



UNIVERSITY OF RICHMOND  
FOUNDED 1830

TO:  
FROM: Nancy Colón  
International Taxation Specialist  
DATE:  
RE: Explanation of a TN Visa

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An alien who is a citizen of Canada or Mexico who seeks to enter the United States under and pursuant to the provisions of Section D of Annex 1603 of the North American Free Trade Agreement (NAFTA) to engage in business activities at a professional level as provided for in such Annex, may be admitted for such purpose under regulations of the Attorney General promulgated after consultation with the Secretaries of State and Labor.

To Explain:

1. A TN-1 visa is a Canadian holder of a trade NAFTA visa working in an occupation listed in NAFTA.
2. A TN-2 visa is a Mexican holder of a trade NAFTA visa working in an occupation listed in NAFTA.
3. A citizen of Canada may be admitted to the US in accordance with NAFTA without a valid passport if traveling directly from Canada. A fee shall be remitted by Canadian Citizens upon admission to the United States.
4. A citizen of Mexico may be admitted to the US in accordance with NAFTA upon presentation of a valid passport and valid TN nonimmigrant visa.
5. A TN visa is employment specific. A holder of a TN visa is authorized for employment only for the sponsoring employer. The length of employment is for one year. The I-94 Form will be marked "multiple entry". The I-94 has a specific date, never D/S. The I-94 must be renewed annually.
6. A holder of a TN visa may work for multiple employers simultaneously as long as these conditions were set forth in the application for TN status. The I-94 form will be annotated with the names of all the eligible employers when the holder applies for the TN visa.

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7. Individuals on TN visas are only authorized to receive payments for employment. Honoraria and travel reimbursement cannot be paid without jeopardizing the NRA's visa status and the University's compliance to federal regulations.
8. Some TNs work on contract. If speaking at UR is part of the contract activities and the contract activity constitutes self-employment, a direct payment may be OK. If the TN is employer-specific, the individual is not eligible for self-employment. Regarding the contract, a TN may not "pick-up" contracts at will during the specific admission period. The admission is restricted to the contract presented at the port of entry unless the individual has received explicit approval for the change in circumstances.
9. Travel expenses are trickier and would depend upon the purpose of the conference and other details.
10. If traveling for a job interview, TN visa holders may be reimbursed travel expenses.
11. In order to reflect multiple employment, the speakers would either have to leave for Canada or Mexico and re-enter the U.S. so that a notation for UR as an additional employer can be made on the I-94, or file the I-129 Petition and pay the fees. However, the NRA could not work until the petition is approved, which could take a few months.
12. The NRA must present documentation sufficient to satisfy the consular officer (in the case of a Mexican citizen) or the Customs officer (in the case of a Canadian citizen) that the applicant is seeking entry to the United States to engage in business activities for a United States employer(s) at a professional level, and that the applicant meets the criteria to perform at such a professional level.
13. The documentation may be in the form of a letter from the prospective employer(s) and must be supported by diplomas, degrees or membership in a professional organization. The documentation shall fully affirm:
  - a. Profession of the applicant
  - b. Description of the professional activities in which applicant will engage in
  - c. Anticipated length of stay
  - d. Educational qualifications or appropriate credentials which demonstrate that the Canadian or Mexican citizen has professional level status
  - e. The arrangements for remuneration for services to be rendered
14. Taxation:
  - a. FICA is relevant

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- b. 30% tax
  - c. May be eligible to be offered a treaty
  - d. Tax treaty exemption is lost if individual earns over \$10,000 per calendar year
15. A Compliance Statement is required.

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