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A8.868 Reporting and Withholding on Payments to Nonresident Aliens and Foreign Corporations

1. Purpose

To establish procedures for 1042S reporting and withholding on **1042S Reportable Payments** (Attachment 1) made to **nonresident aliens** and **foreign corporations**, in accordance with Internal Revenue Code sections 1441 and 1442 and the 1982 Tax Equity and Fiscal Responsibility Act. Determination of the payee's residence for tax purposes is obtained from UH Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2).

2. Applicability

This directive applies to all campuses and departments of the University of Hawai'i.

3. Definitions

The following definitions are from the Department of Treasury, Internal Revenue Service Publications:

- a. **Candidate for a Degree** (Pub. 519 - U.S. Tax Guide for Aliens)
A student (whether full or part-time) who:
 - 1) Attends a primary or secondary school or is pursuing a degree at a college or university, or
 - 2) Attends an educational institution that is authorized and accredited to provide a program that is acceptable for full credit toward a bachelor's or higher degree, or offers a program of training to prepare students for gainful employment in a recognized occupation.
- b. **Dependent Personal Services** (Pub. 901 - U.S. Tax Treaties)
Personal services performed as an employee rather than as an independent contractor.
- c. **Domestic Corporation** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)

A corporation that was created or organized in the U.S. or under laws of the U.S. or any of its states. Also includes a foreign corporation that elected to be treated as a domestic corporation.

d. **Effectively Connected Income** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)

When a nonresident alien or foreign corporation engages in a trade or business in the U.S., generally all income from sources within the U.S., **except** for annuities, compensation, dividends, gains, interest, premiums, profits, rents, royalties, salaries and wages, is considered to be effectively connected with a U.S. trade or business. These exceptions may or may not be effectively connected with a U.S. trade or business. The factors to be considered in establishing whether these exceptions are effectively connected include:

- 1) Whether the income is from assets used in, or held for use in, the conduct of the payee's trade or business, or
- 2) Whether the activities of the payee's trade or business were a material factor in the realization of the income.

If one of the above applies, the payee can elect to treat income as being effectively connected with a U.S. trade or business.

Nonresident aliens and foreign corporations are taxed in a different manner on income that is "effectively connected with a U.S. trade or business" vs. income that is "not effectively connected with a U.S. trade or business". Effectively connected income received by nonresident aliens and foreign corporations are taxed at graduated rates; which is how U.S. citizens, domestic corporations and resident aliens are taxed. Withholding is not required on such income (except for payroll withholdings on salaries & wages that are effectively connected with a U.S. trade or business). In order to determine taxes owed on effectively connected income, nonresident aliens and foreign corporations must file a U.S. income tax return.

Income that is not effectively connected with a U.S. trade or business is generally taxed at a flat statutory rate (30% or 14%). Withholding is required on income paid to nonresident aliens and foreign corporations, that

is not effectively connected with a U.S. trade or business. The University as payer of such income is required to withhold the taxes. While the statutory rates are generally 30% or 14%, exemption or reduced rate of withholding may apply under a tax treaty. Withholding may also be reduced by a claim for personal exemption.

- e. **Foreign Person (individual or corporation)** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)
A foreign person is a nonresident alien individual or foreign corporation that has not made an election under section 897(i) to be treated as a domestic corporation, foreign partnership, foreign trust, or foreign estate. It does not include a resident alien individual.
- f. **Independent Personal Services** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)
Personal services performed by an independent contractor as contrasted with those performed by an employee. Compensation includes payments for professional services, such as fees of an attorney, physician, or accountant made directly to the person performing the services.
- g. **Nonresident Alien** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)
A nonresident alien is an individual who is not a U.S. citizen or resident alien. This includes a nonresident alien fiduciary.
- h. **Qualified Scholarship, Fellowship and Traineeship Grant** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)
Amounts used by a recipient of a scholarship, fellowship or traineeship for the following expenses:
 - 1) Tuition and fees required for enrollment or attendance at an educational organization, and
 - 2) Fees, books, supplies, and equipment required for courses of instruction at the educational organization.
- i. **Resident Alien** (Pub. 519 - U.S. Tax Guide for Aliens)
An alien who is a lawful permanent resident of the U.S. or meets the "Substantial Presence Test". This test is met if the alien is present in the U.S. for more than 31 days during the current calendar year and more than 183 days during the past 3 consecutive calendar years. For actual requirements of the test, see IRS Pub. 519 "U.S. Tax Guide for Aliens". Resident aliens are taxed in the same manner as U.S. citizens.

j. **Visa** (Pub. 519 - U.S. Tax Guide for Aliens)

F-1 Student Visa Status

F-1 student status may be obtained by a non-immigrant alien student who has been admitted to a program of academic or language study, and who receives an I-20 form (Certificate of Eligibility for Non-Immigrant F-1 Status) from the institution that he/she will attend. The F-1 status, if approved, is demonstrated by an endorsement (generally a visa stamp) in a non-U.S. passport and on the I-94 Departure Card issued to an alien entering the U.S. The F-1 student is a bonafide student pursuing a full course of study. An F-1 visa is issued for the "duration of status (D/S)", i.e., the entire length of the academic study program, including any period of authorized practical training after completion of a degree program. F-1 students may transfer institutions or continue in the same or another institution to complete a different program, but a change of institution or degree objective must be reported to the U.S. Immigration & Naturalization Service (INS). F-1 students have selective employment benefits which currently include: on-campus employment, curricular and optional practical training in the field of study, off-campus employment under a Dept. of Labor Pilot Program, and off-campus employment based upon severe economic necessity. All work permissions must be authorized by the school's Designated School Officer (DSO) or the INS.

J-1 visa - Exchange Visitor

The J-1 visa is intended to promote cultural or academic exchange between the U.S. and other nations. J-1 visa status may be granted to students, trainees, teachers, researchers, or persons demonstrating special skills. Institutions approved by the U.S. Information Agency (USIA) may issue to any of the above persons an IAP-66 (Certificate of Eligibility for Exchange Visitor Status), and become the Program Sponsor. The IAP-66 is used to apply for the J-1 visa, which if approved, generally appears as a stamp in the non-U.S. passport and on the I-94 Departure Card issued to the person entering the U.S. A J-1 visa is currently issued for the duration of status (D/S). The J-1 may extend his/her stay, or transfer institutions by approval from institutional sponsors and notification of USIA. After the program end date noted on the IAP-66, the J-1 has 30 days to depart the country. Typically the J-1 is required to return to the home country for a period of two years before they are eligible to reenter the U.S. as temporary workers or permanent residents. J-1 students may be employed when specifically authorized by letter from their sponsor, for

on-campus employment, practical training off-campus or on-campus, or when severe economic necessity requires it.

M-1 visa - Vocational Student

An endorsement on a passport issued to students who enter the U.S. temporarily or solely to pursue a full course of study at an established vocational or other recognized nonacademic institution (other than a language training program). The vocational or nonacademic institution must have been designated by the student and approved by the Attorney General of the U.S. for attendance by these students. The individuals are admitted to the U.S. under the Immigration and Nationality Act.

For listing of common visa types seen in Hawai'i see (Attachment 3).

- k. **Withholding Agent** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)
Any person required to withhold tax including an individual, trust, estate, partnership, corporation, government agency, association, or tax-exempt foundation, whether domestic or foreign. Withholding agents include U.S. citizens and residents. They also include foreign nominees and fiduciaries that are residents of treaty countries and must withhold additional U.S. tax under tax treaty provisions. Resident or domestic fiduciaries of trusts or estates are withholding agents on payments to beneficiaries who are nonresident alien individuals, foreign partnerships, or foreign corporations.

4. General Information

- a. 1042S Reportable Payments to Nonresident Aliens

The University is required to withhold and deposit taxes and file returns with the IRS for **1042S Reportable Payments** (Attachment 1) made to **nonresident aliens** and **foreign corporations**. The University also issues statements to each nonresident alien payee for income paid and taxes withheld, if any.

- 1) Determination of Resident Status for Tax Purposes:
Nonresident Aliens

For tax purposes, payees are classified into one of the following categories: (1) domestic corporation / U.S. citizen (2) resident alien or (3) nonresident alien / foreign corporation. The University uses Form WH-1 "Statement of Citizenship

and Residence for Tax Purpose" (Attachment 2) to obtain the payee's resident status. Withholding and reporting requirements of this section do not apply to domestic corporations / U.S. citizens or resident aliens; only to foreign corporations / nonresident aliens. A foreign corporation is one that was not created or organized in the U.S. or under laws of the U.S. or any of its states, and has not elected to be treated as a domestic corporation. A nonresident alien is an alien who does not meet either the "Green Card Test" or the "Substantial Presence Test". Requirements for each test are as follows:

- a) "Green Card" Test - Permanent Resident, Immigrant, or Refugee
A lawful permanent resident of the United States, at any time who has received the privilege, according to immigration laws, of residing permanently in the United States as an immigrant. An alien generally has this status if the Immigration and Naturalization Service (INS) has issued such person an Alien Registration Card or "Green" Card and such person has not received an administrative or judicial determination of abandonment of U.S. residency.
- b) Substantial Presence Test
To meet this substantial presence test, the alien must be physically present in the United States on at least:
- i) 31 days during the current calendar year,
and
 - ii) 183 days during the 3-year period that includes the current calendar year and the 2 calendar years immediately before that, counting:
 - (1) All the days you were present in the U.S. in the current year *and*
 - (2) 1/3 of the days you were present in the first year before the current year, *and*
 - (3) 1/6 of the days you were present in the second year before the current year.

For the substantial presence test, days for which the alien is an exempt individual should not be counted. The term "exempt individual" does not refer to someone exempt from U.S.

tax, but to anyone in the following categories:

- i) An individual temporarily present in the U.S. as a foreign government-related individual
- ii) A teacher or trainee, temporarily present in the U.S. under a "J" visa (other than as a student), who substantially complies with the requirements of the visa
- iii) A student, temporarily present in the U.S. under an "F", "J", or "M" visa, who substantially complies with the requirements of the visa
- iv) A professional athlete temporarily present in the U.S. to compete in a charitable sports event

An alien who meets either the "Green Card Test" or the "Substantial Presence Test" will be classified as a resident alien for tax purposes.

2) Determination of U.S. Source and Effectively Connected Income: 1042S Reportable Payments

Nonresident aliens and foreign corporations are generally taxed only on income received from sources within the U.S. (**U.S. source income**), that is **not effectively connected** with their U.S. trade or business.

Source of income is determined as follows:

<u>Type of Income</u>	<u>Source Determined by:</u>
Interest	Residence of payer
Royalties/Rents	Where property is used/located
Pensions	Where services are performed while a nonresident alien

<u>Type of Income</u>	<u>Source Determined by:</u>
Scholarships and fellowships	Residence of payer
Compensation for personal services	Where services are performed

Income that is not effectively connected is described below:

When a nonresident alien or foreign corporation engages in a trade or business in the U.S., generally all income from sources within the U.S., **except** for annuities, compensation, dividends, gains, interest, premiums, profits, rents, royalties, salaries and wages, is considered to be effectively connected with a U.S. trade or business. These exceptions may or may not be effectively connected with a U.S. trade or business. The factors to be considered in establishing whether these exceptions are effectively connected include:

- a) Whether the income is from assets used in, or held for use in, the conduct of the payee's trade or business, or
- b) Whether the activities of the payee's trade or business were a material factor in the realization of the income.

If one of the above applies, the payee can elect to treat income as being effectively connected with a U.S. trade or business.

Nonresident aliens and foreign corporations are taxed in a different manner on income that is "effectively connected with a U.S. trade or business" vs. income that is "not effectively connected with a U.S. trade or business". Effectively connected income received by nonresident aliens and foreign corporations are taxed at graduated rates; which is how U.S. citizens, domestic corporations and resident aliens are taxed. Withholding is not required on such income (except for payroll withholdings on salaries & wages that are effectively connected with a U.S. trade or business). In order to determine taxes

owed on effectively connected income, nonresident aliens and foreign corporations must file a U.S. income tax return.

Income that is not effectively connected with a U.S. trade or business is generally taxed at a flat statutory rate (30% or 14%). Withholding is required on income paid to nonresident aliens and foreign corporations, that is not effectively connected with a U.S. trade or business. The payer of such income is required to withhold the taxes. While the statutory rates are generally 30% or 14%, exemption or reduced rate of withholding may apply under a tax treaty. Withholding may also be reduced by a claim for personal exemption. The University as payer of such income is required to withhold the taxes. While the statutory rates are generally 30% or 14%, exemption or reduced rate of withholding may apply under a tax treaty. Withholding may also be reduced by a claim for personal exemption.

b. Statutory Withholding Rates

The statutory withholding rate on 1042S Reportable Payments is 30%, except on scholarship, fellowship and traineeship grants.

Special rules apply for withholding rates on scholarship, fellowship and traineeship payments to nonresident aliens. Withholding on such payments is based upon several factors including; candidate's degree status, use of funds and visa type. The statutory withholding rate on these payments can be either 0%, 14% or 30%.

If the payee is a **candidate for a degree** and funds are used for **qualifying purposes**, no withholding is required.

If the payee is a **candidate for a degree** and funds are used for both **qualifying** and **nonqualifying purposes**, the nonqualifying portion must be determined. This usually occurs when the grant amount clearly exceeds the cost of qualifying expenses or when the grant specifies expenditure categories that are non-qualifying in nature. An exception to this is that if the grant terms stipulate that the recipient must perform services as part of the scholarship, fellowship or traineeship grant, then withholding is only required on the portion which represents payment for services and not the entire amount of the scholarship or fellowship. Taxes must be withheld

at 14% on amounts received from U.S. sources by an alien present under an "F", "J" or "M" visa, if the funds are used for unqualified purposes (e.g. room, board, incidental expenses).

If the nonresident alien receiving a scholarship, fellowship or traineeship grant is **not a candidate for a degree** and is presently in the U.S. under an **"F", "J" or "M" visa**, taxes must be withheld at 14% (unless an exemption or reduced rate is claimed) on the total amount of the grant that is from U.S. sources if the following requirements are met:

- 1) The grant must be for study, training, or research at an educational organization in the U.S., and
- 2) The grant must be made by:
 - a. A tax-exempt organization operated for charitable, religious, educational, etc. purposes,
 - b. A foreign government
 - c. A federal, state, or local government agency, or
 - d. An international organization, or a binational or multinational educational or cultural organization created or continued by the Fulbright-Hays Act.

If the grant does not meet both (a) and (b) above, taxes must be withheld at 30% on amounts from U.S. sources, unless an exemption or reduced rate is claimed.

If the nonresident alien receiving a scholarship, fellowship or traineeship grant is **not a candidate for a degree** and **does not have an "F", "J" or "M" visa**, taxes must be withheld at 30%, unless an exemption or reduced rate can be claimed.

c. Exemption or Reduced Rate of Withholding

Although the statutory rate of withholding is 30% or 14% for scholarship, fellowship and traineeship grants, a nonresident alien may claim exemption from withholding or reduced rate of withholding under the following conditions: (1)effectively connected income, (2)tax treaty and (3)personal exemption.

1) Effectively Connected vs. Not Effectively Connected Income

Nonresident aliens may claim exemption from withholding on any income that is effectively connected with a U.S. trade or business and is included in their gross income, except on compensation for personal services. Withholding is required on compensation for personal services whether or not it is effectively connected with a U.S. trade or business, unless a tax treaty applies (see item 2 below).

Payees who are present in the U.S. under an "F", "J" or "M" visa are deemed to be engaged in a U.S. trade or business. The portion of these payees' scholarship, fellowship or traineeship grant that is used for non-qualifying purposes is effectively connected with a U.S. trade or business. Thus the payee can be exempt from withholding on such income, if the proper forms are filed. The payee may also elect to treat other types of income as being effectively connected, provided that the connection criteria are met. The process for determining the required forms are described below. If the nonresident alien payee does not complete and submit the proper forms, taxes will be withheld at the statutory rate of 30% or 14%.

2) Tax Treaty

Nonresident aliens may choose to claim exemption or a reduced rate of withholding under a tax treaty. A U.S. tax treaty is an agreement between the U.S. and another foreign country, which may exempt or reduce withholding on payments made to residents of that country. The exemptions from tax or reduced rates of tax vary between countries and as to specific types of income. If a treaty does not cover a particular type of income or if there is no tax treaty between the U.S. and the payee's country of residence for tax purposes, then the University must withhold taxes at the statutory rates. If the income is covered by a tax treaty and the proper forms are submitted, the University should follow the provisions of the treaty, since tax treaties override the Internal Revenue Codes and Regulations. If the nonresident alien payee does not complete and submit the forms required to inform the University that they are residents of a

treaty country, taxes will be withheld at the statutory rates. The process for determining the proper forms are described below.

3) Personal Exemption

Nonresident aliens may choose to claim a personal exemption to reduce the amount of income subject to withholding. Nonresident aliens are allowed only one personal exemption. However, individuals who are residents (for tax purposes) of Canada, Mexico, Japan or South Korea are allowed the same exemptions as U.S. citizens. The personal exemption amount may be adjusted annually by the IRS. The nonresident alien must submit the proper withholding forms to claim this exemption amount. The process for determining the proper forms are described below.

