Authority:		Issuing Authority:
Document Number: G123456		Document Number:		Document Number:
Expiration Date (if any)(mm/dd/yyyy): 09/09/2020		Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):
Document Title: Form I-94				
Issuing Authority: DHS				
Document Number: 0000000000000000				
Expiration Date (if any)(mm/dd/yyyy):				
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				

3-D Barcode  
Do Not Write in This Space



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# Homeland Security Investigations

## Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1: Doe, Jane O

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title: <input type="text"/>		Document Title: <input type="text" value="Driver's License"/>		Document Title: <input type="text" value="Birth Certificate"/>
Issuing Authority: <input type="text"/>		Issuing Authority: <input type="text" value="California"/>		Issuing Authority: <input type="text" value="State of California"/>
Document Number: <input type="text"/>		Document Number: <input type="text" value="C1234567"/>		Document Number: <input type="text" value="123-45-6789"/>
Expiration Date (if any)(mm/dd/yyyy): <input type="text"/>		Expiration Date (if any)(mm/dd/yyyy): <input type="text" value="01/01/2020"/>		Expiration Date (if any)(mm/dd/yyyy): <input type="text" value="N/A"/>
Document Title: <input type="text"/>		<div>3-D Barcode Do Not Write in This Space</div>		
Issuing Authority: <input type="text"/>				
Document Number: <input type="text"/>				
Expiration Date (if any)(mm/dd/yyyy): <input type="text"/>				
Document Title: <input type="text"/>				
Issuing Authority: <input type="text"/>				
Document Number: <input type="text"/>				
Expiration Date (if any)(mm/dd/yyyy): <input type="text"/>				



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# Homeland Security Investigations

## Certification

I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): 03/11/2013 (See instructions for exemptions.)

Signature of Employer or Authorized Representative <i>Sarah Smith</i>		Date (mm/dd/yyyy) 03/13/2013	Title of Employer or Authorized Representative HR Administrator	
Last Name (Family Name) Smith		First Name (Given Name) Sarah		Employer's Business or Organization Name Pizza Shop
Employer's Business or Organization Address (Street Number and Name) 1234 West Lane		City or Town Phoenix		State AZ
				Zip Code 90210



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# Homeland Security Investigations

## Form I-9 – Section 3

<b>Section 3. Reverification and Rehires</b> <i>(To be completed and signed by employer or authorized representative.)</i>			
<b>A. New Name</b> <i>(if applicable)</i> Last Name <i>(Family Name)</i> First Name <i>(Given Name)</i> Middle Initial		<b>B. Date of Rehire</b> <i>(if applicable)</i> (mm/dd/yyyy):	
<input type="text"/>		<input type="text"/>	
<b>C.</b> If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.			
Document Title:	Document Number:	Expiration Date <i>(if any)</i> (mm/dd/yyyy):	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.			
Signature of Employer or Authorized Representative:	Date (mm/dd/yyyy):	Print Name of Employer or Authorized Representative:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

### Used for

- Reverification of employment authorization and rehiring employees
- An employer may utilize the original Form I-9 if it is the current version
- If the original Form I-9 is not the current version, the employer should complete Section 3 of the current form and attach to the original I-9 or complete a new I-9 for re-hires



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# Homeland Security Investigations

## Section 3 - Reverification

### Do NOT Reverify:

- U.S. Passport or Passport Card
- Permanent Resident Card (Form I-551)
- List B Documents (found on page 9)

### DO Reverify:

- Employment authorization documents that have an expiration date



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# Homeland Security Investigations

## Working in the US

Many people want to come to the United States to work. To work in the United States, you **must have one of the following**:

- A Permanent Resident Card (also known as a Green Card),
- An Employment Authorization Document (work permit), or
- An employment-related visa which allows you to work for a particular employer.

