## UNIVERSITY OF HAWAII STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS

**PURPOSE:** This form is for individuals. To comply with applicable tax provisions of the Internal Revenue Service

(IRS) regulations, the information requested on this form is <u>required</u> to determine the appropriate federal tax withholding and is required for each calendar year. (Business entities should use IRS Form W-9)

**DIRECTIONS:** UNITED STATES (US) CITIZENS:

1. Complete Sections A and E only.

PERMANENT RESIDENT ALIENS: 1. Complete Sections A and E only

2. Attach a photocopy (front and back) of your Alien Registration Card

ALL OTHERS: 1. Complete Sections A, B, C, and E

E 5. For J-1 visaholders, submit copy of DS-2019
e 6. For B visaholders, submit DISB-45

2. Complete Section D if applicable

ont and back) of your I-94 7. For F-1 visaholders, submit copy of I-20

3. Submit copy (front and back) of your I-94 Passport ID Page and Visa page

8. Submit IRS Form 8233 if performing services as independent contractor (Treaty only).

4. Submit IRS Form W8-BEN for foreign status

## **Section A. PERSONAL INFORMATION**

1. General Information						
Last Name	First	Middle	US Social Security Number or	US Social Security Number or ITIN Number		
Country of Citizenship	Country	of Residence for Tax Purpose	E-Mail Address			
[FOR NON-UH PERSONNEL] A	re you employed anywhere? [	] YES [ ] NO If you answered	d "YES", please provide your employe	er's information:		
Employer's Name	Number & Street	City	State	Postal Code		
2. US Residence Address						
Number and Street		City	State	Zip Code		
3. Foreign Residence Address	i.					
Number and Street		City/Province	Country	Postal Code		

Number and Street C		City/Province		ı	Country	Postal Code					
Section B. US IMMIGRATION ACTIVITY											
1. Current	t Visa Status										
Date of US	Entry	Expiration Date of Current Visa		Intended Length of Stay (Days)			Anticipated Departure Date				
Current Visa Type (check appropriate box):			What is the primary purpose of the visit? (check appropriate box)								
[ ] F-1 Student			[ ] Studying/Training/Research in a Degree Program								
[ ] J-1 Student			[ ] Studying/Training/Research in a Non-Degree Program								
[ ] J-1 Visitor (Non-Student)			[ ] Training/Research as a Post-Doctoral Fellow								
[ ] B-1/WB Visitor for Business			[ ] Providing Service as an Independent Contractor (e.g., consulting, conducting a workshop, etc.)								
[ ] B-2/WT Visitor for Pleasure (Tourist)			[ ] Other:								
[ ] Other INS Classification (list status):											
2. Is this the first time you have entered the United States?			[ ]YES [ ]NO								
3. Past Vi	-										
Provide the				Note: Calendar year refers to the period January 1 - December 31.							
Calendar	Enter Visa Type/IN classification held w		Enter period(s) when you were period in the US during the					Have you taken any			
Year	processing a		calendar year. (list dates as mi		Number of days present in the	Are you leavin	ving the	treaty benefits during			
	the listed calendar y	/ear	e.g., 01/01/12 – 12/31/1	2	United States?	US this y	year?	the listed year?			
						[ ]YES [	[ ] NO	[ ]YES [ ]NO			
								[ ]YES [ ]NO			
								[ ]YES [ ]NO			
								[ ]YES [ ]NO			
								[ ]YES [ ]NO			
								[ ]YES [ ]NO			
								[ ]YES [ ]NO			

## Section C. Tax Status Determination STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below. For F, J, M or Q Visaholders, please note the following: For F, J, or M **Student** Visaholders: Do NOT count any days during your first 5 years in the United States in which you held an F, J, or M student visa. Do NOT count any days during your first 2 years in the previous 6 years in the United For J or Q Non-Student Visaholders: States in which you held a J or Q Non-Student visa. **ENTER TOTAL NUMBER OF DAYS** CALENDAR PRESENT IN THE UNITED STATES CALCULATE TOTAL NUMBER OF DAYS TO **YEAR FOR EACH YEAR RATIO COUNT FOR EACH YEAR** (A) (B) (A X B) 1 1/3 1/6 **TOTAL # OF DAYS STEP 2:** Please answer the following questions: A. Does the TOTAL NUMBER OF DAYS TO COUNT for the current calendar year equal to 31 days or more? [ ] YES [ ] NO B. Does the TOTAL # OF DAYS for all three years equal to 183 days or more? [ ]YES [ ]NO **STEP 3:** Determine your tax status: If you marked "YES" to both questions A and B, then you passed the Substantial Presence Test and will be treated as a RESIDENT ALIEN (RA) FOR TAX PURPOSES for this calendar year. Go to and sign Section E below. If you marked "No" to one or both questions, then you did <u>not</u> pass the Substantial Presence Test and will be treated as a NONRESIDENT ALIEN FOR TAX PURPOSES for this calendar year. Go to Section D below. Section D. EXEMPTION FROM WITHHOLDING FOR THE NONRESIDENT ALIEN 1. All Payments made to Nonresident Aliens are subject to US federal tax withholding at a statutory rate of 30%. However, you may claim an exemption from withholding or reduced rate via a US Tax Treaty if you meet the following requirements: a. You must be a resident of a country that has a tax treaty with the US. (Consult IRS Publication 901, US Tax Treaties, at http://www.irs.gov/pub/irs-pdf/p901.pdf. The tax treaty must have a treaty article applicable to the type of payment you'll be receiving: Scholarship or Fellowship Article for Scholarship, Fellowship, Traineeship, and Stipend Payments. Independent Personal Services Article for Fee for Services, Honoraria, and Reportable Travel payments. b. You must meet all requirements regarding residency, time, and dollar limitations described in the tax treaty. c. You must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) to claim a treaty exemption. 2. Do you want to claim a treaty exemption from US federal tax withholding? (Check one box only.) <u>I am a resident of a country</u> that has a tax treaty with the US and has an applicable tax treaty article. Therefore, <u>I claim</u> [ ]YES exemption from US tax withholding via a US Tax Treaty with , my country of residence. I have attached one of the following IRS forms: (Consult IRS website for Forms and Instructions at http://www.irs.gov/formspubs/index.html) IRS Form 8233 for Fee for Services, Honoraria, and Reportable Travel payments. IRS Form W8-BEN for Scholarship, Fellowship, Traineeship, Stipend, and Royalty payments. I choose not to claim a treaty exemption from US tax withholding, even though I am a resident of a country that has a tax ] NO treaty with the US and an applicable treaty article. I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments.). I cannot claim a treaty exemption from US tax withholding because I do not meet the requirements stated in Part 1 above. ] NO I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments). Section E. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM Under penalties of perjury, I certify the information entered above is correct; and if a reduced rate of exemption from tax applies, I further certify that I have complied with all tax treaty requirements to qualify for the reduced rate. (For Resident Aliens, IRS has not notified me of backup withholding.) Signature: Date:

## Disbursing Office Use Only Tax [ ] US Citizen 1 Permanent Resident Alien Vendor Code Status: ] Nonresident Alien Resident Alien for Tax Purposes (SPT exp 12/ Nonresident Withholding: **Expiration Date** 1099/1042 & WH Ind: 1 Statutory Rate of 30% Form 8233 Reduced Rate of 14% or \_\_\_\_% Form W8-BEN Initials Date Form W-9 ] Exempt