5. Responsibilities

a. Campus/Department

For the 1042S Reportable Payments (Attachment 1), a Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2) must be obtained from the payee. Campus/departments are also responsible for updating any changes in status. A separate statement will not be required for each payment; only if there are any changes regarding information provided on Form WH-1. Campuses/departments are not responsible for providing assistance with preparation of the foreign payee's tax return. Applicable IRS forms must also be obtained from the payee.

b. Disbursing Office

- 1) Information from the Form WH-1, "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2) is used to determine the proper withholding rates or exemption from withholding.
- 2) During the year, amounts withheld are deposited with the IRS in accordance with the regulations. Deposit requirements vary, based upon the balance of taxes withheld.
- 3) At year end, a 1042S "Foreign Person's U.S. Source Income Subject to Withholding" (Attachment 4) must be issued to the payees and filed with the IRS.

This return includes all reportable payments made to nonresident aliens / foreign corporations and amounts withheld, during the calendar year. Form 1042 "Annual Withholding Tax Return for U.S. Source Income of Foreign Persons" (Attachment 5), which is a summary of the individual 1042S', must also be filed with the IRS.

6. Procedures

a. Campus/Departments

- 1) Prepare the payment document with the proper object symbol and determine whether it is a 1042S Reportable Payment (Attachment 1).
- 2) For 1042S Reportable Payments, if this is an initial payment to a particular payee, obtain a Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2) from payee. The Disbursing Office can be contacted to see whether a Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2) and applicable forms have already been submitted for the payee.

Note: If payee notifies you that they are a U.S. citizen, domestic corporation or resident alien and object symbol is only 1042S reportable (not 1099 reportable), it is not necessary for them to complete a Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2).

- a) If payee is a **U.S. citizen** or a **resident alien**, requirements of this section do not apply. Form 1099-MISC information reporting and backup withholding may apply if object symbol is a 1099-MISC reportable type (See APM A8.867 for requirements). **Do not forward Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" for U.S. citizens or resident aliens to the Disbursing Office, if object symbol is only 1042S Reportable.**
- b) If payee is a **nonresident alien**, determine income type and obtain applicable forms from the payee.

See Nonresident Alien Matrix (Attachment 6) for forms required from payee; based upon income type, "effectively connected" status,

treaty position, personal exemption, and other criteria for scholarship, fellowship and traineeship payments. Applicable withholding rates are also noted on the nonresident alien matrix for the payee's information. This matrix should be used in conjunction with the procedures below.

i) Interest, royalties, real property income, pensions, annuities, alimony, insurance premiums or other income (e.g. post death payroll, repairs and maintenance, per diem, travel expenses, rent and nonpersonal services)

(1) Determine whether this income is effectively connected with the payee's U.S. trade or business. To determine if it is effectively connected, see Form WH-1, section D (Source of Income). If payee responds "yes" to question 2, the payee may elect to treat this income as being effectively connected with their U.S. trade or business. The payee must submit Form 4224 in order to claim the exemption from withholding.

(2) Determine whether there is a tax treaty between the U.S. and the payee's country of residence for tax purposes. See listing of U.S. Tax Treaties (Attachment 2) which is shown by individual country and income type. Although a tax treaty exists between the U.S. and the payee's country of residence for tax purposes, it should be noted that additional requirements may apply (e.g., amount received, number of days present in the U.S.). The Disbursing Office will determine eligibility for the tax treaty, using the additional information provided on Form WH-1. Specific requirements of the tax treaties can be found in IRS Publication 901 "U.S. Tax Treaties".

- (3) Obtain forms required from the payee, based upon election of exemption for effectively connected income or treaty position.
- (4) Inform nonresident alien payee of withholding rate.
 - No withholding is required if income is effectively connected with the payee's trade or business in the U.S.
 - If no treaty exists, taxes will be withheld at the statutory rate of 30%.
 - If treaty exists, the payee may be exempt from withholding or taxed at a reduced rate. Actual rate of withholding may vary between 0% to 30%. Determination will be made by the Disbursing Office based upon evaluation of information provided on the Form WH-1 "Statement of Citizenship and Residence for Tax Purpose".
- (5) Attach required forms to encumbrance or initial payment document and forward to the Disbursing Office.

ii) **Scholarship, Fellowship and Traineeship Grants**

- (1) Determine whether this income is effectively connected with the payee's U.S. trade or business. Scholarship, fellowship and traineeship recipients who are present in the U.S. under an "F", "J" or "M" visa are deemed to be engaged in a U.S. trade or business. The portion of these payees' scholarship, fellowship or traineeship grant that is used for non-qualifying purposes is deemed to be effectively connected with a U.S. trade or business. The payee must submit Form W-4 in order to claim

the exemption from withholding.

- (2) Determine whether there is a tax treaty between the U.S. and the payee's country of residence for tax purposes. See listing of U.S. Tax Treaties (Attachment 2) which is shown by individual country and income type. Although a tax treaty exists between the U.S. and the payee's country of residence for tax purposes, it should be noted that additional requirements may apply (e.g., amount received, number of days present in the U.S.). The Disbursing Office will determine eligibility for the tax treaty, using the additional information provided on Form WH-1 "Statement of Citizenship and Residence for Tax Purpose". Specific requirements of the tax treaties can be found in IRS Publication 901 "U.S. Tax Treaties".
 - If there is no tax treaty between the U.S. and the payee's country of residence for tax purposes, obtain information on degree status, use of funds, visa type and meeting of specific requirements from Form WH-1 "Statement of Citizenship and Residence for Tax Purpose".
 - If a tax treaty exists between the U.S. and the payee's country of residence for tax purposes, no additional information is required. Tax treaties override the Internal Revenue Codes and Regulations.
- (3) Determine whether payee will elect a personal exemption, which will reduce the amount of income subject to withholding. Nonresident aliens are allowed only one personal exemption. However, individuals who are residents of Canada, Mexico,

Japan or South Korea for tax purposes are allowed the same exemptions as U.S. citizens. The personal exemption amount may be adjusted annually, by the IRS. The Disbursing Office will compute the taxable amount, using the additional information provided on Form WH-1.

- (4) Obtain forms required from the payee, based upon election of exemption for effectively connected income, treaty position, or election of the personal exemption.
- (5) Inform nonresident alien payee of withholding rate.
 - No withholding is required if the payee elects an exemption for income that is effectively connected with a U.S. trade or business.
 - If no treaty exists, taxes will be withheld at rates ranging between 0% to 30%, based on the payee's degree status, use of funds and type of visa.
 - If treaty exists, the payee may be exempt from withholding or taxed at a reduced rate. Actual rate of withholding may vary between 0% to 30%. Determination will be made by the Disbursing Office based upon evaluation of information provided on the Form WH-1 "Statement of Citizenship and Residence for Tax Purpose".
- (6) Attach required forms in front of initial encumbrance or initial payment document and forward to the Disbursing Office.

iii) **Compensation for Independent Personal Services**

- (1) Determine whether payee will elect a personal exemption. Nonresident

aliens are allowed only one personal exemption. However, individuals who are residents of Canada, Mexico, Japan or South Korea for tax purposes are allowed the same exemptions as U.S. citizens. The personal exemption amount may be adjusted annually, by the IRS. The Disbursing Office will compute the taxable amount, using the additional information provided on Form WH-1 "Statement of Citizenship and Residence for Tax Purpose".

- (2) Determine whether there is a tax treaty between the U.S. and the payee's country of residence for tax purposes. See listing of U.S. Tax Treaties (Attachment 2) which is shown by individual country and income type. Although a tax treaty exists between the U.S. and the payee's country of residence for tax purposes, it should be noted that additional requirements may apply (e.g., amount received, number of days present in the U.S.). The Disbursing Office will determine eligibility for the tax treaty, using the additional information provided on Form WH-1 "Statement of Citizenship and Residence for Tax Purpose". Specific requirements of the tax treaties can be found in IRS Publication 901 "U.S. Tax Treaties".
- (3) Obtain forms required from the payee, based upon treaty position and election of personal exemption.
- (4) Inform nonresident alien payee of withholding rate.
 - If no treaty exists, taxes will be withheld at the statutory rate of 30%.
 - If treaty exists, the payee may be exempt from withholding or taxed at a reduced rate. Actual rate of

withholding may vary between 0% to 30%. Determination will be made by the Disbursing Office based upon evaluation of information provided on Form WH-1.

- (5) Attach required forms to encumbrance or initial payment document and forward to the Disbursing Office.
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- 3) If payee receives income that is effectively connected with a U.S. trade or business or if payee claims exemption or reduced rate of withholding under a tax treaty:
 - a) Inform payee that a Taxpayer Identification Number (TIN) is required for nonresident aliens who receive effectively connected income or elect an exemption or reduced rate of withholding under a tax treaty.
 - b) If payee does not have a TIN, provide Form SS-4 "Application for Employer Identification Number" (Attachment 12) or Form SS-5 "Application for Social Security Card" (Attachment 13) to the payee. Payee must complete and submit the application to the respective office: the local Social Security Administration office for SSN or the regional Internal Revenue Service center for EIN. All inquiries must be addressed with the respective offices. Payees may also obtain an EIN by telephone through the Tele-TIN service and use it immediately. See detailed instructions on Form SS-4.
 - c) If the payee does not have a TIN and is notified by the Social Security Administration that a Social Security Number (SSN) cannot be issued, use Form W-7 "Application for IRS Individual Taxpayer Identification Number" (Attachment 14) to apply for an IRS individual taxpayer identification number (ITIN). An ITIN is a nine-digit number issued by the U.S. Internal Revenue Service (IRS) to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a SSN. ITINs are intended for tax use only. For example, the numbers will create no inference regarding the

immigration status of a foreign person or the right of that person to be legally employed in the United States.

- d) Payee must provide the TIN on Form WH-1. If the payee is claiming exemption or reduced rate of withholding under a tax treaty, the TIN must be provided on the exemption form.

b. Disbursing Office

- 1) For all payments made on 1042S reportable object codes:
 - a) Review Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" and ensure that applicable sections have been properly completed.
 - b) Ensure that applicable forms are on file and review for completeness.
 - c) Evaluate information to determine proper withholding rate or exemption from withholding.
 - d) Process payment document to nonresident alien payee, net of accrual amount due to IRS.
- 2) Deposit taxes withheld with IRS. Deposit requirements vary, based upon the balance of taxes withheld.
- 3) At year end, file a Form 1042S "Foreign Person's U.S. Source Income Subject to Withholding" (Attachment 4) and Form 1042 "Annual Withholding Tax Return for U.S. Source Income of Foreign Persons" (Attachment 5) with the IRS. Issue a Form 1042S to the individual nonresident alien payees.

7. Availability of Forms

Supplies of the following forms are available upon request from the Disbursing Office:

- a. Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2)
- b. Form 1001 "Ownership, Exemption, or Reduced Rate Certificate" (Attachment 7)

- c. Form 4224 "Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States" (Attachment 8)
- d. Form 8233 "Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual" (Attachment 9)
- e. Tax Treaty Questionnaire (Sample for Japan) (Attachment 10)
- f. Form W-4 "Employee's Withholding Allowance Certificate" (Attachment 11)
- g. Form SS-4 "Application for Employer Identification Number" (Attachment 12)
- h. Form SS-5 "Social Security Administration Application For A Social Security Card" (Attachment 13)
- i. Form W-7 "Application for IRS Individual Taxpayer Identification Number" (Attachment 14)

NOTE: The IRS publications and forms can be ordered by calling IRS toll-free at 1-800-829-3676 or use Internet address: http://www.irs.ustreas.gov/prod/forms_pubs/index.html. The local IRS office also has supplies of most forms and publications.

Although forms can be obtained directly from the IRS, UH Disbursing Office forms should be used since the following withholding agent information are preprinted on these forms:

- 1) Name of Withholding Agent:
University of Hawai'i
- 2) Employer Identification Number:
99-6000354
- 3) U.S. Address:
1402 Lower Campus Rd., Bldg 171, Rm 16
Honolulu, Hawai'i 96822

1042S REPORTABLE FMIS OBJECT CODES

FMIS OBJECT CODES and DESCRIPTION		IRS INCOME CODES and TYPE OF INCOME	
2900	SVC, ST EMP-OTHERS	16	Compensation for Independent Personal Services
2905	SVC, ST EMP-ROYALTY	12	Other Royalties (e.g., copyright, recording, publishing, etc.)
2910	SVC, ST EMP-AUDIT/ACCTG	16	Compensation for Independent Personal Services
2915	SVC, ST EMP-LEGAL	16	Compensation for Independent Personal Services
2920	SVC ST EMP-MEDICAL	16	Compensation for Independent Personal Services
2925	SVC, ST EMP-ENG-ARCH	16	Compensation for Independent Personal Services
2930	SVC, ST EMP-OTH DEPTS	16	Compensation for Independent Personal Services
2935	SVC, ST EMP-HONORARIA	16	Compensation for Independent Personal Services
2940	SVC, ST EMP-EXAM/GRADING	16	Compensation for Independent Personal Services
2950	SVC, ST EMP-SUB<\$25,000	16	Compensation for Independent Personal Services
2961	PAYROLL, POST DEATH (IRS86-109)	50	Other Income (Specify)
2970	SVC, ST EMP-ENG-ARCH, NO OH	16	Compensation for Independent Personal Services
2971	SVC, ST EMP-OTH DEPTS, NO OH	16	Compensation for Independent Personal Services
2972	SVC, ST EMP-SUB>\$25,000	16	Compensation for Independent Personal Services
3472	R&M VEHICLE-MKSS, NO OH	50	Other Income (Specify)
3473	SPEC VEHIC LEASE-MKSS, NO OH	50	Other Income (Specify)
4163	CAR MILEAGE (FNE))	50	Other Income (Specify)
4263	TRANSP, IN ST (FNE)	50	Other Income (Specify)
4363	SUBSIST, IN ST (FNE)	50	Other Income (Specify)
4463	TRANSP, OUT ST (FNE)	50	Other Income (Specify)
4493	TRANSP, FOREIGN (FNE)	50	Other Income (Specify)
4563	SUBSIST, OUT ST (FNE)	50	Other Income (Specify)
4593	SUBSIST, FOREIGN (FNE)	50	Other Income (Specify)
4663	HIRE PASS CAR (FNE)	50	Other Income (Specify)
4693	HIRE PASS CAR, FOREIGN (FNE)	50	Other Income (Specify)
4700	MOTOR POOL CAR (HIRE OF)	50	Other Income (Specify)
4863	OTH TRAVEL (FNE)	50	Other Income (Specify)
4893	OTH TRAVEL, FOREIGN (FNE)	50	Other Income (Specify)
4894	OTH TRAVEL, HIRE AIRPLANES	50	Other Income (Specify)
4895	OTH TRAVEL, BUS SERVICES	50	Other Income (Specify)
5500	RENT-LAND & BLDG	13	Real Property Income
5501	RENT-LAND & BLDG, NON-UH FAC	13	Real Property Income
5600	RENT-EQUIPMENT, OTHER	50	Other Income (Specify)
5605	RENT-EQUIP, DATA PROCESS	50	Other Income (Specify)
5606	RENT-INSTALL CONTR PAY	50	Other Income (Specify)
5610	RENT-EQUIP, OTHER OFF	50	Other Income (Specify)
5700	RENT-OTHERS	50	Other Income (Specify)
5705	RENT-MOTOR VEHICLE	50	Other Income (Specify)
5800	R&M, OTHER	50	Other Income (Specify)
5805	R&M, OFF FURN & EQUIP	50	Other Income (Specify)
5810	R&M, MACH & EQ, SPEC	50	Other Income (Specify)
5815	R&M, MACH & EQ, ROUT	50	Other Income (Specify)
5820	R&M, BLDGS & STRUC, SPEC	50	Other Income (Specify)

1042S REPORTABLE FMIS OBJECT CODES

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Attachment 1

FMIS OBJECT CODES and DESCRIPTION		IRS INCOME CODES and TYPE OF INCOME	
5821	R&M, ELEC TEST EQUIP	50	Other Income (Specify)
5822	R&M, LASER	50	Other Income (Specify)
5823	R&M, COMPUTER	50	Other Income (Specify)
5825	R&M, BLDGS & STRUC, ROUT	50	Other Income (Specify)
5830	R&M, GROUNDS, SPEC	50	Other Income (Specify)
5835	R&M, GROUNDS, ROUT	50	Other Income (Specify)
5840	R&M, MOTOR VEH	50	Other Income (Specify)
5900	INSURANCE, OTHER	14	Pensions, Annuities, Alimony and/or Insurance Premiums
5905	INSURANCE, LIABILITY	14	Pensions, Annuities, Alimony and/or Insurance Premiums
6100	INTEREST, BONDED DEBT	01	Interest Paid by U.S. Obligors - General
6200	INTEREST, OTHER	01	Interest Paid by U.S. Obligors - General
6201	INTEREST, INSTALLMENT PAY	01	Interest Paid by U.S. Obligors - General
6400	G-IN-AID, INTERGOVT	15	Scholarships, and Fellowship Grants
6503	G-IN-AID, TUITION, (F,R)	15	Scholarships, and Fellowship Grants
6513	G-IN-AID, TUITION (F,R)	15	Scholarships, and Fellowship Grants
6523	G-IN-AID, FELLOWSHIPS (F,R)	15	Scholarships, and Fellowship Grants
6533	G-IN-AID, STIPENDS (F,R)	15	Scholarships, and Fellowship Grants
6543	G-IN-AID, TRNEE-TRAVEL (F,R)	15	Scholarships, and Fellowship Grants
6553	G-IN-AID, TRNEE-PER DIEM (F,R)	15	Scholarships, and Fellowship Grants
6563	G-IN-AID, TRNEE-BD/LODG (F,R)	15	Scholarships, and Fellowship Grants
6573	G-IN-AID, TRNEE-BOOKS/SUP (F,R)	15	Scholarships, and Fellowship Grants
6583	G-IN-AID, TRNEE-DEPEND ALW (F,R)	15	Scholarships, and Fellowship Grants
7100	SVC, NON-ST EMP-OTHER	16	Compensation for Independent Personal Services
7105	SVC, NON-ST EMP-ROYALTY	12	Other Royalties (e.g., copyright, recording, publishing, etc.)
7110	SVC, NON-ST EMP-AUDIT/ACCTG	16	Compensation for Independent Personal Services
7115	SVC, NON-ST EMP-LEGAL	16	Compensation for Independent Personal Services
7120	SVC, NON-ST EMP-MEDICAL, OTH	16	Compensation for Independent Personal Services
7125	SVC, NON-ST EMP-ENG ARCH	16	Compensation for Independent Personal Services
7130	SVC, NON-ST EMP-OTH DEPTS	16	Compensation for Independent Personal Services
7135	SVC, NON-ST EMP-HONORARIA	16	Compensation for Independent Personal Services
7140	SVC, NON-ST EMP-EXAM/GRADING	16	Compensation for Independent Personal Services
7150	SVC, NON-ST EMP-SUB<\$25,000	16	Compensation for Independent Personal Services
7170	SVC, NON-ST EMP-ENG ARCH NO OH	16	Compensation for Independent Personal Services
7171	SVC, NON-ST EMP-OTH DPT NO OH	16	Compensation for Independent Personal Services
7172	SVC, NON-ST EMP-SUB >\$25,000	16	Compensation for Independent Personal Services
7173	SVC, NON-ST EMP-PATIENT CARE	16	Compensation for Independent Personal Services
7174	SVC, NON-ST EMP-LOBBYING	16	Compensation for Independent Personal Services
7215	COMPUTER SVC	50	Other Income (Specify)
7220	PHOTOCOPY SVC	50	Other Income (Specify)
7245	FEES OTHER THAN PERSONAL SVC	50	Other Income (Specify)
7300	INT EXP DUE TO LATE PAYMENT	01	Interest Paid by U.S. Obligors - General

WH-1 (Disb.)
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PM A8.867 and A8.868

STATEMENT OF CITIZENSHIP AND RESIDENCE FOR TAX PURPOSE

Provide all information requested. Please complete **BOTH FRONT AND BACK** of this form. Print clearly or type all information.

