



# UNIVERSITY OF HAWAII

## WH-1 STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS

**PURPOSE:** In order to comply with applicable tax provisions of the Internal Revenue Service (IRS), the information requested on this form is required. The University will use this information to determine the appropriate federal tax withholding. Your submission of this form is required each calendar year.

- DIRECTIONS:**
- UNITED STATES (US) CITIZENS: 1. Complete Section A and Section E only
  - PERMANENT RESIDENT ALIEN: 1. Complete Section A and Section E only  
2. Attach a photocopy (front and back) of your Alien Registration Card
  - ALL OTHERS: 1. Complete Sections A, B, C, and E  
2. Complete Section D if applicable  
3. Submit copy (front and back) of your I-94, Passport ID Page, and VISA page.  
4. Submit applicable IRS Form as instructed  
5. For J-1 visaholders, submit copy of DS-2019  
6. For B visaholders (B1,B2, WB, WT), submit FMIS-45

### Section A. PERSONAL INFORMATION

**(1) General Information**

Last Name	First	Middle	Social Security Number or ITIN Number
Country of Citizenship	Country of Residence for Tax Purpose		E-Mail Address
Business Name (if applicable)			Federal ID Number (if applicable)
My business is a <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> Government Agency <input type="checkbox"/> Partnership			

**(2) U.S. Residence Address**

Number and Street	City or Province	State or Country	Postal Code
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**(3) Foreign Residence Address**

Number and Street	City or Province	State or Country	Postal Code
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### Section B. U.S. IMMIGRATION ACTIVITY

**(1) Current Visa Status**

Date of U. S. Entry	Expiration Date of Current Visa	Intended Length of Stay	Anticipated Departure Date
Current Visa Type (check appropriate box): <input type="checkbox"/> F-1 Student <input type="checkbox"/> J-1 Student <input type="checkbox"/> J-1 Visitor (Non-Student) <input type="checkbox"/> B-1/WB Visitor For Business <input type="checkbox"/> B-2/WT Visitor For Pleasure (Tourist) <input type="checkbox"/> Other INS Classification (list status):		What is the primary purpose of the visit? (check appropriate box) <input type="checkbox"/> Studying/Training/Research in a Degree Program <input type="checkbox"/> Studying/Training/Research in a Non-Degree Program <input type="checkbox"/> Training/Research as a Post-Doctoral Fellow <input type="checkbox"/> Providing Services as an Independent Contractor (i.e., Consulting, Conducting a Workshop, etc.) <input type="checkbox"/> Other:	

**(2) Is this the first time you have entered the United States?** Circle: YES NO

**(3) Past Visa History**

Provide the requested information to detail the number of days you were physically present in the United States during the calendar years listed below. Note: Calendar year refers to the period January 1 through December 31.

Year	Enter Visa Type/INS classification held while present in the U. S. during the listed calendar year.	Enter Period(s) when you were physically present in the US during the listed calendar year. (List the dates below, for example, 01/01/99 – 12/31/99)	Number of days present in the U. S.	Are you leaving the U.S. this year? (Circle answer)	Have you taken any Treaty Benefits during the listed year? (Circle answer)
				Yes No	Yes No
2007					
2006					Yes No
2005					Yes No
2004					Yes No
2003					Yes No
2002					Yes No
2001					Yes No

## Section C. TAX STATUS DETERMINATION

**STEP 1:** Complete the Substantial Presence Test (SPT) by completing the table below. For F, J, or M 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.
- For J or Q **Non-Student** Visaholders: 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.

ENTER 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)
2007		1	0
2006		1/3	0
2005		1/6	0
<b>TOTAL # OF DAYS</b>			<b>0</b>

**STEP 2:** Please answer the following questions:

- A. Does the TOTAL NUMBER 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 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 not 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

**A. All payments made to Nonresident Aliens are subject to U. S. federal tax withholding at a statutory rate of 30%.** However, you may choose to claim an exemption from withholding or a reduced rate of withholding via a U. S. Tax Treaty if you meet the following requirements:

1. You must be a resident of a country that has a tax treaty with the U. S. (Consult IRS Publication 901-U.S. Tax Treaties at <http://www.irs.gov/pub/irs-pdf/p901.pdf>). In addition, the tax treaty must have a treaty article applicable to the type of payment you will 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.
2. You must meet all requirements regarding residency, time, and dollar limitations described in the tax treaty.
3. You must have a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN) in order to claim a treaty exemption.

**B. Do you want to claim a treaty exemption from U. S. federal tax withholding?** (Check one box only)

- YES.** I am a resident of a country that has a tax treaty with the U. S. and has an applicable tax treaty article. Therefore, I claim exemption from U. S. tax withholding via a U. S. 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.ustreas.gov/prod/forms\\_pubs/index.html](http://www.irs.ustreas.gov/prod/forms_pubs/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.** I choose not to claim a treaty exemption from U.S. tax withholding, even though I am a resident of a country that has a tax treaty with the U. S. and an applicable treaty article. I understand taxes will be withheld at 30% or 14% (Scholarship, Fellowship, Traineeship, or Stipend)
- NO.** I cannot claim a treaty exemption from U. S. tax withholding because I do not meet the requirements stated in Part A above. I understand taxes will be withheld at 30% or 14% (Scholarship, Fellowship, Traineeship, or Stipend).

## Section E. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

Under penalties of perjury, I certify that the information entered above is correct; and if a reduced rate or exemption from tax applies, I further certify that I have complied with all tax treaty requirements to qualify for the reduced rate or exemption from tax. (For RA, IRS hasn't notified me of backup withholding.)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### Disbursing Office Use Only

Tax Status: <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> Permanent Resident Alien		Vendor Code	
<input type="checkbox"/> Resident Alien for Tax Purposes (SPT Exp. 12/____)		<input type="checkbox"/> Nonresident Alien	
Nonresident Withholding:		Expiration Date	
<input type="checkbox"/> Statutory Rate of 30%		Form 8233 _____	
<input type="checkbox"/> Reduced Rate of 14% or _____%		Form W8-BEN _____	
<input type="checkbox"/> Exempt		Form W-9 _____	
		1099/1042 & WH Ind:	
		Initials	Date Initialed