Each of the documents listed above has different application requirements. To apply for one of the documents above, the employee must meet different requirements. If the application is approved, how long the employee can work in the United States will depend on whether they receive a Green Card, work permit, or visa. It is important that the employee adhere to all the conditions of the particular work authorization. **If the employee violates any of the conditions, they can be removed from or denied reentry into the United States.**



# Homeland Security Investigations

UNITED STATES OF AMERICA  
**PERMANENT RESIDENT**

**SPECIMEN TEST V** 17 AUG 1958

Surname  
**SPECIMEN**

Given Name  
**TEST V**

USCIS#  
**000-000-318**

Category  
**IR1**

Country of Birth  
**Democratic Republic of Congo**

Date of Birth  
**17 AUG 1958**

Sex  
**M**

Card Expires:  
**05/10/11**

Resident Since:  
**01/01/10**

**USA**



# ICE

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# Homeland Security Investigations

**UNITED STATES OF AMERICA  
EMPLOYMENT AUTHORIZATION**

**SPECIMEN TEST V** 01 JAN 2006

Surname  
**SPECIMEN**

Given Name  
**TEST V**

USCIS#  
**000-000-811**

Category Card#  
**C09 SRC0000000811**

Country of Birth  
**Ethiopia**

Terms and Conditions  
**None**


Date of Birth  
**01 JAN 1920**

Sex  
**M**

Valid From:  
**01/01/80**

Card Expires:  
**05/10/11**

**NOT VALID FOR REENTRY TO U.S.**




# ICE

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# Homeland Security Investigations

Only a few nonimmigrant classifications allow you to obtain permission work in this country **without an employer having first filed** a petition on your behalf.

Such classifications include the nonimmigrant **E-1, E-2, E-3 and TN** classifications, as well as,

in certain instances, the **F-1 and M-1 student and J-1 exchange visitor** classifications.





# Homeland Security Investigations

## Temporary (Nonimmigrant) Worker

A temporary worker is an individual seeking to enter the United States temporarily for a specific purpose. Nonimmigrants enter the United States for a temporary period of time, and once in the United States, are restricted to the activity or reason for which their nonimmigrant visa was issued.

## Permanent (Immigrant) Worker

A permanent worker is an individual who is authorized to live and work permanently in the United States.





# Homeland Security Investigations

## **Students and Exchange Visitors**

Students and exchange visitors may, under certain circumstances, be allowed to work in the United States. They must obtain permission from an authorized official at their school. The authorized official is known as a Designed School Official (DSO) for students and the Responsible Officer (RO) for exchange visitors.

## **Temporary Visitors For Business**

To visit the United States for business purposes you will need to obtain a visa as a temporary visitor for business (B-1 visa), unless you qualify for admission without a visa under the Visa Waiver Program. For more information on the topics above, select the category related to your situation to the left.



# Homeland Security Investigations

## Information for Employers & Employees

Employers **must verify** that an individual whom they plan to employ or continue to employ in the United States is authorized to accept employment in the United States.

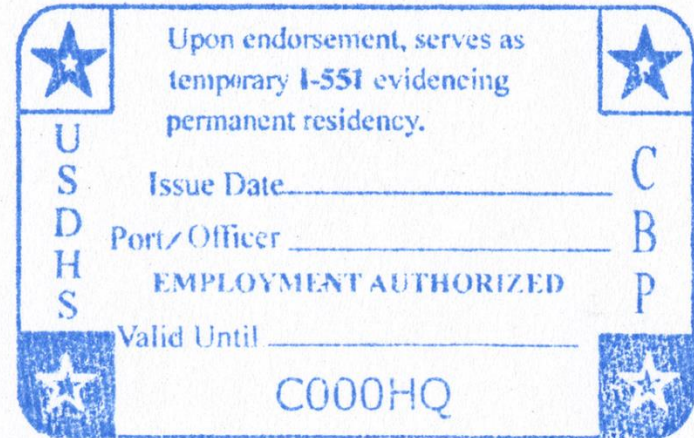
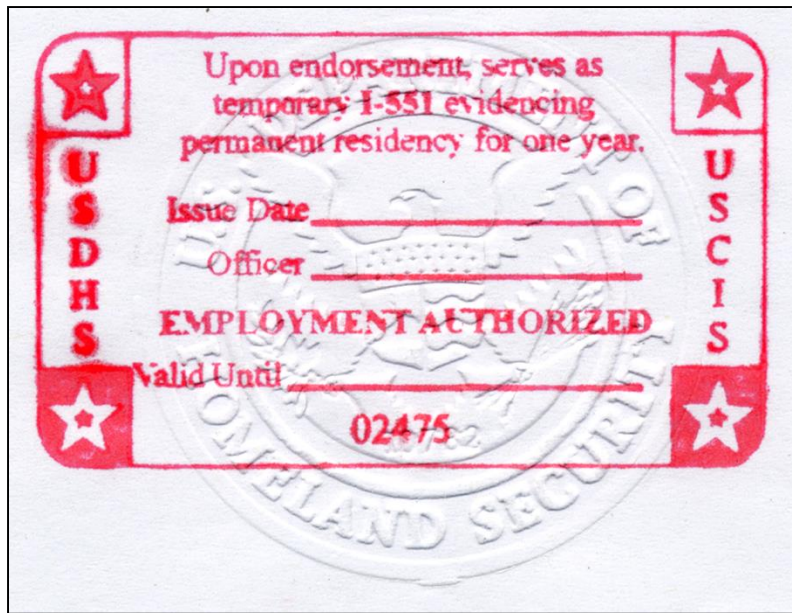
Individuals, such as those who have been admitted as permanent residents, granted asylum or refugee status, or admitted in work-related nonimmigrant classifications, **may have employment authorization** as a direct result of their immigration status.