A. (1). GENERAL INFORMATION

Last or Family Name	First Personal Name	Middle Name	Taxpayer Identification Number
Business Name (if sole proprietor, provide DBA name)		Campus/Department	Name & Tel. No. of Contact at U.H.
The person listed above is: (check only one box) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Gov't Agency <input type="checkbox"/> Corp. <input type="checkbox"/> Tax Exempt Org.			You primarily (check only one box) <input type="checkbox"/> provide services <input type="checkbox"/> provide services & sell goods

(2). ADDRESS IN YOUR COUNTRY OF RESIDENCE FOR TAX PURPOSE

(If you are a *resident alien* or *permanent resident* of the U.S., enter your U.S. address. If you are a *U.S. citizen/domestic corporation* complete section A1 & A2 only, do not answer any other questions and sign **PART G** on the back of this form.)

Number and Street	Country of residence for tax purpose
City, province or state, and postal code	Tel. No.
	Country of which you are a citizen

(3). U.S. ADDRESS (HOME)

Number and Street	Local Telephone Number (if any)
City	State
	Zip Code

B. IMMIGRATION CATEGORY Attach one of the following documents to this form:

- (1) If you are a Permanent Resident, Immigrant, or Refugee, attach a copy of both sides of your Alien Registration or "Green" Card. Check the first box in "Current Status" below and sign **PART G** on the back of this form. Do not answer any other questions. Complete and attach IRS Form 1078 "Certificate of Alien Claiming Residence in the United States".
- (2) If you hold F-1 Student, J-1 Exchange Visitor, M-1 Vocational Student or other nonimmigrant status, attach a copy of both sides of your I-94 or I-797, and answer all other questions.
- (3) If you are currently applying for an extension of stay, attach a copy of the appropriate official extension application form; answer all other questions

<p>CURRENT STATUS (Check only one box):</p> <input type="checkbox"/> Permanent Resident of the United States/Immigrant/Refugee <input type="checkbox"/> F-1 Student (nonimmigrant) <input type="checkbox"/> J-1 Exchange Visitor (Students, Professors, Scholars)(nonimmigrant) <input type="checkbox"/> M-1 Vocational Student (nonimmigrant) <input type="checkbox"/> Other: _____ (nonimmigrant)	<p>IMMIGRATION CATEGORY STATUS DATE(S)</p> <p>When did you first acquire your current nonimmigrant status? (Check Box A OR Box B. Write the date in the spaces provided - Month/Day/Year)</p> <input type="checkbox"/> (A) On ____/____/____, when I entered the U.S. in that status. <input type="checkbox"/> (B) On ____/____/____, the date the INS changed my status. Have you ever held an INS classification other than your current status? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what was the previous INS classification on your I-94 or I-797? On what date did you receive this classification? ____/____/____ If your I-94 or I-797 has expired, have you applied for an extension? <input type="checkbox"/> Yes (If Yes, on what date? ____/____/____) <input type="checkbox"/> No
When does your duration of status expire? Enter the Month/Day/Year in the space provided below (Expiration date of I-20). ____/____/____	

C. RESIDENCY DETERMINATION FOR U.S. TAX PURPOSES

<p>FIVE-YEAR LIMIT</p> <p>Generally, students will be considered <u>nonresident aliens</u> for tax purpose for five years after their original entry into the United States.</p>	<p>Check one of the two boxes below, only if applicable:</p> <input type="checkbox"/> I am an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student and have been in the United States for less than five years. Check box 2 in TAX STATUS below. <input type="checkbox"/> I am an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student and have been in the United States for more than five years. I have established with the IRS that I do not plan to reside in the U.S. when my education is completed. (Attach a copy of any correspondence with, or rulings from the IRS). Check box 2 in TAX STATUS below. <input type="checkbox"/> I am an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student and have been in the United States for more than five years. I have not corresponded with the IRS. Check box 1 in TAX STATUS below. (NOTE: If you did NOT mark a box, complete Test B, directly below.									
<p>SUBSTANTIAL PRESENCE TEST</p> <p>If you meet the requirements of the Substantial Presence Test, you will be a <u>resident alien</u> for tax purposes.</p>	<p>To complete the Substantial Presence Test, do not count any days during your first 5 years in the U.S. in which you were an F, J or M category nonimmigrant student. You will meet the requirements of the test if you have been in the U.S. for 31 days during the document calendar year and a total of 183 days excluding any days present as an F, J or M category nonimmigrant student during your first five years in the U.S..</p> <p>I HAVE BEEN PRESENT IN THE U.S. DURING THE CURRENT AND PREVIOUS TWO YEARS AS FOLLOWS:</p> <table style="width: 100%;"> <tr> <td>During the current calendar year</td> <td>Enter Year: _____</td> <td>Enter Number of Days: _____ x 1 = _____</td> </tr> <tr> <td>Last year</td> <td>Enter Year: _____</td> <td>Enter Number of Days: _____ x 1/3 = _____</td> </tr> <tr> <td>Two years ago</td> <td>Enter Year: _____</td> <td>Enter Number of Days: _____ x 1/6 = _____</td> </tr> </table> <p>TOTAL NUMBER OF DAYS PRESENT IN THE UNITED STATES FOR THE PURPOSE OF THIS TEST: _____</p> <p>If current calendar year days is 31 or more and total days is 183 or more, check Box (1) below. If current calendar year days is less than 31 or total days is less than 183, check Box (2) below.</p>	During the current calendar year	Enter Year: _____	Enter Number of Days: _____ x 1 = _____	Last year	Enter Year: _____	Enter Number of Days: _____ x 1/3 = _____	Two years ago	Enter Year: _____	Enter Number of Days: _____ x 1/6 = _____
During the current calendar year	Enter Year: _____	Enter Number of Days: _____ x 1 = _____								
Last year	Enter Year: _____	Enter Number of Days: _____ x 1/3 = _____								
Two years ago	Enter Year: _____	Enter Number of Days: _____ x 1/6 = _____								
<p>TAX STATUS:</p> <p>You must check one of these two boxes.</p>	<input type="checkbox"/> 1. I am a RESIDENT OF THE UNITED STATES FOR TAX PURPOSES . Sign PART G on the back of this form. Do not answer any other questions. Complete and attach IRS Form 1078 "Certificate of Alien Claiming Residence in the United States" to this form. <input type="checkbox"/> 2. I do not meet the requirements for residency in the U.S. I am a NONRESIDENT ALIEN FOR TAX PURPOSES .									

PLEASE COMPLETE AND SIGN THE OTHER SIDE OF THIS FORM

D. SOURCE OF INCOME / EFFECTIVELY CONNECTED INCOME

Check appropriate box for income type and answer related question.

1. Income received was for:	Yes	No
<input type="checkbox"/> (a) RENTS/ROYALTIES Is property located or used in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b) INTEREST		
<input type="checkbox"/> (c) SCHOLARSHIPS, FELLOWSHIPS AND TRAINEESHIPS Is grantor a U.S. resident?	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d) COMPENSATION FOR INDEPENDENT PERSONAL SERVICES Are services performed in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>
2. Is this income connected with a trade or business in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>

E. SCHOLARSHIP, FELLOWSHIP AND TRAINEESHIP

If you are receiving a scholarship, fellowship or traineeship, answer questions related to your degree status (Candidate for a Degree vs. Nondegree).
If not, go to **PART F**.

Total scholarship, fellowship and traineeship award \$ _____	Yes	No
<input type="checkbox"/> CANDIDATE FOR A DEGREE		
1. Will funds be used or are you required to use (under conditions of the grant) the award, for the following:	<input type="checkbox"/>	<input type="checkbox"/>
a. Tuition & fees for enrollment or attendance at an educational organization? If yes, % _____ of total award.		
b. Fees, books, supplies and equipment required for courses of instruction at the educational organization? If yes, % _____ of total award.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> NONDEGREE		
1. Is the grant for study, training or research at an educational organization in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>
2. Was the grant made by any of the following:		
a. A tax-exempt organization operated for charitable, religious, educational, etc. purpose?	<input type="checkbox"/>	<input type="checkbox"/>
b. A foreign government?	<input type="checkbox"/>	<input type="checkbox"/>
c. A federal, state or local government agency?	<input type="checkbox"/>	<input type="checkbox"/>
d. An international organization, or a binational or multinational educational or cultural organization created or continued under the Fulbright-Hays Act?	<input type="checkbox"/>	<input type="checkbox"/>

F. EXEMPTION OR REDUCED RATE OF WITHHOLDING

Check one of the following boxes and answer related questions:

	Yes	No
<input type="checkbox"/> (A) I claim exemption from U.S. withholding tax in accordance with the Income Tax Treaty between the U.S. and my country of residence. I have attached the required IRS Forms: FORM 8233 (Compensation for independent personal services). FORM 1001 (Other than personal service income, e.g. scholarship, fellowship, traineeship, rent, royalties, interest).	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (B) I claim exemption from withholding on income effectively connected with the conduct of a trade or business in the U.S.. I have attached the required IRS Forms: FORM W-4 (Scholarship/fellowship/traineeship used for unqualified purpose by a nonresident alien present under an "F", "J" or "M" visa). FORM 4224 (Interest, dividends, rent, royalties, premiums, annuities, remuneration, emoluments).	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (C) I claim a personal exemption for compensation for scholarship, fellowship or traineeship income or compensation for independent personal services. I have attached IRS Form W-4.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (D) I choose not to claim exemption or reduced rate of withholding either under a tax treaty or income that is effectively connected with a U.S. trade or business, nor do I choose to claim a personal exemption. I understand that taxes will be withheld at either 30% or 14% (scholarship/fellowship/traineeship).		
<input type="checkbox"/> (E) I am not a resident of a country that has a tax treaty with the U.S. I understand that taxes will be withheld at either 30% or 14% (scholarship/fellowship/traineeship).		

G. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

(Sign and date in the box below).

I declare that I have examined this form and any accompanying statement, and, to the best of my knowledge and belief, the information provided is true, correct and complete. Under penalties of perjury, I certify that the information entered above is correct; and if a reduced rate of tax or exemption from tax applies, I further certify that I have complied with all requirements to qualify for the reduced rate of tax or exemption from tax.

Signature _____

Date _____

DISBURSING OFFICE USE ONLY

NONRESIDENT WITHHOLDING	EXPIRATION DATE		
<input type="checkbox"/> Statutory Rate _____	FORM 8233 _____	INITIAL	DATE INITIALED
<input type="checkbox"/> Reduced Rate _____ %	FORM 1001 _____		
<input type="checkbox"/> Exempt	FORM W-8 _____		

INSTRUCTIONS FOR COMPLETING FORM WH-1
"STATEMENT OF CITIZENSHIP AND RESIDENCE FOR TAX PURPOSES"

All payees who receive either 1099-MISC or 1042S reportable payments must complete applicable sections of Form WH-1. This form is required for verification of information and to ensure that taxes are withheld at the proper rates and reported on the proper forms. This form is also used to ensure that the payee has submitted the proper IRS forms.

PART A. GENERAL INFORMATION
Print your name/business name, taxpayer identification number, campus/department and the name and telephone number of your contact at the University. For taxpayer identification number (TIN), enter either your social security number (individuals) or employer identification number (nonindividuals). If you do not have and do not intend to apply for one, enter "none" in the box. If you have applied for a TIN, enter "applied for" and the date on which you applied. Please be aware that you must have a taxpayer identification number in order to apply for exemption or reduced rate of withholding under a tax treaty or effectively connected income. Provide your organization type and your primary product.

PART A1. ADDRESS IN YOUR COUNTRY OF RESIDENCE FOR TAX PURPOSES
Enter the address of your home in your country of residence for tax purposes. This is the country in which you pay your income taxes as a resident. Resident aliens and permanent residents should enter their home address. If you are a U.S. citizen/domestic corporation complete section A1 and A2 only, do not answer any other questions and sign PART G on the back of this form.

PART A2. U.S. ADDRESS (HOME)
Enter the address of your home while you are present in the U.S.

PART B. IMMIGRATION CATEGORY
If you are an individual, complete this section and attach immigration documents. This section does not apply to nonindividuals.

1. If you are a Permanent Resident, Immigrant, or Refugee, attach a copy of both sides of your Alien Registration or "Green" Card. Check the first box "Current Status" below and sign PART G on the back of this form. Do not answer any other questions. Complete and attach IRS Form 1078 "Certificate of Alien Claiming Residence in the United States".
2. If you hold a F-1 Student, J-1 Exchange Visitor, M-1 Vocational Student or other nonimmigrant status, attach a copy of both sides of your I-94 or I-797, and answer all other questions.
3. If you are currently applying for an extension of stay, attach a copy of the appropriate official extension application form; answer all other questions.

Check the appropriate immigration status in the "Current Status" box. Provide immigration dates in the "Immigration Category Status Date(s)" box.

PART C. RESIDENCY DETERMINATION FOR U.S. TAX PURPOSE FIVE-YEAR LIMIT (Students)
Generally students will be considered nonresident aliens for tax purposes for five years after their original entry into the U.S. Check one of the boxes for Test A: FIVE-YEAR LIMIT, only if applicable. If you checked one of the first two boxes, you are a nonresident alien. Check box 2 in Tax Status and complete the back of this form. If you checked the 3rd box, you are a resident alien. Check box 1 in Tax Status, and go to PART G. If you did not check any boxes under Test A, go to Test B.

SUBSTANTIAL PRESENCE TEST (No F, J, M visa)
For the purposes of Test B: SUBSTANTIAL PRESENCE TEST, count all the days present in the U.S. during the current calendar year, one-third of the days of presence in the U.S. during the last year and one-sixth of the days present in the U.S. two years ago. However, for purposes of this test, exclude days that you were present in the U.S. as an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student. If the current calendar year days is 31 or more and the total days is 183 or more, you are a resident alien for tax purposes. Check Box 1 in Tax Status below. If the current calendar year days is less than 31 or the total days is 183 or less, you are a nonresident alien. Check Box 2 in Tax Status below.

Tax Status
If you are a resident alien, do not answer any other questions. Sign PART G on the back of this form and complete and attach Form 1078 "Certificate of Alien Claiming Residence in the U.S.". If you are a nonresident alien, complete applicable sections on the back of this form.

PART D. SOURCE OF INCOME / EFFECTIVELY CONNECTED INCOME
If you have a trade or business in the U.S., determine whether this income is from that trade or business. Check appropriate box for income type and answer related question. If income is not U.S. source income, it will not be subject to tax.

PART E. SCHOLARSHIP, FELLOWSHIP AND TRAINEESHIP
Complete this section only if you are receiving a scholarship, fellowship or traineeship grant. Indicate total amount of scholarship, fellowship and traineeship grant. If funds will be disbursed over a period of time (e.g. months, semesters, years), provide total of all disbursements. Check appropriate box for Degree vs. Nondegree Candidate and answer related questions. If you are a Degree Candidate, you must specify the percentage of the grant that will be used for the purposes stated. If you are unsure of the exact percentage, you must estimate to the best of your knowledge.

