

## 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 **required** to determine the appropriate federal tax withholding and is required for each calendar year. (Business entities should use IRS Form W-9)

<b>DIRECTIONS:</b>	<b>UNITED STATES (US) CITIZENS:</b>	1. Complete Sections A and E only.								
	<b>PERMANENT RESIDENT ALIENS:</b>	1. Complete Sections A and E only. 2. Attach a photocopy (front and back) of your Alien Registration Card.								
	<b>ALL OTHERS:</b>	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">1. Complete Sections A, B, and E.</td> <td style="width: 50%;">5. For J-1 visaholders, submit copy of DS-2019.</td> </tr> <tr> <td>2. Complete Sections C and D, if applicable.</td> <td>6. For B visaholders, submit DISB-45.</td> </tr> <tr> <td>3. Submit copy of your electronic I-94 Passport ID page and US Visa page.</td> <td>7. For F-1 visaholders, submit copy of I-20.</td> </tr> <tr> <td>4. Submit IRS Form W8-BEN for foreign status.</td> <td>8. Submit IRS Form 8233 if performing services as independent contractor (Treaty only).</td> </tr> </table>	1. Complete Sections A, B, and E.	5. For J-1 visaholders, submit copy of DS-2019.	2. Complete Sections C and D, if applicable.	6. For B visaholders, submit DISB-45.	3. Submit copy of your electronic I-94 Passport ID page and US Visa page.	7. For F-1 visaholders, submit copy of I-20.	4. Submit IRS Form W8-BEN for foreign status.	8. Submit IRS Form 8233 if performing services as independent contractor (Treaty only).
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### Section A. PERSONAL INFORMATION

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

### Section B. US IMMIGRATION ACTIVITY

<b>1. Current Visa Status</b>					
Date of US Entry	Expiration Date of Current Visa	Intended Length of Stay (Days)	Anticipated Departure Date		
<b>Current Visa Type</b> (check appropriate box):		What is the primary purpose of the visit? (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):		<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 Service as an Independent Contractor (e.g., consulting, conducting a workshop, etc.) <input type="checkbox"/> Other:			
<b>2. Is this the first time you have entered the United States?</b> [ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO					
<b>3. Past Visa History</b>					
Provide the number of days you were physically present in the United States. Note: Calendar year refers to the period January 1 - December 31.					
Calendar Year	Enter Visa Type/INS classification held while present in the US during the listed calendar 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?	Are you leaving the US this year?	Have you taken any treaty benefits during the listed year?
2016				[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO	[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO
2015					[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO
2014					[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO
2013					[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO
2012					[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO
2011					[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] NO
2010					[ <input type="checkbox"/> ] YES [ <input type="checkbox"/> ] 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.
- 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.

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)
2016		1	
2015		1/3	
2014		1/6	
		<b>TOTAL # OF DAYS</b>	

**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 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

**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:

- 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.
  - OR**
  - *Independent Personal Services Article* for Fee for Services, Honoraria, and Reportable Travel payments.
- You must meet **all** requirements regarding residency, time, and dollar limitations described in the tax treaty.
- 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 **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, Stipend, and Royalty payments.
- NO 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 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 I cannot claim a treaty exemption 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 Status: <input type="checkbox"/> US 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	1099/1042 & WH Ind:	
<input type="checkbox"/> Statutory Rate of 30%	Form 8233 _____	Initials _____ Date _____	
<input type="checkbox"/> Reduced Rate of 14% or ____%	Form W8-BEN _____		
<input type="checkbox"/> Exempt	Form W-9 _____		