Other aliens may **need to apply individually** for employment authorization.



# Homeland Security Investigations

## ADIT Stamps



# Homeland Security Investigations

## **Social Security/Medicare and Self-Employment Tax Liability of Foreign Students, Scholars, Teachers, Researchers, and Trainees**



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# Homeland Security Investigations

**In general**, aliens performing services in the United States as employees are liable for U.S. Social Security and Medicare taxes. However, certain classes of alien employees are exempt from U.S. Social Security and Medicare taxes.

**Resident aliens**, in general, have the same liability for Social Security/Medicare Taxes that U.S. Citizens have.

**Nonresident aliens**, in general, are also liable for Social Security/Medicare Taxes on wages paid to them for services performed by them in the United States, with **certain exceptions** based on their nonimmigrant status.

**The following classes of nonimmigrants and nonresident aliens are exempt from U.S. Social Security and Medicare taxes:**





# Homeland Security Investigations

- **A-visas.** Employees of foreign governments are exempt on salaries paid to them in their official capacities as foreign government employees.
  - The exemption does not apply to spouses and children of A nonimmigrants who are employed in the United States by anyone other than a foreign government.
- **D-visas.** Crew members of a ship or aircraft may be exempt if the vessel is a foreign vessel and the employer is a foreign employer, or if the services are performed outside of the United States.
  - Crew members of an American vessel or aircraft who perform services within the United States ARE subject to Social Security and Medicare taxes.
  - Crew members of an American vessel or aircraft who perform services outside the United States ARE subject to Social Security and Medicare taxes if:
    - the employee signed on the vessel or aircraft in the United States; or
    - the employee signed on the vessel or vessel outside the United States but the vessel or aircraft touches a U.S. port while he is employed thereon.



# Homeland Security Investigations

• **F-visas, J-visas, M-visas, Q-visas.** Nonresident Alien students, scholars, professors, teachers, trainees, researchers, physicians, au pairs, summer camp workers, and other aliens temporarily present in the United States in F-1, J-1, M-1, or Q-1/Q-2 nonimmigrant status are **exempt on wages** paid to them for services performed within the United States as long as such services are allowed by USCIS for these nonimmigrant statuses, and such services are **performed to carry out the purposes for which such visas were issued to them.**

- Exempt Employment includes:
  - On-campus student employment up to 20 hours a week (40 hrs during summer vacations).
    - Off-campus student employment allowed by USCIS.
    - Practical Training student employment on or off campus.
      - Employment as professor, teacher or researcher.
  - Employment as a physician, au pair, or summer camp worker



# Homeland Security Investigations

## Limitations on exemption:

- The exemption does not apply to spouses and children in F-2, J-2, M-2, or Q-3 nonimmigrant status.
  - The exemption does not apply to employment not allowed by USCIS or to employment not closely connected to the purpose for which the visa was issued.
- The exemption does not apply to F-1, J-1, M-1, or Q-1/Q-2 nonimmigrants who change to an immigration status which is not exempt or to a special protected status.
- The exemption does not apply to F-1, J-1, M-1, or Q-1/Q-2 nonimmigrants who become resident aliens.
- G-visas. Employees of international organizations are exempt on wages paid to them for services performed within the United States by employees of such organizations.
  - The exemption does not apply to spouses and children of G nonimmigrants who are employed in the United States by anyone other than an international organization.
- H-visas. Certain nonimmigrants in H-2 and H-2A status are exempt as follows:
  - An H-2 nonimmigrant who is a resident of the Philippines and who performs services in Guam.
  - An H-2A nonimmigrant admitted into United States temporarily to do agricultural labor.