PART F. EXEMPTION OR REDUCED RATE OF WITHHOLDING
Check appropriate box to indicate your elections for exemption or reduced rate of withholding. A personal exemption may be claimed in addition to a tax treaty. Also, use this form as a checklist to ensure that required IRS forms are filed.

PART G. CERTIFICATION OF INFORMATION YOU PROVIDED ON THIS FORM
Sign and date the form. Return completed form to your contact at the University of Hawaii.

NOTE: If any information on this form changes--i.e. you receive a new immigration classification, or if you become eligible to claim residence for tax purposes in the U.S. etc.--you must complete another Form WH-1 and submit it to your department. Submit a separate form for each type of income.

UNITED STATES TAX TREATIES

COUNTRY	CODE	ROYALTY	SCHOLARSHIP / FELLOWSHIP	INDEPENDENT PERSONAL SERVICES	TEACHING / RESEARCH	STUDY AND TRAINING	PUBLIC ENTERTAINMENT
Australia	AS	X		X		X	X
Austria	AU	X	X	X	X	X	
Barbados	BB	X		X		X	X
Belgium	BE	X	X	X	X	X	X
Canada	CA	X		X		X	
China	CH	X	X	X	X	X	X
Commonwealth of Independent States			X	X	X	X	
Cyprus	CY	X	X	X	X	X	X
Czech Republic	EZ	X	X	X		X	X
Denmark	DA	X		X	X	X	
Egypt	EG	X	X	X	X	X	X
Finland	FI	X		X		X	X
France	FR	X	X	X	X	X	
Germany	GM	X	X	X	X	X	X
Greece	GR	X		X	X	X	
Hungary	HU	X		X	X	X	
Iceland	IC	X	X	X	X	X	X
India	JN	X		X	X	X	X
Indonesia	ID	X	X	X	X	X	X
Ireland	EI	X		X	X	X	
Israel	IS	X	X	X	X	X	X
Italy	IT	X		X	X	X	X
Jamaica	JM	X		X	X	X	X
Japan	JA	X	X	X	X	X	X
Korea, Republic of	KS	X	X	X	X	X	
Luxembourg	LU	X	X	X	X	X	
Malta	MT	X		X	X	X	X
Mexico	MX	X		X		X	X
Morocco	MO	X	X	X		X	
Netherlands Antilles/Aruba	NT/AA						
Netherlands	NL	X	X	X	X	X	X
New Zealand	NZ	X		X	X	X	X
Norway	NO	X	X	X	X	X	X
Pakistan	PK	X	X	X	X	X	
Philippines	RP	X	X	X	X	X	X
Poland	PL	X	X	X	X	X	
Portugal	PO	X	X	X	X	X	X

UNITED STATES TAX TREATIES

Romania	RO	X	X	X	X	X	X	X
Russia	RS	X	X	X	X	X	X	X
Slovak Republic	LO	X	X	X	X	X	X	X
Spain	SP	X	X	X	X	X	X	X
Sweden	SW	X	X	X	X	X	X	X
Switzerland	SZ	X	X	X	X	X	X	X
Trinidad & Tobago	TD	X	X	X	X	X	X	X
Tunisia	TX	X	X	X	X	X	X	X
United Kingdom	UK	X	X	X	X	X	X	X

Source: IRS Publication 901, U. S. Tax Treaties

COMMON NON-IMMIGRANT VISAS SEEN IN HAWAII

VISA	DESCRIPTION
A	Diplomats, their family and workers for the diplomatic corps. Dependents (A-2) may attend school without a change of visa. They may work with permission from Immigration and Naturalization Service (INS).
B-1	Visitor for business. A temporary visit is given to allow individual to observe or participate in activities related to their employment back in their home country. EMPLOYMENT IS NOT PERMITTED; A LIVING ALLOWANCE MAY BE GIVEN.
B-2	visitor for pleasure. Permission to remain in U. S. is for 3-6 months for the primary purpose of being a tourist. School attendance may be a secondary intention as long as primary intention is fulfilled and visit is of temporary nature. Extensions may be given for additional periods by application to INS. Change of status to F-1 may be difficult unless there is a "Perspective Student" notation next to the B-2 visa. EMPLOYMENT IS NOT PERMITTED.
E	Treaty traders and investors who come to establish a business or invention in the U. S. Their permission to remain in the U. S. is for longer duration. Their dependents may attend school. After 21, dependents are no longer permitted to remain on E status. Generally, they are not permitted to work.
F	Students admitted to attend school full time. Dependents (F-2) may remain in the U. S. and attend school as long as the F-1 holder remains in status. By statute, the F-1 student may work on-campus. After being in F-1 status form one calendar year, the student may apply for off-campus employment with special employers who file an attestation and with special permission from the Designated School Official (DSO). F-2 visa holders may not work.
H	Temporary workers. Have been invited to work temporarily at a specific place of business because of their professional or technical skills. Dependents (H-4) are allowed to attend school. Dependents are not permitted to work.
J	Exchange visitors. Form IAP-66 describes the program by which the student is governed. Sponsoring agency is responsible for the activities of the visitor. Dependents (J-2) are allowed to attend school. Dependents may also work with permission from INS.
K	Fiancee or fiance of a U. S. citizen. Individuals on this visa and dependents may attend school.
L	Intra-company transferee. Individuals who have been transferred from a foreign company to work temporarily in the U. S. Their permission to remain in the U. S. is for a longer duration but still limited. Dependents (L-2) may attend school. DEPENDENTS MAY NOT BE EMPLOYED.
O	Outstanding Individuals. Visa created by IMMACT 90 to allow outstanding individuals to work in the U. S.

VISA WAIVER PILOT PROGRAM - Individuals from specific countries are permitted to enter the U. S. as visitors without a visa from the U. S. Consulate abroad. They are not permitted to change their status within the U. S.

Form **1042-S**
 Department of the Treasury
 Internal Revenue Service

**Foreign Person's U.S. Source Income
 Subject to Withholding**

1996

OMB No. 1545-0096

Copy A for
 Internal Revenue Service

▶ For Paperwork Reduction Act Notice, see page 1 of the separate instructions for Form 1042-S.

Line	(a) Income code	(b) Gross income paid	(c) Withholding allowances (for income code 15 or 16 only)	(d) Net income (column (b) minus column (c))	(e) Tax rate (%)	(f) Exemption code	(g) U.S. Federal tax withheld (net of any tax released)	(h) Country code
1								
2								
3	Total							
4 Recipient code ▶				9 WITHHOLDING AGENT'S name and address (including ZIP code) University of Hawai'i 1402 Lower Campus Rd., Bldg. 171, Rm. 16 Honolulu, Hawai'i 96822				
5 Recipient's U.S. taxpayer identification number, if any ▶				10 Withholding agent's taxpayer identification number (TIN) 99-6000354				
6 Account number (optional) ▶				11 PAYER'S name and TIN (if different from withholding agent's)				
7 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)				12 State income tax withheld				
8 Recipient's country of residence for tax purposes				13 Payer's state tax number		14 Name of state		

VOID CORRECTED

Form **1042**

Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

OMB No. 1545-0096

1995

Department of the Treasury
Internal Revenue Service

▶ See instructions.

Name of withholding agent University of Hawai'i		Taxpayer identification number 99-6000354	
Number, street, and room or suite no. (if a P.O. box, see instructions) 1402 Lower Campus Rd., Bldg. 171, Rm. 16		For IRS Use Only	
City or town, state, and ZIP code Honolulu, Hawai'i 96822		CC	FD
		RD	FF
		CAF	FP
		CR	I
		EDC	SIC

if you will not be liable for returns in the future, check here Enter date final income paid ▶
 Check here if you made quarter-monthly deposits using the 90% rule (see **Deposit Requirements** in the instructions) ▶

Record of Federal Tax Liability
(Do not show Federal tax deposits here.)

Line No.	Deposit period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Deposit period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)	Line No.	Deposit period ending	Tax liability for period (including any taxes assumed on Form(s) 1000)
1	7		21	7		41	7	
2	15		22	15		42	15	
3	22		23	22		43	22	
4	31		24	31		44	31	
5	Jan. total		25	May total		45	Sept. total	
6	7		26	7		46	7	
7	15		27	15		47	15	
8	22		28	22		48	22	
9	28		29	30		49	31	
10	Feb. total		30	June total		50	Oct. total	
11	7		31	7		51	7	
12	15		32	15		52	15	
13	22		33	22		53	22	
14	31		34	31		54	31	
15	Mar. total		35	July total		55	Nov. total	
16	7		36	7		56	7	
17	15		37	15		57	15	
18	22		38	22		58	22	
19	30		39	31		59	31	
20	Apr. total		40	Aug. total		60	Dec. total	

61 Total tax liability (add monthly total lines from above) ▶	61
62 Form(s) 1042-S: a Number filed on magnetic tape..... b Number filed on paper.....	
63 Form(s) 1042-S and 1000: a Gross income paid..... b Taxes withheld or assumed.....	
64 Total paid by Federal tax deposit coupons or by electronic funds transfer (or with a request for an extension of time to file) for 1995	64
65 Enter overpayment applied as a credit from 1994 Form 1042	65
66 Total payments. Add lines 64 and 65 ▶	66
67 If line 61 is larger than line 66, enter BALANCE DUE here	67
68 If line 66 is larger than line 61, enter OVERPAYMENT here	68
69 Apply overpayment on line 68 to (check one): <input type="checkbox"/> Credit on 1996 Form 1042; or <input type="checkbox"/> Refund	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.

Sign Here	Your signature	Date	Capacity in which acting
	Preparer's signature	Date	Preparer's social security no.
Paid Preparer's Use Only	Firm's name (or yours if self-employed) and address	EIN ▶	Check if self-employed <input type="checkbox"/>
		ZIP code ▶	

NONRESIDENT ALIEN MATRIX

INCOME CODE *	INCOME TYPE AND NONRESIDENT ALIEN PAYEE CATEGORY	FORMS								WITH-HOLDING RATE	
		WH-1 Atch 2	1001 x Atch 7	4224 xx Atch 8	8233 xx Atch 9	TAX TREATY QUEST. Atch 10	W-4 Atch 11	SS-4/5, W-7 xxx Atch 12-14			
01, 12, 13, 14, & 50	INTEREST, ROYALTIES, REAL PROPERTY INCOME, PENSIONS, ANNUITIES, ALIMONY, INSURANCE PREMIUMS, OTHER*										
	Effectively connected Income	X		X							0%
	No Tax Treaty	X									30%
	Tax Treaty	X	X			X					0 TO 30%
15	SCHOLARSHIP, FELLOWSHIP AND TRAINEESHIP GRANTS										
	Effectively connected Income (F, J, M visa)	X							X		0%
	No Tax Treaty										
	Candidate for a Degree										
	Qualifying Purpose										
	"F", "J", or "M" Visa	X									0%
	No "F", "J", or "M" Visa	X									0%
	Non-qualifying Purpose										
	"F", "J", or "M" Visa	X							X		14%
	No "F", "J", or "M" Visa	X									30%
	Not a Candidate for Degree										
	"F", "J", or "M" Visa										
	Meets (1) and (2) **	X							X		14%
	Does not meet (1) and (2) **	X									30%
	No "F", "J", or "M" Visa	X									30%
	Tax Treaty	X	X					X	X	X	0 TO 30%
	Personal Exemption	X						X	X		***
16	COMPENSATION FOR INDEPENDENT PERSONAL SERVICES (fee for service)										
	No Tax Treaty	X									30%
	Tax Treaty	X					X		X		0 to 30%
	Personal Exemption	X							X		***

* - See "1042S Reportable Object Symbols" (Atch A) for object symbols included in the income code categories.

** - Requirements:

- The grant must be for study, training, or research at an educational organization in the U. S. and
- The grant must be made by: (a) a tax-exempt organization operated for charitable, religious, educational etc. purposes, (b) a foreign government, (c) a federal, state, or local government agency, or (d) an international organization, or a binational or cultural organization created or continued by the Fulbright-Hays Act.

*** - Personal exemption reduces the taxable amount and does not affect the withholding rates. The withholding rate is dependent upon treaty position and other criteria for scholarships, fellowships and traineeships.

x - Form is in effect for three consecutive calendar years. A new form must be filed after the third year.

xx - A new form must be filed each calendar year.

xxx - Required only if payee does not have a taxpayer identification number (TIN).

Form **1001**
(Rev. September 1995)
Department of the Treasury
Internal Revenue Service

**Ownership, Exemption, or
Reduced Rate Certificate**

OMB No. 1545-0055

▶ **File this form with your withholding agent.**

Please Type or Print	Name of beneficial owner	U.S. identifying number, if any
	Address (number and street, or P.O. Box number if mail is not delivered to street address)	Recipient's country of residence for tax purposes
	City, province or state, and postal code	Country

- 1 Check type of income for which this certificate applies.** (If you check box **a**, you do not have to check any other box.):
- a** Income from a trust, estate, or investment account
 - b** Coupon bond interest (including tax-free covenant bonds)
 - c** Interest, other than coupon bond interest
 - d** Rents
 - e** Natural resource royalties and income from real property
 - f** Royalties from use of patents, secret processes, etc.
 - g** Royalties from use of films, television tapes, etc.
 - h** Annuities
 - i** Other income (specify).....
- If you checked box **b**, complete items **2a** through **2h** and, if applicable, line **4** or line **5**.
If you checked any box other than **b**, complete either line **3** or line **4**, whichever applies. Also complete line **5** if applicable.
Note: Before completing line **4** or line **5**, see instructions.

- 2 Information on coupon bonds**
- a** Name and address of obligor of bonds

b Identification of bond			c Date of issue	
d Date interest due	e Date interest paid	f Gross amount of interest paid	g Rate of tax (see instructions)	h Amount of tax withheld
		\$	%	\$

3 Calendar years for which the reduced rate of tax or exemption from tax applies to other than coupon bond interest:

First year	Second year	Third year
------------	-------------	------------

4 Withheld tax requested to be released (see instructions) \$

5 Qualified resident status. If you are a corporation claiming treaty benefits for dividends you received from another foreign corporation or interest you received from a U.S. trade or business of another foreign corporation, explain how you meet qualified resident status (see instructions).

I certify that the information entered above is correct; and, if a reduced rate of tax or exemption from tax applies, I further certify that I have complied with all requirements to qualify for the reduced rate of tax or exemption from tax.

Sign Here ▶ _____ (Signature of beneficial owner, fiduciary, trustee, or agent) _____ (Date)

_____ (If trust or estate, enter name)

_____ (Address of fiduciary, trustee, or agent)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide the information. It is needed to ensure that you are complying with these laws and to ensure that the correct amount of tax is withheld.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average

- time is:
- Recordkeeping** 4 hr., 32 min.
 - Learning about the law or the form** 1 hr.
 - Preparing and sending the form** 1 hr., 7 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224.

DO NOT file this form with the IRS. Instead, file it with the withholding agent.

Purpose of Form

Beneficial owners of certain types of income (or owners' trustees or agents) use this form to report to a withholding agent both the ownership of the income and the reduced rate of tax or exemption from tax on the income under tax conventions or treaties. The form can also be used to claim a release of tax withheld at source.

Instructions for Owners, Trustees, or Agents

Who Must File.—You must file Form 1001 if you are the beneficial owner of income subject to withholding under section 1441, 1442, or 1451 (or you are the trustee or agent of the beneficial owner) and the owner is a nonresident alien individual or fiduciary, a foreign partnership, or a foreign corporation or other foreign entity.

The term "beneficial owner" means the person ultimately entitled to control the income. A nominee or any person acting in a similar capacity is not the beneficial owner.

Who Does Not Have To File.— You do not have to file this form if you are:

1. A beneficial owner, trustee, or agent who receives only dividends, except as provided below. (The withholding agent may generally rely on an owner's address of record as the basis for allowing the benefit of any income tax treaty to the dividends being paid to the owner.)

However, a foreign corporation that receives dividends from another foreign corporation that are treated as income from sources within the United States under section 861(a)(2)(B) must file Form 1001 unless the dividends are exempt from tax under section 884(e)(3) (relating to earnings and profits subject to the branch profits tax).

2. A beneficial owner, trustee, or agent who receives only income other than coupon bond interest and who does not claim the benefit of an income tax treaty.

3. A nonresident alien individual or fiduciary, foreign partnership, or foreign corporation engaged in a trade or business in the United States during the tax year if the income is (a) effectively connected with the conduct of a trade or business in the United States by the individual, fiduciary, partnership, or corporation, and (b) exempt from withholding under section 1441 or 1442 because of Regulations section 1.1441-4(a). (In this case, file Form 4224, Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States.)

4. A nonresident alien individual who claims exemption from withholding on compensation for independent personal services based on a U.S. tax treaty or the personal exemption amount. (File Form 8233, Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual.)

5. A nonresident alien individual or fiduciary, a foreign corporation, or a foreign partnership made up entirely of nonresident alien individuals and foreign corporations, if the interest is exempt from withholding under section 1441 or 1442 because of section 1441(c)(9) or (10).

6. A foreign partnership or foreign corporation engaged in a trade or business in the United States during the tax year if the income is exempt from withholding under section 1441 or 1442 because of Regulations section 1.1441-4(f).

Where and When To File.—File this form with the withholding agent. When you file depends on the type of income to which Form 1001 applies, as specified in the boxes in item 1:

Box 1b.—For interest on coupon bonds, including tax-free covenant bonds, file the form each time you present a coupon for payment. (Use a separate Form 1001 for each issue of bonds.)

