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 a	1. Complete Sections A and E only.		
	PERMANENT RESIDENT ALIENS:	1. Complete Sections A a 2. Attach a photocopy (fro	and E only. ont and back) of your Alien Registration Card.		
	ALL OTHERS: ALL OTHERS: 1. Complete Section D 3. Submit copy of your Passport ID Page ar 4. Submit IRS Form Wa		 For J-1 visaholders, submit copy of DS-2019. For B visaholders, submit DISB-45. For F-1 visaholders, submit copy of I-20. Submit IRS Form 8233 if performing services as independent contractor (Treaty only). 		

Section A. PERSONAL INFORMATION

1. General Information					
Last Name First		Middle	US Social Security Number or ITIN		
Country of Citizenship		Country of Residence for Tax Purpose	E-Mail Address		
[FOR NON-UH PERSONNEL]					
Are you a PostDoc ? []YES []NO	au analysis d "VES" places provide your ampleyed	a information.		
Employer's Name	JTES [JNO II yo Number &	ou answered "YES", please provide your employer'		Postal Code	
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2. US Mailing Address					
Number and Street		City	State	Zip Code	
3. Foreign Mailing Address					
Number and Street		City/Province	Country	Postal Code	

Section B. US IMMIGRATION ACTIVITY

1. Current Visa Status							
Date of US Entry Expiration Date of Current Visa			Intended Length of Stay (Days) Anticipated Departure Date				
Current V	i sa Type (check appro	priate box):		What is the	primary purpose of the visi	t? (check appropri	ate box)
 [] F-1 Student [] J-1 Student [] J-1 Visitor (Non-Student) [] B-1/WB Visitor for Business [] B-2/WT Visitor for Pleasure (Tourist) [] Other INS Classification (list status): 2. Is this the first time you have entered the United States? 			[] Studying/Training/Research in a Degree Program [] Studying/Training/Research in a Non-Degree Program [] Training/Research as a Post-Doctoral Associate/Fellow [] Providing Service as an Independent Contractor (e.g., consulting, conducting a workshop, etc.) [] Other:				
				[]120	[]10		
	3. Past Visa History Provide the number of days you were or will be physically present in the United States. Note: Calendar year refers to the period January 1 - December 31.						y 1 - December 31.
Calendar Year	Enter Visa Type/INS cla held while present in during the listed caler	the US	Enter period(s) when you were or will be physically present in the US during the listed calendar year. (list dates as mm/dd/yy, e.g., 01/01/12 – 12/31/12			Number of days present in the United States	Are you leaving the US this year?
							[]YES []NO

4. Please list all F, J, M or Q Visas since January 1, 1985 not listed in Section B,3.				
Calendar Year	Enter Visa Type/INS classification held while present in the US during the listed calender year	Enter period(s) when you were physically present in the US during the listed calendar year. (list dates as mm/dd/yy, e.g., 01/01/12 – 12/31/12	Number of days present in the United States?	

Section C. Tax Status Determination

STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below. For F, J, M or Q Visa holders, please note the following:				
• For F, J, or M Student Visa holders:	Do NOT count any days during your first 5 calendar years in the United States in which you held an F, J, or M student visa.			
• For J or Q Non-Student Visa holders:	Do NOT count any days during your first 2 calendar years in the current and previous 6 calendar years in the United States in which you held a Lor O Non-Student visa			

CALENDAR YEAR	ENTER TOTAL NUMBER OF DAYS YOU WERE OR WILL BE PRESENT IN THE UNITED STATES FOR EACH YEAR (A)	RATIO (B)	CALCULATE TOTAL NUMBER OF DAYS TO COUNT FOR EACH YEAR (A X B)
		1	
		1/3	
		1/6	
		TOTAL # OF DAYS	

STEP 2: Please answer the following questions:

Α.	Does the TOTAL NUMBER OF DAYS TO COUNT for the current calendar year equal to 31 days or more?	[]YES [] N(0
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[]YES []NO

B. Does the TOTAL # OF DAYS for all three years equal to 183 days or more?

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 <u>country that has a tax treaty</u> with the US. (Consult IRS Publication 901, US Tax Treaties, at <u>http://www.irs.gov/pub/irs-pdf/p901.pdf</u>. The tax treaty must have a t<u>reaty article applicable</u> to the type of payment you'll be receiving:
 - Scholarship or Fellowship Article for Scholarship, Fellowship, Traineeship Payments.
 OR
 - 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.)

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[] YES	I am a resident of a country that has a tax treaty with the US and has an applicable tax treaty article. Therefore, I claim 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 OR 		
		 IRS Form W8-BEN for Scholarship, Fellowship, Traineeship, and Royalty payments. 		
[] NO	L choose not to claim a treaty exemption from US tax withholding, even though I am a resident of a country that has a tax		

treaty with the US and an applicable treaty article. I understand taxes will be withheld at 14% (Scholarships, Fellowship, or Traineeship) or 30% (All other payments.).

[] NO <u>I cannot claim a treaty exemption</u> from US tax withholding because I do not meet the requirements stated in Part 1 above. I understand taxes will be withheld at 14% (Scholarships, Fellowship, or Traineeship) 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.)