# 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:	<ol> <li>Complete Sections A and E only.</li> <li>Attach a photocopy (front and back) of your Alien Registration Card.</li> </ol>		
	ALL OTHERS: 1. Complete Sections 2. Complete Sections	A, B, and E. C and D, if applicable.	<ol> <li>For J-1 visaholders, submit copy of DS-2019.</li> <li>For B visaholders, submit DISB-45.</li> </ol>	
	<ol><li>Submit copy of you</li></ol>	r electronic I-94	7. For F-1 visaholders, submit copy of I-20.	
	Passport ID page a 4. Submit IRS Form W	nd US Visa page. /8-BEN for foreign status.	8. 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 of	r ITIN Number			
Country of Citizenship	Countr	ry of Residence for Tax Purpose	E-Mail Address				
[FOR NON-UH PERSONNEL] Are yo			ES", please provide your employ				
Employer's Name	Number & Street	City / Provinc	ce State	Postal Code			
2. US Residence Address							
Number and Street		City	State	Zip Code			
3. Foreign Residence 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				ed Departure Date	
Current Visa Type (check appropriate box):			What is t	ne primary purpose o	of the visit? (ch	eck appr	opriate box)	
[ ] F-1 S	Student			[ ] Stu	dying/Training/Resea	arch in a Degre	e Prograi	m
[ ] J-1 S	tudent			[ ] Stu	dying/Training/Resea	arch in a Non-D	egree Pr	ogram
[ ] J-1 V	isitor (Non-Student)			[] Tra	ining/Research as a	Post-Doctoral F	ellow	
[ ] B-1/V	VB Visitor for Business	6			viding Service as an ., consulting, conduc			
[ ] B-2/V	VT Visitor for Pleasure	(Touris	t)	[] Oth	er:			
[ ] Othe	r INS Classification (lis	t status	):					
	2. Is this the first time you have entered the United States?				[ ]NO			
	sa History							
Provide the			vsically present in the United State		alendar year refers t	to the period Ja	nuary 1 -	December 31.
Calendar Year	Enter Visa Type/II classification held w present in the US du the listed calendar	/hile uring	Enter period(s) when you were present in the US during the calendar year. (list dates as m e.g., 01/01/12 – 12/31/1	listed m/dd/yy,	Number of days present in the United States?	Are you leav US this ye	0	Have you taken any treaty benefits during 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.
- <u>For J or Q Non-Student Visaholders</u>: Do NOT count any days during your first 2 years in the previous 6 years in the United States in which you held a J or Q Non-Student visa.

CALENDAR YEAR	ENTER TOTAL NUMBER OF DAYS 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	
<u> </u>		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 [	] NO

[ ]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 <u>treaty article applicable</u> to the type of payment you'll be receiving:
  - Scholarship or Fellowship Article for Scholarship, Fellowship, Traineeship, and Stipend 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.)

[	] 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 <b>one</b> 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, Stipend, and Royalty payments.
- [ ] NO <u>I choose not to claim a treaty exemption</u> 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, Traineeship, or Stipend) 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, 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		[ ] Permanent Resident Alien	Vendor Code				
Status: [ ] Resident Alien for Tax Purpose	es (SPT exp 12/)	[ ] Nonresident Alien					
Nonresident Withholding:	E	Expiration Date	1099/1042 & WH Ind:				
[ ] Statutory Rate of 30%	Form 8233						
[ ] Reduced Rate of 14% or % Form W8-BEN							
[ ] Exempt	Form W-9		Initials	Date			
[ ]							