All other item 1 boxes.—For all other types of income, file the form as soon as you can for any successive 3-calendar-year period during which you expect to receive the income. Use a separate Form 1001 for each type of income, except for income received from a trust, estate, or investment account (box 1a). For that type of income, use a separate Form 1001 for each different trust, estate, or investment account.

If after filing a form you become ineligible for the benefits of the tax treaty for the income, notify the withholding agent in writing. If the beneficial ownership of the income changes hands, the new beneficial owner of record may receive the reduced or exempt rate of tax under the treaty only if entitled to it. In addition, the new beneficial owner must properly file Form 1001 with the withholding agent.

Specific Instructions

Address.—Enter your address in the space provided. For an individual, your address is your permanent place of residence. For partnerships or corporations, the address is the principal office or place of business. For estates and trusts, the address is the permanent residence or principal office of the fiduciary.

Note: To qualify for treaty benefits, a taxpayer must be a resident of a treaty country. (In some cases, a corporate taxpayer must also be a "qualified resident." See the instructions for line 5.) The withholding agent may presume that the beneficial owner of the income is not a resident (or qualified resident) of a treaty country, and is not entitled to treaty benefits, if the owner does not have a resident address in that country. The beneficial owner of the income may demonstrate that he or she was a resident (or qualified resident) of the treaty country and was entitled to treaty benefits.

Line 2g—Rate of tax.—Get Pub. 901, U.S. Tax Treaties, for the applicable rate, if any, to enter on line 2g. If the interest is exempt from tax, write "None."

Line 3—If you checked any box on line 1 other than box b, enter the years for which the reduced rate of tax or exemption from tax applies.

Line 4—Withhold tax requested to be released.—If you use this form to claim a release of tax withheld at source, enter the amount claimed on line 4. In the space to the left of the dollar entry space on line 4, identify the income tax treaty and the rate of tax for items 1a and 1c through 1i.

The release is only available prior to the filing of Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, for the calendar year by the withholding agent (Regulations section 1.1461-4).

Line 5—Qualified resident status.— This line applies only to a corporation that claims treaty benefits for dividends paid to it by another foreign corporation or interest paid to it by a U.S. trade or business of another foreign corporation. To obtain treaty benefits for these payments, the recipient corporation must generally be a "qualified resident" of a treaty country or meet the requirements of a limitation on benefits article that entered into force after 1986. (See section 884 and its regulations and the definition of interest paid by a U.S. trade or business, and other applicable rules.) In general, a foreign corporation is a qualified resident of a country if any of the following applies: (a) it meets a 50% ownership and base erosion test, (b) it is primarily and regularly traded on an established securities market in its country of residence or the United States, (c) it carries on an active trade or business in its country of residence, or (d) it obtains a ruling from the IRS that it is a qualified resident. See Regulations section 1.884-5 for the requirements that must be met to satisfy each of these tests. Complete this line by indicating which of these tests has been met (if you claim qualified resident status) or that you meet the requirements of a limitation on benefits article that entered into force after 1986.

Instructions for Withholding Agent

As a withholding agent, you are not required to send Form 1001 to the IRS. Instead, use Form 1001 to prepare magnetic tape or paper document Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Keep Form 1001 for at least 4 years after the end of the last calendar year in which the income to which the form pertains is paid. Prepare a Form 1042-S for each separate payment during the calendar year of any item of income (including coupon bond interest). If you receive more than one Form 1001 for an owner during the calendar year, prepare only one Form 1042-S to show the total amount of any item paid to the owner for that year.

For withholding rates and other information, get Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Form **4224**
Rev. March 1996)**Exemption From Withholding of Tax on
Income Effectively Connected With the
Conduct of a Trade or Business in the United States**

OMB No. 1545-0165

Department of the Treasury
Internal Revenue Service▶ File this form with your withholding agent.
(For use by a nonresident alien individual or fiduciary, foreign partnership, or foreign corporation.)

This exemption is applicable for calendar year 19 , or other tax year beginning , 19 , and ending , 19

Please Type or Print	Owner of income	U.S. identifying number
	Foreign address (number and street, and apartment or suite number.) (Include postal code where appropriate.)	
	City or town, province or state	Country

Trade or Business in the United States

Name of trade or business	Type of business
Address (number and street) (Include apt. or suite no. or P.O. box if mail is not delivered to street address.)	
City or town, state, and ZIP code	

Describe each item of income that is, or is expected to be, effectively connected with the owner's U.S. trade or business:

Withholding Agent

Name of withholding agent	Employer identification number
University of Hawai'i	99-6000354
U.S. address (number and street) (Include apt. or suite no. or P.O. box if mail is not delivered to street address.)	
1402 Lower Campus Rd., Bldg. 171, Rm 16	
City or town, state, and ZIP code	
Honolulu, Hawai'i 96822	

I certify to the best of my knowledge and belief that the income described above is, or is expected to be, effectively connected with the conduct of the owner's trade or business in the United States and is includible in gross income for the tax year.

Signature of owner, fiduciary, trustee, or agent	Date
--	------

If an estate or trust, give name here

Address of fiduciary, trustee, or agent (number and street) (Include apt. or suite no. or P.O. box if mail is not delivered to street address.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Instructions

Section references are to the Internal Revenue Code.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give the information to the withholding agent. It is needed to ensure that you are complying with these laws and to allow the withholding agent to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 min.
Learning about the law or the form	11 min.
Preparing the form	14 min.
Copying and sending the form	14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Filing Form 4224** on this page.

General Information

Purpose of Form.—This form is used to obtain an exemption from withholding of tax under section 1441 or 1442 on certain income for nonresident alien individuals and fiduciaries, foreign partnerships, and foreign corporations. See **Pub. 519**, U.S. Tax Guide for Aliens, for details on alien status.

When Exemption Applies.—File a new Form 4224 with the withholding agent for each tax year. The exemption applies only to income paid after the withholding agent receives the form, within the specified tax year of the owner (the person entitled to the income) whose name appears on the form. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for further information.

Income Eligible for Exemption.—In general, to be exempt from withholding, the income must be effectively connected with the conduct of the owner's trade or business in the

United States, and must be included in the owner's gross income under section 871(b)(2), 842, or 882(a)(2) for the tax year. If these requirements are met, the following items of income may be exempt from withholding: interest, dividends, rents, royalties, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, and other fixed or determinable annual or periodic gains, profits, and income; gains described in section 631(b) or (c); amounts subject to tax under section 871(a)(1)(C) or 881(a)(3); gains subject to tax under section 871(a)(1)(D) or 881(a)(4); and gains on transfers described in section 1235 made by October 4, 1966.

If a nonresident alien individual or foreign corporation is a partner in a foreign or domestic partnership, the exemption from withholding under section 1441 or 1442 only applies to the partner's distributive share of partnership income that is effectively connected with the conduct of a trade or business in the United States.

Income Not Eligible for Exemption.—The following are not eligible for exemption from withholding: compensation for personal services by a nonresident alien individual (but see **Form 8233**, Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual), compensation described in section 543(a)(7) received by a foreign corporation that is a personal holding company, and income resulting from a section 897 disposition of an investment in U.S. real property.

Filing Form 4224

Owner of Income.—File this form with your withholding agent to obtain exemption from withholding. (If you do not know the withholding agent's employer identification number, please get it from the withholding agent.) You may want to keep a copy for your records. File Form 4224 before payment of any income to which it applies. When the income to which the form applies is no longer effectively connected with the conduct of a trade or business in the United States, promptly notify your agent in writing.

Withholding Agent.—Keep this form for your records. Do not attach Form 4224 to **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, or to **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding.

Address of Fiduciary, Trustee, or Agent.—For a foreign address, enter the city or town, province or state, and country. **Do not** abbreviate the country name. Include the postal code where appropriate.

Form **8233**
(Rev. October 1996)

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

OMB No. 1545-0795

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

This exemption is applicable for compensation for calendar year 19 or other tax year beginning, 19....., and ending, 19.....

Part I Nonresident Alien Individual Identification (See **Specific Instructions**)

Name	Taxpayer identification number
U.S. address (number and street) (Include apt. or suite no. or P.O. box)	United States visa type and number
City, state, and ZIP code	

Citizens of Canada or Mexico complete either lines 1a and 1b or line 2 below; all other filers complete lines 1a, 1b, and 2.

1a Country issuing passport	2 Permanent foreign address
b Passport number	

- 3** Compensation is for services performed by me as a:
- Self-employed person (independent personal services) Foreign student Foreign professor/teacher
- Foreign researcher Business/vocational trainee

Caution: If you are a foreign student, foreign professor/teacher, or foreign researcher, see the **line 3 instructions** for the required additional statement you must attach.

- 4** Compensation for independent (and certain dependent) personal services:
- a** Description of personal services you are providing
- b** Total compensation you expect to be paid for these services in this calendar or tax year \$
- 5** If compensation is exempt from withholding because of a U.S. tax treaty, provide:
- a** Tax treaty **and** treaty article under which you are claiming exemption from withholding
- b** Total compensation listed in 4b above that is exempt from tax under this treaty \$
- c** Country of permanent residence
- 6** Additional facts to justify the exemption from withholding

7 Number of personal exemptions claimed ▶	8 How many days will you perform services in the United States during this tax year? ▶
--	---

Under penalties of perjury, I declare that I have examined this form and any accompanying statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I also declare, under penalties of perjury, that I am not a citizen or resident of the United States.

Signature of nonresident alien individual ▶ Date ▶

Part II Withholding Agent Certification

Name University of Hawai'i	Employer identification number 99-6000354
Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.) 1402 Lower Campus Rd., Bldg. 171, Rm. 16	
City, state, and ZIP code Honolulu, HI 96822	Telephone number (808) 956-7126

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual's compensation is not entitled to the exemption or that the eligibility of the nonresident alien's compensation for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶

For Paperwork Reduction Act Notice, see separate instructions.





Instructions for Form 8233

(Rev. October 1996)

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

Section references are to the Internal Revenue Code unless otherwise noted.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to receive exemption from withholding on compensation for independent (and certain dependent) personal services, you are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 26 min.; **Learning about the law or the form**, 19 min.; **Preparing and sending the form to IRS**, 42 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this office. Instead, give it to your withholding agent.

Avoid Common Errors

To ensure that your Form 8233 is promptly accepted, be sure that you:

- Enter your complete name, address, and taxpayer identification number (TIN) in Part I.
- Answer all applicable questions completely.
- Are not trying to claim treaty benefits for a country with which the United States does not have a ratified tax treaty.
- Are not trying to claim a treaty exemption that does not exist in your treaty.
- Answer all parts of questions 4 and 5 in sufficient detail to allow the IRS to determine which tax treaty benefit you are claiming.
- Have claimed the proper number of personal exemptions in question 7.
- Have attached the required statement if you are a foreign student, professor/teacher, or researcher.
- Have fully completed the required certification in Part II if you are the withholding agent.

General Instructions

Purpose of Form.—In general, section 1441 requires 30% Federal income tax withholding on payments to nonresident aliens for independent personal services (self-employment). Sections 1441, 3401, and 3402 require withholding, sometimes at 30% and sometimes at graduated rates, on compensation for dependent personal services paid to nonresident alien students, professors/teachers, and researchers. However, some payments may be exempt from withholding because of a tax treaty or the personal exemption amount. Complete and give Form 8233 to your withholding agent if some or all of your compensation is exempt from withholding.

Who Should Use Form 8233.—A nonresident alien individual should use this form to claim exemption from withholding on some or all compensation paid for (1) independent personal services (self-employment) or (2) dependent personal services provided by a student, professor/teacher, researcher, or business/vocational trainee. For services in (1) above, use Form 8233 to claim a tax treaty exemption and/or the personal exemption amount. For services in (2) above, use Form 8233 only to claim a **tax treaty exemption** for any part of your compensation that is exempt from withholding; use **Form W-4**, Employee's Withholding Allowance Certificate, to claim the personal exemption amount.

Voluntary Use of Form 8233.—Certain resident aliens are eligible to exempt from Federal income tax their dependent personal service income under a tax treaty article covering students, professors/teachers, or researchers. These persons may (but are not required to) certify a claim for exemption from withholding by submitting a completed Form 8233 to their withholding agent. In such cases, the withholding agent **should not** submit Form 8233 to the IRS for approval.

Canadian students.—Canadian students performing dependent personal services who reasonably expect to earn \$10,000 or less in a tax year may also use this form as described above to certify their exemption from withholding under Article XV of the U.S./Canada tax treaty. These students should check "Foreign student" on line 3 and write "Canadian" above the checkbox.

Giving Form 8233 to the Withholding Agent.—Complete a separate Form 8233 for each type of income and give it to each withholding agent for review. You must complete a Form 8233 for each tax year.

Example. A nonresident alien is primarily present in the United States as a professor, but also is occasionally invited to lecture at another educational institution. These lectures are not

connected with his teaching obligations but are in the nature of self-employment. The professor must complete two Forms 8233 and give one to each withholding agent to claim tax treaty benefits on the separate items of income.

If the withholding agent accepts your Form 8233, the withholding agent will sign it in Part II and will forward it to the IRS Office of the Assistant Commissioner (International). An accepted Form 8233 is effective only for the tax year shown on the form.

Do not use Form 8233 if you have an office in the United States regularly available to you for performing personal services. If you have an office in the United States regularly available to you, contact the IRS Office of the Assistant Commissioner (International). You may call 202-874-1460 or write to the address shown under Part II on page 2 for more information.

Definitions

Nonresident Alien Individual.—Any individual who is not a citizen or resident of the United States is a nonresident alien individual. An alien individual meeting either the "green card test" or the "substantial presence test" for the calendar year is a resident alien. Any person not meeting either test is a nonresident alien. The term "individual" also includes a nonresident alien fiduciary.

For more information on resident and nonresident alien status, the tests for residence, and common exceptions to them, see **Pub. 519**, U.S. Tax Guide for Aliens. You can get Pub. 519 by calling 1-800-TAX-FORM (1-800-829-3676).

Note: Even though a nonresident alien individual married to a U.S. citizen or resident alien may choose to be treated as a resident alien for income tax purposes (e.g., for purposes of filing a joint income tax return), such individual is still treated as a nonresident alien for withholding tax purposes on all income except wages.

Compensation for Independent Personal Services (Self-Employment Income).—Independent personal services are services performed in the United States by a nonresident alien individual who is an independent contractor (self-employed) rather than an employee. Such compensation includes payments for contract labor; payments for professional services, such as fees to an attorney, physician, or accountant, if the payments are made directly to the person performing the services; consulting fees; and generally, payments for performances by public entertainers, such as actors, musicians, artists, and athletes.

Compensation for Dependent Personal Services.—Dependent personal services are services performed in the United States by a nonresident alien individual employee. The name by which the compensation for these services is designated is immaterial. Thus, wages, salaries, fees, bonuses, commissions, and similar items paid to an employee are included in this definition.

Any part of a scholarship, fellowship, or grant paid for past, present, or future services to the institution paying the grant or fellowship is compensation for personal services.

Example. G, a foreign graduate student, received a fellowship to a university to conduct advanced research in G's field. As part of this grant, G must teach a seminar 10 hours per week. The part of the grant that is payment for teaching is compensation for personal services.

Withholding Agent.—Any person required to withhold tax on payments made to a nonresident alien individual is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or

any other entity. Generally, the person who pays or conveys the item of U.S. source income to the nonresident alien individual (or to his or her agent) must withhold. For further information, see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Specific Instructions

Part I

Taxpayer Identification Number.—You are required to furnish a taxpayer identification number when completing this form. You may use a social security number (SSN) if you have one. If you do not have, **and are not eligible to obtain**, an SSN, you must apply for an IRS Individual Taxpayer Identification Number (ITIN), using **Form W-7**, Application for IRS Individual Taxpayer Identification Number.

Contact a Social Security Administration (SSA) office to find out if you are eligible to get an SSN. If you do not have an SSN but are required or eligible to get one, apply on **Form SS-5**, Application for a Social Security Card.

Nonresident alien estates or trusts must use their employer identification number or apply for one on **Form SS-4**, Application for Employer Identification Number.

Visa Type and Number.—Enter the visa type that is currently granted to you by the Immigration and Naturalization Service (INS). For example, foreign students are usually granted an "F-1" visa. Foreign professors, teachers, or researchers are usually granted a "J-1" visa. Business/vocational trainees are usually granted an "M-1" visa; however, some persons granted a "J-1" visa may also be considered business/vocational trainees, for example, a person admitted to complete a postgraduate residency in medicine. Also enter the serial number that was assigned to your visa at the time it was granted.

If you do not have, or do not require, a visa, write "None."

Note: Spouses and dependents admitted on secondary visas (e.g., F-2, J-2, H-4, O-3) are not usually eligible to claim the same treaty benefits as the primary visa holder.

Lines 1a, 1b, and 2.—Everyone must complete lines 1a, 1b, and 2, except citizens of Canada or Mexico, who can complete either lines 1a and 1b, or line 2.

Line 3.—Check the box that describes the primary reason you are in the United States. For example, if you have an "F-1" visa, the primary reason you are in the United States is as a student.

Caution: Nonresident alien students, professors/teachers, and researchers using Form 8233 to claim exemption from withholding on compensation for personal services that is exempt from tax under a U.S. tax treaty **must** attach to Form 8233 the statement required by Revenue Procedure 87-8, 87-9, or 93-22. The format and contents of the required statements are contained in **Pub. 519**.

For a newly ratified tax treaty not listed in the above revenue procedures, a nonresident alien student, professor/teacher, or researcher must attach a statement in a format similar to those contained in **Pub. 519**.