## **Federal Income Tax Reporting and Withholding on Wages Paid to Aliens**



# Homeland Security Investigations

Any employer who hires aliens should comply with the following general procedures with respect to the reporting and withholding of federal income taxes:

1. Identify all aliens (non-U.S. Citizens) on the company's payroll.
2. Divide the aliens into two groups: "RESIDENT ALIENS" and "NONRESIDENT ALIENS" as defined by Internal Revenue Code section 7701(b) or by a tax treaty. (Refer to Publication 519, U.S. Tax Guide for Aliens)
3. For withholding tax purposes, treat RESIDENT ALIENS the same as U.S. Citizens.





# Homeland Security Investigations

1. For withholding tax purposes, treat NONRESIDENT ALIENS according to the following special withholding rules that apply to nonresidents as described in IRS Publication 15 (Circular E) and Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities:

1. A NONRESIDENT ALIEN cannot write "EXEMPT" on line 7 of Form W-4.
2. A NONRESIDENT ALIEN may claim only "SINGLE" filing status on line 3 of Form W-4, even if he is married.
3. With certain exceptions, a NONRESIDENT ALIEN cannot claim more than one personal exemption on Form W-4. Refer to Aliens - How Many Exemptions Can Be Claimed?
4. For wages paid on or after January 1, 2006, you are required to apply a special procedure in calculating the amount of federal income tax withholding on the wages of nonresident alien employees. (Refer to Chapter 9 of IRS Publication 15 Circular E.)
5. Some NONRESIDENT ALIENS are eligible for exemptions from federal income tax withholding on wages because of tax treaties. These individuals should file Form 8233 with the payroll office to claim such tax treaty exemptions.





# Homeland Security Investigations

1. NONRESIDENT ALIENS who **refuse** to file a proper Form W-4 as required by IRS regulations shall have federal income taxes withheld at the rates pertaining to **single status, zero exemptions** (Cf. Treasury Regulations section 31.3402(f)(2)-1(e)).
2. Payroll offices must report wages paid to a NONRESIDENT ALIEN which are exempt under a tax treaty on **Form 1042** and **Form 1042-S**. Any additional wages paid to a NONRESIDENT ALIEN over and above the exempt amount are reported on **Form W-2** in the normal manner. Even in situations in which all of a nonresident alien's wages are exempt from federal income tax under an income tax treaty, and in which all his federal wages would be reported on Form 1042-S, the filing of a Form W-2 for such alien is usually also required in order to report state and local wage amounts and state and local income taxes withheld on such alien's wages.



# ICE



# Homeland Security Investigations

## Exceptions to Mandatory Withholding of Federal Income Tax on Nonresident Aliens:

1. IRC section 861(a)(3) / IRC section 864(b)(1) - Wages or Nonemployee Compensation is exempt from withholding of federal income tax if **all 3 of the following conditions met:**

1. The nonresident alien performing services is present in the U.S. for a total not exceeding 90 days in a taxable year;
2. The compensation for such services does not exceed \$3,000; and
3. The nonresident alien performs the services as an employee of, or under contract with, a nonresident alien individual, a foreign corporation, or a foreign partnership not engaged in a trade or business in the U.S. or the foreign office of a U.S. citizen or resident alien individual, a U.S. corporation, or a U.S. partnership (including from within a U.S. possession).

2. IRC section 872(b)(3) - Wages or Nonemployee Compensation exempt from withholding of federal income tax if **both of the following conditions are met:**

1. The nonresident alien is present in the U.S. in F, J, M, or Q nonimmigrant status; and
2. The compensation for services is paid by a nonresident alien individual, a foreign corporation, or a foreign partnership or the foreign office of a U.S. citizen or resident alien individual, a U.S. corporation, or a U.S. partnership (including from within a U.S. possession).



# Homeland Security Investigations

[www.uscis.gov/I-9Central](http://www.uscis.gov/I-9Central)



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# Homeland Security Investigations

## Questions / Comments

Laura J. Foster

Special Agent/IMAGE Coordinator

Homeland Security Investigations

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