Line 4a.—If you are a nonresident alien individual performing independent personal services (self-employment) in the United States, fully describe the nature of the service, for example, "Consulting contract to design software," or "Give three lectures at XYZ University."

If you are a nonresident alien student or researcher who is also performing dependent personal services, fully describe the nature of your employment, for example, "Part-time library assistant," "Waiting on tables," or "Teaching one chemistry course per semester to undergraduate students."

If you are a nonresident alien professor/teacher, write "Teaching."

If you are a nonresident alien business/vocational trainee, fully describe the nature of your employment, for example, "Neurosurgical residency at ABC Hospital," or "One-year internship in hydraulic engineering at XYZ Corporation."

Line 4b.—Enter the total amount of compensation for personal services you will receive from this payer during the tax year. Enter an estimated amount if you do not know the exact amount.

Line 5a.—You must provide full information concerning the specific treaty and article on which you are basing your claim for exemption from withholding, for example, "U.S./Germany tax treaty, Article 20(1)."

Line 5b.—If all income received for the services performed to which this Form 8233 applies is exempt, write "All." If only part is exempt, enter the exact dollar amount that is exempt from withholding.

To avoid underwithholding of income taxes on amounts not exempt from tax, nonresident aliens completing Form W-4 should: (a) not claim exemption from income tax withholding; (b) request withholding as if they are single; (c) generally, claim only one personal exemption; and (d) request an additional income tax withholding amount of \$4.00 per week.

Caution: Special restrictions on exemption from or reduction of withholding apply to nonresident alien artists, athletes, entertainers, and similar individuals. Generally, such individuals are subject to 30% withholding from gross income paid for personal services performed unless a reduced rate of withholding under a withholding agreement prepared in accordance with Revenue Procedure 89-47, 1989-2 C.B. 598, has been approved by the IRS. For more information, contact the IRS Office of the Assistant Commissioner (International) at 202-874-1460, or write to the address shown under Part II below.

Line 5c.—Generally, you may claim an exemption from Federal income tax only under a U.S. tax treaty with the country in which you claim permanent (or indefinite) foreign residence. This is the foreign country in which you live most of the time. It is not necessarily the country of your citizenship. For example, you are a citizen of Pakistan but have your home (where you live) in England. You **cannot** claim any exemption provisions under the U.S./Pakistan tax treaty. You can only use the U.S./United Kingdom tax treaty to claim exemption.

Line 6.—Enter any other information you believe may be necessary to clarify or explain your request for exemption from withholding.

Lines 7 and 8. For Independent Personal Services Only.

Line 7.—Generally, 30% must be withheld from your compensation after subtracting the value of one personal exemption. However, if you are a resident of Canada, Mexico, Japan, or the Republic of Korea, a student from India, or a U.S. national, you may be able to claim additional personal exemptions for your spouse and children. See **Pub. 519** for more information.

Line 8.—Each allowable personal exemption must be prorated for the number of days during the tax year you will perform the personal

services identified on each Form 8233 in the United States. To figure the daily proration amount for each allowable exemption, divide the personal exemption amount (for example, \$2,550 for tax year 1996) by 365 (366 for a leap year). Then multiply the result by the number of days you will perform these services in the United States. The amount allowed for each personal exemption changes from year to year, and may be obtained from the IRS.

Signature.—The nonresident alien individual or duly authorized representative must sign and date Form 8233.

Part II

Withholding Agent's Responsibilities.—When the nonresident alien individual gives you Form 8233, review it to see if you are satisfied that the exemption from withholding is warranted. If you are satisfied, based on the facts presented, complete and sign the certification in Part II.

You will need four copies of a completed Form 8233. Within 5 days of your acceptance, forward one copy to:

Office of the Assistant Commissioner
(International)
Director, Office of International District
Operations
Attn: CP:IN.D:C:SS
950 L'Enfant Plaza South, S.W.
Washington, DC 20024

Give one copy of the completed Form 8233 to the nonresident alien individual. Also attach a copy of the form to **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, that you file with the IRS. Keep a copy for your records. Each copy of Form 8233 must include any attachments submitted by the nonresident alien individual.

The exemption from withholding is effective for payments made at least 10 days after you properly mail Form 8233 to the IRS.

You must not accept Form 8233, and you must withhold, if either of the following applies:

- You know or have reason to know that any of the facts or statements on Form 8233 may be false; or
- You know or have reason to know that the eligibility of the nonresident alien individual's compensation for the exemption cannot be readily determined (for example, if you know that the nonresident alien individual has an office in the United States regularly available for performing personal services).

If you accept Form 8233 and later find that either of the situations described above applies, you must promptly notify the IRS at the address above, in writing, and you must begin withholding on any amounts not yet paid. Also, if you are notified by the IRS that the eligibility for the exemption of the nonresident alien individual's compensation is in doubt or that the compensation is not eligible for exemption, you must begin withholding. See Regulations section 1.1441-4(b)(2)(iii) for examples illustrating these rules.

If you submit an incorrect Form 8233, you will be notified by the IRS that the form submitted is not acceptable and that you must begin withholding immediately. An incorrect Form 8233 is (a) any Form 8233 that claims a tax treaty benefit or exemption that does not exist or is obviously false; or (b) any Form 8233 that has not been completed in sufficient detail to allow determination of the correctness of the tax treaty benefit or exemption claimed.

Signature.—You or your duly authorized agent must sign and date Form 8233. See Regulations section 1.1441-7(b) for information about duly authorized agent.



TAX TREATY QUESTIONNAIRE (JAPAN)

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

(Check appropriate income type and answer related questions.)

Other Royalties (e.g. copyright, recording, publishing)

YES NO

1. Do you have a permanent establishment in the United States?
2. Is the property giving rise to this income effectively connected with this permanent establishment?
3. Is the property producing the income effectively connected with a fixed U.S. base from which you performed independent personal services?

Scholarship or Fellowship Grant Treaty Article Citation 20(1)

YES NO

1. Are payments from the National Institution of Health (NIH) under its Visiting Associate Program and Visiting Scientist Program?

Independent Personal Services Treaty Article Citation 17

YES NO

1. Is income attributable to your fixed U.S. base?
2. Are you a public entertainer (actor, artist, musician, athlete, etc.)?
3. Will you receive more than \$3,000 during the year as a public entertainer in the U.S., excluding reimbursed travel expenses?

Teaching or Research Treaty Article Citation 19

YES NO N/A

1. Is research work primarily for private benefit?
2. Are you an alien teacher or researcher who received compensation for teaching and research services performed for a limited time at a U.S. university or other institution?

If answered yes, complete and sign the representation for IRS Form 8233 below.

Representations for IRS Form 8233

- A. I was a resident of Japan on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
- B. I have accepted an invitation by the United States government, or by the University of Hawaii to come to the United States for the purpose of teaching or engaging in research at the University of Hawaii which is a recognized educational institution. I will receive compensation for my teaching or research activities.
- C. The teaching or research compensation received during the entire taxable year (or for the period from _____ to _____) qualifies for exemption from withholding of federal tax between the United States and Japan. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher or student before the date of my arrival in the United States.
- D. Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.
- E. I arrived in the United States on _____ (insert the date of the alien's last arrival into the United States before beginning the services for which exemption is claimed.) The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

I certify to the representations made above.

Signature _____

Date _____

Studying and Training Treaty Article Citation 20(1), 20(2) and 20(3)

YES NO

1. Is compensation for remittance or allowance?
2. Is compensation received during training?
 - a. If yes, will such compensation exceed \$2,000, excluding reimbursed travel expenses, for the calendar year?

YES	NO	N/A
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Is compensation received while gaining experience?
 - a. If yes, will such compensation exceed \$5,000, excluding reimbursed travel expenses, for the calendar year?
4. Is compensation received under a U.S. government program?
 - a. If yes, will such compensation exceed \$10,000, excluding reimbursed travel expenses, for the calendar year?
5. Are you an alien student who received compensation for services performed?

If answered yes, complete and sign the representation for Form 8233 below.

Representations for IRS Form 8233

- A I was a resident of Japan on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
- B I am temporarily present in the United States for the primary purpose of studying at the University of Hawaii.
- C I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Japan in an amount not in excess of \$2,000 for any taxable year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
- D I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.
- E I arrived in the United States on _____ (insert last arrival date before beginning study)
The treaty exemption is available only for compensation paid during a period of five taxable years, beginning with the taxable year that includes my arrival date.

I certify to the representations made above.

Signature

Date

DISBURSING OFFICE USE ONLY

TREATY EXPIRATION DATE:

REVIEWED BY

Form W-4 (1996)

Want More Money in Your Paycheck?

If you expect to be able to take the earned income credit for 1996 and a child lives with you, you may be able to have part of the credit added to your take-home pay. For details, get Form W-5 from your employer.

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. *If exempt, only complete lines 1, 2, 3, 4, 7, and sign the form to validate it.* No Federal income tax will be withheld from your pay. Your exemption expires February 18, 1997.

Note: You cannot claim exemption from withholding if (1) your income exceeds \$650

and includes unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on their tax return.

Basic Instructions. If you are not exempt, complete the Personal Allowances Worksheet. Additional worksheets are on page 2 so you can adjust your withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES.

Otherwise, you may find that you owe additional tax at the end of the year.

Two Earners/Two Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Check Your Withholding. After your W-4 takes effect, use Pub. 919, Is My Withholding Correct for 1996?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Get Pub. 919 especially if you used the Two Earner/Two Job Worksheet and your earnings exceed \$150,000 (Single) or \$200,000 (Married). To order Pub. 919, call 1-800-829-3676. Check your telephone directory for the IRS assistance number for further help.

Sign This Form. Form W-4 is not considered valid unless you sign it.

Personal Allowances Worksheet

A Enter "1" for **yourself** if no one else can claim you as a dependent **A** _____

B Enter "1" if:
 • You are single and have only one job; or
 • You are married, have only one job, and your spouse does not work; or
 • Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. **B** _____

C Enter "1" for your **spouse**. But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return **D** _____

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of Household** above) **E** _____

F Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit **F** _____

G Add lines A through F and enter total here. **Note:** This amount may be different from the number of exemptions you claim on your return ▶ **G** _____

For accuracy, do all worksheets that apply.
 • If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
 • If you are **single** and have **more than one job** and your combined earnings from all jobs exceed \$30,000 OR if you are **married** and have a **working spouse or more than one job**, and the combined earnings from all jobs exceed \$50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
 • If **neither** of the above situations applies, **stop here** and enter the number from line G on line 5 of Form W-4 below.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate ▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.	OMB No. 1545-0010 1996
1 Type or print your first name and middle initial Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <i>Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.</i>
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for a new card <input type="checkbox"/>
5 Total number of allowances you are claiming (from line G above or from the worksheets on page 2 if they apply)		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 1996 and I certify that I meet BOTH of the following conditions for exemption: • Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND • This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. If you meet both conditions, enter "EXEMPT" here ▶		7 _____
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.		
Employee's signature ▶		Date ▶ , 19
8 Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS) University of Hawai'i 1402 Lower Campus Rd., Bldg. 171, Rm. 16 Honolulu, Hawai'i 96822		9 Office code (optional) 10 Employer identification number 99-6000354

Deductions and Adjustments Worksheet

Note: Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1996 tax return.

- 1 Enter an estimate of your 1996 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1996, you may have to reduce your itemized deductions if your income is over \$117,950 (\$58,975 if married filing separately). Get Pub. 919 for details.) 1 \$ _____
- 2 Enter:

{	\$6,700 if married filing jointly or qualifying widow(er)	}	2	\$ _____
	\$5,900 if head of household				
	\$4,000 if single				
	\$3,350 if married filing separately				
- 3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter -0- 3 \$ _____
- 4 Enter an estimate of your 1996 adjustments to income. These include alimony paid and deductible IRA contributions 4 \$ _____
- 5 Add lines 3 and 4 and enter the total 5 \$ _____
- 6 Enter an estimate of your 1996 nonwage income (such as dividends or interest) 6 \$ _____
- 7 Subtract line 6 from line 5. Enter the result, but not less than -0- 7 \$ _____
- 8 Divide the amount on line 7 by \$2,500 and enter the result here. Drop any fraction 8 _____
- 9 Enter the number from Personal Allowances Worksheet, line G, on page 1 9 _____
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, on page 1. 10 _____

Two-Earner/Two-Job Worksheet

Note: Use this worksheet only if the instructions for line G on page 1 direct you here.

- 1 Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 _____
- 2 Find the number in Table 1 below that applies to the **LOWEST** paying job and enter it here 2 _____
- 3 If line 1 is **GREATER THAN OR EQUAL TO** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, on page 1. **DO NOT** use the rest of this worksheet 3 _____

Note: If line 1 is **LESS THAN** line 2, enter -0- on Form W-4, line 5, on page 1. Complete lines 4-9 to calculate the additional withholding amount necessary to avoid a year end tax bill.

- 4 Enter the number from line 2 of this worksheet 4 _____
- 5 Enter the number from line 1 of this worksheet 5 _____
- 6 Subtract line 5 from line 4 6 _____
- 7 Find the amount in Table 2 below that applies to the **HIGHEST** paying job and enter it here 7 \$ _____
- 8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed 8 \$ _____
- 9 Divide line 8 by the number of pay periods remaining in 1996. (For example, divide by 26 if you are paid every other week and you complete this form in December 1995.) Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
0 - \$3,000	0	39,001 - 50,000	9	0 - \$4,000	0
3,001 - 8,000	1	50,001 - 55,000	10	4,001 - 10,000	1
6,001 - 11,000	2	55,001 - 60,000	11	10,001 - 14,000	2
11,001 - 16,000	3	60,001 - 70,000	12	14,001 - 19,000	3
16,001 - 21,000	4	70,001 - 80,000	13	19,001 - 23,000	4
21,001 - 27,000	5	80,001 - 90,000	14	23,001 - 45,000	5
27,001 - 31,000	6	90,001 and over	15	45,001 - 60,000	6
31,001 - 34,000	7			60,001 - 70,000	7
34,001 - 39,000	8			70,001 and over	8

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
0 - \$50,000	\$380	0 - \$30,000	\$380
50,001 - 100,000	710	30,001 - 60,000	710
100,001 - 130,000	790	60,001 - 120,000	790
130,001 - 240,000	920	120,001 - 240,000	920
240,001 and over	1,010	240,001 and over	1,010

Privacy Act and Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue Law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 min., **Learning about the law or the form** 10 min., **Preparing the form** 69 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, give it to your employer.

Form **SS-4**

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, certain individuals, and others. See instructions.)

EIN

OMB No. 1545-0003

(Rev. December 1995)
Department of the Treasury
Internal Revenue Service

▶ **Keep a copy for your records.**

Please type or print clearly.

1 Name of applicant (Legal name) (See instructions.)	
2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name
4a Mailing address (street address) (room, apt., or suite no.)	5a Business address (if different from address on lines 4a and 4b)
4b City, state, and ZIP code	5b City, state, and ZIP code
6 County and state where principal business is located	
7 Name of principal officer, general partner, grantor, owner, or trustor—SSN required (See instructions.) ▶	

8a Type of entity (Check only one box.) (See instructions.)

<input type="checkbox"/> Sole proprietor (SSN)	<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> Estate (SSN of decedent)	<input type="checkbox"/> Plan administrator-SSN
<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited liability co.	<input type="checkbox"/> Other corporation (specify) ▶	<input type="checkbox"/> Trust
<input type="checkbox"/> REMIC	<input type="checkbox"/> National Guard	<input type="checkbox"/> Federal Government/military	<input type="checkbox"/> Farmers' cooperative
<input type="checkbox"/> State/local government	<input type="checkbox"/> Other nonprofit organization (specify) ▶	<input type="checkbox"/> Church or church-controlled organization	
<input type="checkbox"/> Other (specify) ▶	(enter GEN if applicable)		

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State	Foreign country
-------	-----------------

9 Reason for applying (Check only one box.)

<input type="checkbox"/> Started new business (specify) ▶	<input type="checkbox"/> Banking purpose (specify) ▶
<input type="checkbox"/> Hired employees	<input type="checkbox"/> Changed type of organization (specify) ▶
<input type="checkbox"/> Created a pension plan (specify type) ▶	<input type="checkbox"/> Purchased going business
	<input type="checkbox"/> Created a trust (specify) ▶
	<input type="checkbox"/> Other (specify) ▶

10 Date business started or acquired (Mo., day, year) (See instructions.)

11 Closing month of accounting year (See instructions.)

12 First date wages or annuities were paid or will be paid (Mo., day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year) ▶

13 Highest number of employees expected in the next 12 months. **Note:** If the applicant does not expect to have any employees during the period, enter -0-. (See instructions.) ▶

	Nonagricultural	Agricultural	Household
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14 Principal activity (See instructions.) ▶

15 Is the principal business activity manufacturing? Yes No
If "Yes," principal product and raw material used ▶

16 To whom are most of the products or services sold? Please check the appropriate box.

<input type="checkbox"/> Public (retail)	<input type="checkbox"/> Other (specify) ▶	<input type="checkbox"/> Business (wholesale)	<input type="checkbox"/> N/A
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17a Has the applicant ever applied for an Identification number for this or any other business? Yes No
Note: If "Yes," please complete lines 17b and 17c.

17b If you checked "Yes" on line 17a, give applicant's legal name and trade name shown on prior application, if different from line 1 or 2 above.
Legal name ▶ Trade name ▶

17c Approximate date when and city and state where the application was filed. Enter previous employer identification number if known.

Approximate date when filed (Mo., day, year)	City and state where filed	Previous EIN
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Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

	Business telephone number (include area code)
	Fax telephone number (include area code)

Name and title (Please type or print clearly.) ▶

Signature ▶ Date ▶

Note: Do not write below this line. For official use only.

Please leave blank ▶	Geo.	Ind.	Class	Size	Reason for applying
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for filing and reporting purposes. The information you provide on this form will establish your filing and reporting requirements.

Who Must File

You must file this form if you have not obtained an EIN before and:

- You pay wages to one or more employees including household employees.
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer.
- You are a withholding agent required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). A withholding agent may be an agent, broker, fiduciary, manager, tenant, or spouse, and is required to file **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- You file **Schedule C**, Profit or Loss From Business, or **Schedule F**, Profit or Loss From Farming, of **Form 1040**, U.S. Individual Income Tax Return, and have a Keogh plan or are required to file excise, employment, information, or alcohol, tobacco, or firearms returns.

The following must use EINs even if they do not have any employees:

- State and local agencies who serve as tax reporting agents for public assistance recipients, under Rev. Proc. 80-4, 1980-1 C.B. 581, should obtain a separate EIN for this reporting. See **Household employer** on page 3.
- Trusts, except the following:
 1. Certain grantor-owned revocable trusts. (See the **Instructions for Form 1041**.)
 2. Individual Retirement Arrangement (IRA) trusts, unless the trust has to file **Form 990-T**, Exempt Organization Business Income Tax Return. (See the **Instructions for Form 990-T**.)
 3. Certain trusts that are considered household employers can use the trust EIN to report and pay the social security and Medicare taxes, Federal unemployment tax (FUTA) and withheld Federal income tax. A separate EIN is not necessary.
- Estates
- Partnerships
- REMICs (real estate mortgage investment conduits) (See the **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit Income Tax Return.)
- Corporations

- Nonprofit organizations (churches, clubs, etc.)
- Farmers' cooperatives
- Plan administrators (A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.)

When To Apply for a New EIN

New Business.—If you become the new owner of an existing business, **do not** use the EIN of the former owner. IF YOU ALREADY HAVE AN EIN, USE THAT NUMBER. If you do not have an EIN, apply for one on this form. If you become the "owner" of a corporation by acquiring its stock, use the corporation's EIN.

Changes in Organization or Ownership.—If you already have an EIN, you may need to get a new one if either the organization or ownership of your business changes. If you incorporate a sole proprietorship or form a partnership, you must get a new EIN. However, **do not** apply for a new EIN if you change only the name of your business.

Note: If you are electing to be an "S corporation," be sure you file **Form 2553**, Election by a Small Business Corporation.

File Only One Form SS-4.—File only one Form SS-4, regardless of the number of businesses operated or trade names under which a business operates. However, each corporation in an affiliated group must file a separate application.

EIN Applied For, But Not Received.—If you do not have an EIN by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. **Do not** show your social security number as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area. (See **Where To Apply** below.) Make your check or money order payable to Internal Revenue Service and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit.

For more information about EINs, see **Pub. 583**, Starting a Business and Keeping Records, and **Pub. 1635**, Understanding Your EIN.

How To Apply

You can apply for an EIN either by mail or by telephone. You can get an EIN immediately by calling the Tele-TIN phone number for the service center for your state, or you can send the completed Form SS-4 directly to the service center to receive your EIN in the mail.

Application by Tele-TIN.—Under the Tele-TIN program, you can receive your EIN over the telephone and use it immediately to file a return or make a payment. To receive an EIN by phone, complete Form SS-4, then call the

Tele-TIN phone number listed for your state under **Where To Apply**. The person making the call must be authorized to sign the form. (See **Signature block** on page 4.)

An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right-hand corner of the form, sign and date it.

Mail or FAX the signed SS-4 within 24 hours to the Tele-TIN Unit at the service center address for your state. The IRS representative will give you the FAX number. The FAX numbers are also listed in Pub. 1635.

Taxpayer representatives can receive their client's EIN by phone if they first send a facsimile (FAX) of a completed **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization, to the Tele-TIN unit. The Form 2848 or Form 8821 will be used solely to release the EIN to the representative authorized on the form.

Application by Mail.—Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks.

Where To Apply

The Tele-TIN phone numbers listed below will involve a long-distance charge to callers outside of the local calling area and can be used only to apply for an EIN. THE NUMBERS MAY CHANGE WITHOUT NOTICE. Use 1-800-829-1040 to verify a number or to ask about an application by mail or other Federal tax matters.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:

Call the Tele-TIN phone number shown or file with the Internal Revenue Service Center at:

Florida, Georgia, South Carolina	Attn: Entity Control Atlanta, GA 39901 (404) 455-2360
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Attn: Entity Control Holtsville, NY 00501 (516) 447-4955
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Attn: Entity Control Andover, MA 05501 (508) 474-9717
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Attn: Entity Control Stop 57A 2306 E. Bannister Rd. Kansas City, MO 64131 (816) 926-5999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Attn: Entity Control Philadelphia, PA 19255 (215) 574-2400
Indiana, Kentucky, Michigan, Ohio, West Virginia	Attn: Entity Control Cincinnati, OH 45999 (606) 292-5467
Kansas, New Mexico, Oklahoma, Texas	Attn: Entity Control Austin, TX 73301 (512) 460-7843

Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming

Attn: Entity Control
Mail Stop 6271-T
P.O. Box 9950
Ogden, UT 84409
(801) 620-7645

California (all other counties), Hawaii

Attn: Entity Control
Fresno, CA 93888
(209) 452-4010

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee

Attn: Entity Control
Memphis, TN 37501
(901) 365-5970

If you have no legal residence, principal place of business, or principal office or agency in any state, file your form with the Internal Revenue Service Center, Philadelphia, PA 19255 or call 215-574-2400.

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (nonapplicable) on the lines that do not apply.

Line 1.—Enter the legal name of the entity applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

Individuals.—Enter the first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Do not use abbreviations or nicknames.

Trusts.—Enter the name of the trust.

Estate of a decedent.—Enter the name of the estate.

Partnerships.—Enter the legal name of the partnership as it appears in the partnership agreement. **Do not** list the names of the partners on line 1. See the specific instructions for line 7.

Corporations.—Enter the corporate name as it appears in the corporation charter or other legal document creating it.

Plan administrators.—Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

Line 2.—Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" name.

Note: Use the full legal name on line 1 on all tax returns filed for the entity. However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file. To prevent processing delays and errors, **always** use either the legal name only or the trade name only on all tax returns.

Line 3.—Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter the name of that person, the "name of"

person. Print or type the first name, middle initial, and last name.

Line 7.—Enter the first name, middle initial, last name, and social security number (SSN) of a principal officer if the business is a corporation; of a general partner if a partnership; or of a grantor, owner, or trustor if a trust.

Line 8a.—Check the box that best describes the type of entity applying for the EIN. If not specifically mentioned, check the "Other" box and enter the type of entity. Do not enter N/A.

Sole proprietor.—Check this box if you file Schedule C or F (Form 1040) and have a Keogh plan, or are required to file excise, employment, information, or alcohol, tobacco, or firearms returns. Enter your SSN in the space provided.

REMIC.—Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the **Instructions for Form 1066** for more information.

Other nonprofit organization.—Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).

If the organization also seeks tax-exempt status, you must file either **Package 1023** or **Package 1024**, Application for Recognition of Exemption. Get **Pub. 557**, Tax-Exempt Status for Your Organization, for more information.

Group exemption number (GEN).—If the organization is covered by a group exemption letter, enter the four-digit GEN. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get **Pub. 557** for more information about group exemption numbers.

Withholding agent.—If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding agent."

Personal service corporation.—Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations, see the **Instructions for Form 1120**, U.S. Corporation Income Tax Return, and **Pub. 542**, Tax Information on Corporations.

Limited liability co.—See the definition of limited liability company in the **Instructions for Form 1065**. If you are classified as a partnership for Federal income tax

purposes, mark the "Limited liability co." checkbox. If you are classified as a corporation for Federal income tax purposes, mark the "Other corporation" checkbox and write "Limited liability co." in the space provided.

Plan administrator.—If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

Other corporation.—This box is for any corporation other than a personal service corporation. If you check this box, enter the type of corporation (such as insurance company) in the space provided.

Household employer.—If you are an individual, check the "Other" box and enter "Household employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household employer agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

Line 9.—Check only **one** box. Do not enter N/A.

Started new business.—Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. **Do not** apply if you already have an EIN and are only adding another place of business.

Hired employees.—Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. **Do not** apply if you already have an EIN and are only hiring employees. For information on the applicable employment taxes for family members, see **Circular E**, Employer's Tax Guide (Publication 15).

Created a pension plan.—Check this box if you have created a pension plan and need this number for reporting purposes. Also, enter the type of plan created.

Banking purpose.—Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

Changed type of organization.—Check this box if the business is changing its type of organization, for example, if the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided the type of change made, for example, "from sole proprietorship to partnership."

Purchased going business.—Check this box if you purchased an existing business. **Do not** use the former owner's EIN. **Do not** apply for a new EIN if you already have one. Use your own EIN.

Created a trust.—Check this box if you created a trust, and enter the type of trust created.

Note: Do not file this form if you are the grantor/owner of certain revocable trusts. You must use your SSN for the trust. See the instructions for Form 1041.

Other (specify).—Check this box if you are requesting an EIN for any reason other than those for which there are checkboxes, and enter the reason.

Line 10.—If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. Trusts should enter the date the trust was legally created. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

Line 11.—Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see **Pub. 538, Accounting Periods and Methods.**

Individuals.—Your tax year generally will be a calendar year.

Partnerships.—Partnerships generally must adopt the tax year of either (a) the majority partners; (b) the principal partners; (c) the tax year that results in the least aggregate (total) deferral of income; or (d) some other tax year. (See the **Instructions for Form 1065, U.S. Partnership Return of Income**, for more information.)

REMIC.—REMICs must have a calendar year as their tax year.

Personal service corporations.—A personal service corporation generally must adopt a calendar year unless:

- It can establish a business purpose for having a different tax year, or
- It elects under section 444 to have a tax year other than a calendar year.

Trusts.—Generally, a trust must adopt a calendar year except for the following:

- Tax-exempt trusts,
- Charitable trusts, and
- Grantor-owned trusts.

Line 12.—If the business has or will have employees, enter the date on which the business began or will begin to pay wages. If the business does not plan to have employees, enter N/A.

Withholding agent.—Enter the date you began or will begin to pay income to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

Line 13.—For a definition of agricultural labor (farmworker), see **Circular A, Agricultural Employer's Tax Guide** (Publication 51).

Line 14.—Generally, enter the exact type of business being operated (for example, advertising agency, farm, food or beverage establishment, labor union, real estate agency, steam laundry, rental of coin-operated vending machine, or investment club). Also state if the business will involve the sale or distribution of alcoholic beverages.

Governmental.—Enter the type of organization (state, county, school district, municipality, etc.).

Nonprofit organization (other than governmental).—Enter whether organized for religious, educational, or humane purposes, and the principal activity (for example, religious organization—hospital, charitable).

Mining and quarrying.—Specify the process and the principal product (for example, mining bituminous coal, contract drilling for oil, or quarrying dimension stone).

Contract construction.—Specify whether general contracting or special trade contracting. Also, show the type of work normally performed (for example, general contractor for residential buildings or electrical subcontractor).

Food or beverage establishments.—Specify the type of establishment and state whether you employ workers who receive tips (for example, lounge—yes).

Trade.—Specify the type of sales and the principal line of goods sold (for example, wholesale dairy products, manufacturer's representative for mining machinery, or retail hardware).

Manufacturing.—Specify the type of establishment operated (for example, sawmill or vegetable cannery).

Signature block.—The application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or estate.

Some Useful Publications

You may get the following publications for additional information on the subjects covered on this form. To get these and other free forms and publications, call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 7 to 15 workdays of your call.

Use your computer.—If you subscribe to an on-line service, ask if IRS information is available and, if so, how to access it. You can also get information through IRIS, the Internal Revenue Information Services, on FedWorld, a government bulletin board. Tax forms, instructions, publications, and other IRS information, are available through IRIS.

IRIS is accessible directly by calling 703-321-8020. On the Internet, you can telnet to fedworld.gov. or, for file transfer protocol services, connect to ftp.fedworld.gov. If you are using the WorldWide Web, connect to http://www.ustreas.gov

FedWorld's help desk offers technical assistance on accessing IRIS (not tax help) during regular business hours at 703-487-4608. The IRIS menus offer information on available file formats and software needed to read and print files. You must print the forms to use them; the forms are not designed to be filled out on-screen.

Tax forms, instructions, and publications are also available on CD-ROM, including prior-year forms starting with the 1991 tax year. For ordering information and software requirements, contact the Government Printing Office's Superintendent of Documents (202-512-1800) or Federal Bulletin Board (202-512-1387).

- Pub. 1635, Understanding Your EIN**
- Pub. 15, Employer's Tax Guide**
- Pub. 15-A, Employer's Supplemental Tax Guide**
- Pub. 538, Accounting Periods and Methods**
- Pub. 541, Tax Information on Partnerships**
- Pub. 542, Tax Information on Corporations**
- Pub. 557, Tax-Exempt Status for Your Organization**
- Pub. 583, Starting a Business and Keeping Records**
- Package 1023, Application for Recognition of Exemption**
- Package 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120**

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 min.
Learning about the law or the form	18 min.
Preparing the form	45 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To Apply** on page 2.

SOCIAL SECURITY ADMINISTRATION
Application for a Social Security Card

A8.868
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Attachment 13

Inside is the form you need to apply for a Social Security card. You can also use this form to replace a lost card or to change your name on your card. This service is free. But before you go on to the form, please read through the rest of this page. We want to cover some facts you should know before you apply.

**IF YOU HAVE
NEVER HAD A
SOCIAL SECURITY
NUMBER**



If you were born in the U.S. and have never had a Social Security number, you must complete this form and show us documents that show your age, citizenship, and who you are. Usually, all we need from you are:

- Your birth certificate; AND
- Some form of identity, such as a driver's license, school record, or medical record. See page 2 for more examples.

We prefer to see your birth certificate. However, we will accept a hospital record of your birth made before you were 5 years old, or a religious record of your age or birth made before you were 3 months old. **We must see original documents or certified copies. Uncertified photocopies are not acceptable.** You may apply at any age, but if you are 18 or older when you apply for your first Social Security card, **you must apply in person. Please see the special requirements on page 4 if you were born outside the U.S., if you are not a U.S. citizen or if you need a card for a child.**

**IF YOU NEED
TO REPLACE
YOUR CARD**

To replace your card, all we usually need is one type of identification and this completed form. See page 2 for examples of documents we will accept. If you were born outside the U.S., you must also submit proof of U.S. citizenship or lawful alien status. Examples of the documents we will accept are on page 4. **Remember, we must see original documents or certified copies.**

**IF YOU NEED TO
CHANGE YOUR
NAME ON YOUR
CARD**

If you already have a number, but need to change your name on our records, we need this completed form and a document that identifies you by both your old and new names. Examples include a marriage certificate, a divorce decree or a court order that changes your name. Or, we will accept two documents—one with your old name and one with your new name. See page 2 for examples of documents we will accept. If you were born outside the U.S., you must also show proof of U.S. citizenship or lawful alien status. Examples of documents we will accept are on page 4.

HOW TO APPLY

First complete this form, using the instructions on page 2. Then take or mail it to the nearest Social Security office. Be sure to take or mail the originals or certified copies of your documents along with the form. We will return your documents right away.

**IF YOU HAVE
ANY QUESTIONS**

If you have any questions about this form, or about the documents you need to show us, please contact any Social Security office. A telephone call will help you make sure you have everything you need to apply for your card.

DOCUMENTS THAT SHOW YOUR IDENTITY

Here are some examples of identity documents that we will accept.

- Driver's license
- U.S. government or state employee ID card
- Your passport
- School ID card, record, or report card
- Marriage or divorce record
- Health insurance card
- Clinic, doctor, or hospital records
- Military records
- Court order for name change
- Adoption records
- Church membership or confirmation record (if not used as evidence of age)
- Insurance policy

We will NOT accept a birth certificate or hospital record as proof of your identity. We will accept other documents if they have enough information to identify you. **Remember, we must see original documents or copies certified by the county clerk or other official who keeps the record.**

HOW TO COMPLETE THE FORM

Most questions on the form are self-explanatory. The questions that need explanation are discussed below. The numbers match the numbered questions on the form. **If you are completing this form for someone else, please answer the questions as they apply to that person.** Then, sign your own name in question 16.

1. Your card will show your full first, middle, and last names **unless you show otherwise.** If you have ever used another name, show it on the third line. You can show more than one name on this line. Do not show a nickname unless you have used it for work or business.
2. Show the address where you want your card mailed. If you do not usually get mail at this address, please show an "in care of address", for example, c/o John Doe, 1 Elm Street, Anytown, U.S.A. 00000.
3. If you check "other" under Citizenship, please attach a statement that explains your situation and why you need a Social Security number.
5. You do not have to answer our question about race/ethnic background. We can issue you a Social Security card without this information. However, this information is important. We use it to study and report on how Social Security programs affect different people in our nation. Of course, we use it only for statistical reports and do not reveal the identities of individuals.
13. If the date of birth you show in item 6 is different from the date of birth you used on an earlier application, show the date of birth you used on the earlier application on this line.
16. If you cannot sign your name, sign with an "X" mark and have two people sign beneath your mark as witnesses.

SOCIAL SECURITY ADMINISTRATION

Application for a Social Security Card

INSTRUCTIONS

- Please read "How To Complete This Form" on page 2.
- Print or type using black or blue ink. **DO NOT USE PENCIL.**
- After you complete this form, take or mail it along with the required documents to your nearest Social Security office.
- If you are completing this form for someone else, answer the questions as they apply to that person. Then, sign your name in question 16.

1 NAME
To Be Shown On Card

FIRST FULL MIDDLE NAME LAST

FULL NAME AT BIRTH
IF OTHER THAN ABOVE

FIRST FULL MIDDLE NAME LAST

OTHER NAMES USED

2 MAILING ADDRESS
Do Not Abbreviate

STREET ADDRESS, APT. NO., PO BOX, RURAL ROUTE NO.

CITY STATE ZIP CODE

3 CITIZENSHIP
(Check One)

U.S. Citizen Legal Alien Allowed To Work Legal Alien Not Allowed To Work Foreign Student Allowed Restricted Employment Conditionally Legalized Alien Allowed To Work Other (See instructions On Page 2)

4 SEX

Male Female

5 RACE/ETHNIC DESCRIPTION
(Check One Only—Voluntary)

Asian, Asian-American Or Pacific Islander Hispanic Black (Not Hispanic) North American Indian Or Alaskan Native White (Not Hispanic)

6 DATE OF BIRTH MONTH DAY YEAR

7 PLACE OF BIRTH (Do Not Abbreviate) CITY STATE OR FOREIGN COUNTRY FCI Office Use Only

8 MOTHER'S MAIDEN NAME FIRST FULL MIDDLE NAME LAST NAME AT HER BIRTH

9 FATHER'S NAME FIRST FULL MIDDLE NAME LAST

10 Has the person in item 1 ever received a Social Security number before?
 Yes (If "yes", answer questions 11-13.) No (If "no", go on to question 14.) Don't Know (If "don't know", go on to question 14.)

11 Enter the Social Security number previously assigned to the person listed in item 1.
 - -

12 Enter the name shown on the most recent Social Security card issued for the person listed in item 1.
 FIRST MIDDLE LAST

13 Enter any different date of birth if used on an earlier application for a card.
 MONTH DAY YEAR

14 TODAY'S DATE MONTH DAY YEAR **15 DAYTIME PHONE NUMBER** () AREA CODE

DELIBERATELY FURNISHING (OR CAUSING TO BE FURNISHED) FALSE INFORMATION ON THIS APPLICATION IS A CRIME PUNISHABLE BY FINE OR IMPRISONMENT, OR BOTH.

16 YOUR SIGNATURE **17 YOUR RELATIONSHIP TO THE PERSON IN ITEM 1 IS:**
 Self Natural Or Adoptive Parent Legal Guardian Other (Specify)

DO NOT WRITE BELOW THIS LINE (FOR SSA USE ONLY)									
NPN		DOC		NTI		CAN		ITV	
PBC		EVI		EVA		EVC		PRA	
NWR		DNR		UNIT					
EVIDENCE SUBMITTED						SIGNATURE AND TITLE OF EMPLOYEE(S) REVIEWING EVIDENCE AND/OR CONDUCTING INTERVIEW			
						DATE			
						DATE			

**IF YOU ARE A
UNITED STATES
CITIZEN BORN
OUTSIDE THE U.S.**

If you are a United States citizen who was born outside the U.S., we need to see your consular report of birth (FS-240 or FS-545), if you have one. We also need to see one form of identification. See page 2 for examples of identity documents we will accept.

If you do not have your consular report of birth, we will need to see your foreign birth certificate and one of the following: a U.S. Citizen ID card, U.S. passport, Certificate of Citizenship, or a Certificate of Naturalization. Remember, you must show us the original documents.

**IF YOU
ARE NOT A
U.S. CITIZEN**

If you are not a U.S. citizen, you must show us your birth certificate or passport, and the documents given to you by the Immigration and Naturalization Service (INS). We must see **original documents, not photocopies**. Examples of INS documents are: your Alien Registration Receipt Card (Form I-151 or I-551) or Form I-94. Because these documents should not be mailed, you should apply in person.

Even though you may not be authorized to work in this country, we can issue you a Social Security card if you are here legally and need it for some other reason. Your card will be marked to show that you cannot work, and if you do, we will notify INS.

**IF YOU NEED A
CARD FOR A CHILD
OR SOMEONE ELSE**

If you apply for a card for a child or someone else, you need to show us that person's original or certified birth certificate and one more document showing the person's identity. For example, for a child we will accept a doctor or hospital bill, a school record or any similar document that shows the child's identity. For an adult, see page 2 for examples of identity documents we will accept.

Also, if you sign the form, we need to see some kind of identification for you. Please see the list on page 2 for examples of documents we will accept. Be sure to answer the questions on the application form as they apply to the person needing the card.

THE PAPERWORK/PRIVACY ACT AND YOUR APPLICATION

The Social Security Act (sections 205(c) and 702) allows us to collect the facts we ask for on this form. We use most of these facts to assign you a Social Security number or to issue you a card. You do not have to give us these facts, but without them we cannot issue you a Social Security number or a card. Without a number, you could lose Social Security benefits in the future and you might not be able to get a job.

We give out the facts on this form without your consent only in certain situations that are explained in the Federal Register. For example, we must give out this information if Federal law requires us to, if your Congressman or Senator needs the information to answer questions you ask them, or if the Justice Department needs it to investigate and prosecute violations of the Social Security Act.

We may also use the information you give us when we match records by computer. Matching programs compare our

records with those of other Federal, State, or local government agencies. Many agencies may use matching programs to find or prove that a person qualifies for benefits paid by the Federal government. The law allows us to do this even if you do not agree to it. If you would like more facts about the Privacy Act, get in touch with any Social Security office.

We estimate that it will take you about 8 minutes to complete this form. This includes the time it will take to read the instructions, gather the necessary facts and fill out the form. If you have comments or suggestions on how long it takes to complete this form or on any other aspect of this form, write to the Social Security Administration, ATTN: Reports Clearance Officer, 1-A-21 Operations Bldg., Baltimore, MD 21235, and to the Office of Management and Budget, Paperwork Reduction Project (0960-0066), Washington, D.C. 20503. **Do not send completed forms or information concerning your claim to these offices.**

Form **W-7**
(June 1996)
Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-1483

► See instructions.
► For use by individuals who are not U.S. citizens or nationals.

Note: Do not file this form if you have, or are eligible to obtain, a U.S. social security number (SSN).

When Completing This Form

- Type or print.
- If you are completing this form for someone else, answer the questions as they apply to that person.

1 Name <small>Name at birth if different</small>	1a Last name (surname or family name)	First name	Middle name
	1b Last name (surname or family name)	First name	Middle name
2 Address of tax residence <small>(see instructions)</small>	Street address, apartment number, or rural route number (include postal code where appropriate). Do not use a P.O. box number.		
	City or town, state or province, and country		
3 Mailing address <small>(if different from above)</small>	Street address, apartment number, P.O. box number, or rural route number (include postal code or ZIP code where appropriate)		
	City or town, state or province, and country		
4 Birth information	Date of birth (month, day, year) / /	Place of birth (city or town, state or province, and country)	
6 Family information <small>(see instructions)</small>	Father's last name (surname)	First name	Middle name
	Mother's maiden name (surname)	First name	Middle name
7 Other information	7a Country(ies) of citizenship	7b Foreign tax identification number	FOR IRS USE ONLY
	7c Passport number (if any)	7d Country issuing passport	
	7e Type of U.S. visa (if applicable)	7f U.S. stay limitation, if any (month, day, year) / /	
	7g Check the box for the reason you are filing Form W-7. (See instructions.)		
	<input type="checkbox"/> Nonresident alien filing a U.S. tax return and not eligible for an SSN <input type="checkbox"/> U.S. resident alien filing a U.S. tax return and not eligible for an SSN <input type="checkbox"/> Dependent of U.S. person <input type="checkbox"/> Husband or wife of U.S. person } Enter name and SSN of U.S. person (see instructions) ► <input type="checkbox"/> Other (specify)		
	7h Have you previously received a U.S. temporary Taxpayer Identification Number (TIN) or Employer Identification Number (EIN)?		
	<input type="checkbox"/> No/Do not know. Skip line 7i. <input type="checkbox"/> Yes. Complete line 7i. If you need more space, list on a sheet and attach to this form. (See instructions.)		
7i			
TIN <input type="text"/> - <input type="text"/> - <input type="text"/>		EIN <input type="text"/> - <input type="text"/>	
Enter the name under which the TIN was issued.		Enter the name under which the EIN was issued.	
Sign Here <small>Keep a copy of this form for your records.</small>	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN).		
	Signature of applicant or delegate	Date (month, day, year) / /	Phone number
Acceptance Agent's Use ONLY	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Guardian
	Signature	Date (month, day, year) / /	U.S. Employer Identification Number

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 11 min.;** **Preparing the form, 28 min.;** **Copying, assembling, and sending the form to the IRS, 20 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on page 4.

General Instructions

Purpose of Form

Use Form W-7 to apply for an IRS individual taxpayer identification number (ITIN). An ITIN is a nine-digit number issued by the U.S. Internal Revenue Service (IRS) to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number (SSN).

ITINs are intended for tax use only. For example, the numbers will create no inference regarding the immigration status of a foreign person or the right of that person to be legally employed in the United States.

Who Must File

Any individual who is **not eligible to obtain an SSN** and whose taxpayer

identification number is required to be furnished to the IRS must apply for an ITIN on Form W-7. For example:

- Nonresident alien individuals not eligible for an SSN who are required to file a U.S. tax return OR who are filing a U.S. tax return only to claim a refund.
- Nonresident alien individuals not eligible for an SSN who elect to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.
- U.S. resident aliens who file U.S. tax returns and who are not eligible for an SSN.
- Alien individuals claimed as dependents on U.S. tax returns and who are unable or not eligible to obtain an SSN.
- Alien individuals claimed as spouses for exemptions on U.S. tax returns and who are not eligible to obtain an SSN.

Who does not file Form W-7.— Do not file this form if you have an SSN or you are eligible to obtain an SSN. Thus, do not file this form if you are a U.S. citizen or national, or if you have been lawfully admitted for permanent residence or U.S. employment.

To obtain an SSN, get **Form SS-5, Application for a Social Security Card**. To get Form SS-5 or to find out if you are eligible to obtain an SSN, contact a Social Security Administration office. If you have an application for an SSN pending, do not file Form W-7. However, you may file Form W-7 if the Social Security Administration notifies you that an SSN cannot be issued.

Additional Information

For information on determining resident and nonresident alien status, get **Pub. 519, U.S. Tax Guide for Aliens**.

For information on individuals who can be claimed as dependents, see **Exemptions in Pub. 501, Exemptions, Standard Deduction, and Filing Information**. For details on obtaining an SSN for a dependent, see **Social Security Numbers for Dependents** in Pub. 501.

These publications are available free on request from the IRS. To order the publications, call 1-800-TAX-FORM (1-800-829-3676) if you are in the United States. If you have a foreign address, you can write to either: EADC, P.O. Box 25866, Richmond, VA 23286-8107; or WADC, Rancho Cordova, CA 95743-0001, whichever is closer.

You can also get these publications using a computer and modem. You can use the Internal Revenue Information Services (IRIS) on FedWorld, a government bulletin board. IRIS is accessible directly using your modem by calling 703-321-8020. On the Internet, you can telnet to iris.irs.ustreas.gov or, for file transfer protocol services, connect to ftp.irs.ustreas.gov. If you are using the World Wide Web, connect to <http://www.irs.ustreas.gov>.

Telephone help.—If after reading the Form W-7 instructions and our free publications you are not sure how to fill in your application or have additional questions and you are in the United States, you may call 1-800-829-1040 for assistance. Hours (which may vary in your area) are Monday through Friday from 7:30 a.m. to 5:30 p.m.

If you are outside the United States, you may call 215-516-ITIN (215-516-4846) for assistance.

How To Apply

First complete Form W-7. Then, you can apply either by mail or in person. See **Where To File** on page 4. Be sure to mail or bring with you the original or certified copies of documents that substantiate the information on the Form W-7.

Examples of acceptable documents include an original passport, driver's license, birth certificate, identity card, or U.S. immigration documents. You can submit a copy of an original document, but it must be certified by the issuing agency or by a person legally authorized to certify that the document is a true copy of the original.

When To File

File this form as soon as you meet one of the requirements listed under **Who Must File** on this page. By filing Form W-7 early, it will allow the IRS time to issue you an ITIN before its required use.

If you have not heard from the IRS regarding your ITIN application within 14 days after you filed Form W-7, you may call 215-516-ITIN (215-516-4846) to find out the status of your application. This is not a toll-free number. Be sure to have a copy of your Form W-7 application available when you call. Please allow 14 days from the date you filed Form W-7 before calling the IRS about the status of your application.

Where To File

Applying in person.—You can apply for an ITIN at most IRS offices and certain U.S. consular offices abroad. Contact the IRS or U.S. consular office for your area to find out if that office accepts Form W-7 applications. If so, you can apply for an ITIN by presenting the Form W-7 along with the proper documentation to that IRS or U.S. consular office.

You may also apply through an acceptance agent. In general, an acceptance agent is a financial institution, educational organization, Federal agency, or any other person authorized by the IRS to act as an applicant's agent.

Applying by mail.—Complete Form W-7, sign and date it, and mail the form along with the original or certified copies of your documentation to:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020

Original documents will be returned after the application is processed.

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (not applicable) on the lines that do not apply. If you are completing this form for someone else, please answer the questions as they apply to that person. Then sign your name on the applicant or delegate signature line.

Lines 1a and 1b.—Enter your legal name on line 1a. If your legal name was different at birth, enter that name on line 1b.

Line 2.—Enter your complete address for the country where you live permanently for income tax purposes. If you are claiming benefits under an income tax treaty with the United States, the address entered must be an address in the treaty country. Include the postal code where appropriate.

Do not use a Post Office box or an "in care of" (c/o) address.

Line 3.—Enter your mailing address only if it is different from the address on line 2.

Line 6.—Enter your father's last name (surname or family name), first name, and full middle name.

Also enter your mother's maiden name. Enter her last name at her birth (surname or family name), her first name, and full middle name.

Line 7a.—Enter the country(ies) of which you are a citizen.

Line 7b.—If your country of residence for tax purposes has issued you a tax identification number, enter that number on line 7b. For example, if you are a resident of Canada, you would enter your Social Insurance Number.

Lines 7c and 7d.—If you have a passport, enter the passport number on line 7c and the country that issued the passport on line 7d. If you have more than one passport, enter the passport numbers and issuing countries. If you need more space, attach a sheet listing the information.

Line 7e.—Enter any U.S. nonimmigrant visa information.

Note: If you have been lawfully admitted for permanent residence or U.S. employment, you are eligible for a social security number. **Do not file this form.**

Line 7f.—The stay limitation is generally the date the visa expires.

Line 7g.—You must check a box for the reason you are filing this application.

Nonresident alien filing a U.S. tax return and not eligible for an SSN.—A nonresident alien individual who is required to file a U.S. tax return; or filing a U.S. tax return only to claim a refund; or electing to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.

U.S. resident alien filing a U.S. tax return and not eligible for an SSN.

*Dependent of U.S. person.**—An individual who is claimed as a dependent on a U.S. tax return and who is unable or not eligible to obtain an SSN. (See **SSN of U.S. person** below.)

*Husband or wife of U.S. person.**—An individual who is claimed as a spouse for an exemption on a U.S. tax return and who is not eligible to obtain an SSN. (See **SSN of U.S. person** below.)

Other.—If you check this box, enter the reason you are requesting an ITIN.

SSN of U.S. person.—If the applicant is a dependent or spouse of a U.S. person, the name and SSN of the U.S. person must be provided to the IRS. The information can be entered in the space provided on line 7g, **OR provided by the U.S. person in a separate letter** directly to the IRS. If the U.S. person chooses to submit this information in a separate letter, the letter must also identify the Form W-7 to which the information relates. The letter must include:

- The U.S. person's name and SSN, **and**
- The name, address, date of birth, and country of birth of the dependent or spouse as shown on that person's Form W-7.

Mail the letter to the Internal Revenue Service, Philadelphia Service Center, ITIN Unit, P.O. Box 447, Bensalem, PA 19020.

Line 7h.—If you have ever received a temporary Taxpayer Identification Number (TIN) or an Employer Identification Number (EIN), check the "Yes" box and enter the number on line 7i. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN, check the "No/Do not know" box.

Line 7i.—Enter in the space provided the temporary TIN and/or EIN and the name under which the number was issued.

A temporary TIN is a nine-digit number issued by the IRS to individuals. You would have been issued this number if you filed a U.S. tax return and did not have a social security number. The temporary TIN will be shown on any correspondence the IRS sent you concerning that return. You may have been issued more than one temporary TIN. If so, attach a separate sheet listing all the temporary TINs you received.

An EIN is a nine-digit number assigned by the IRS to businesses, such as sole proprietorships.

Signature.—Form W-7 must be signed and dated by the applicant. If the applicant is unable or not legally competent to sign, his or her parent or guardian must sign for him or her. In that case, sign and print your name as delegate in the spaces provided and check the appropriate delegate's box (parent or guardian).

*A U.S. person is a citizen, national, or resident alien of the United States.

