

Section C. TAX STATUS DETERMINATION

STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below. For F, J, or M Visaholders please note the following:

- For F, J, or M **Student** Visaholders: Do NOT count any days during your first 5 years in the United States in which you held an F, J, or M student visa.
- For J or Q **Non-Student** Visaholders: Do NOT count any days during your first 2 years in the previous 6 years in the United States in which you held a J or Q Non-Student visa.

| ENTER YEAR | ENTER TOTAL NUMBER OF DAYS PRESENT IN THE UNITED STATES FOR EACH YEAR (A) | RATIO (B) | CALCULATE TOTAL NUMBER OF DAYS TO COUNT FOR EACH YEAR (A x B) |
|------------------------|---|-----------|---|
| | | 1 | |
| | | 1/3 | |
| | | 1/6 | |
| TOTAL # OF DAYS | | | |

STEP 2: Please answer the following questions:

- A. Does the TOTAL NUMBER DAYS TO COUNT for the current calendar year equal to 31 days or more? YES NO
- B. Does the TOTAL # OF DAYS for all three years equal to 183 days or more? YES NO

STEP 3. Determine your tax status:

- ▶ If you marked YES to both questions A and B, then you passed the Substantial Presence Test and will be treated as a **RESIDENT ALIEN FOR TAX PURPOSES** for this calendar year. **Go to and sign Section E below.**
- ▶ If you marked NO to one or both questions, then you did not pass the Substantial Presence Test and will be treated as a **NONRESIDENT ALIEN FOR TAX PURPOSES** for this calendar year. **Go to Section D below.**

SECTION D. EXEMPTION FROM WITHHOLDING FOR THE NONRESIDENT ALIEN

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

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

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

- YES.** I am a resident of a country that has a tax treaty with the U. S. and has an applicable tax treaty article. Therefore, I claim exemption from U. S. tax withholding via a U. S. Tax Treaty with _____, my country of residence. I have attached **one** of the following IRS Forms: (Consult IRS Website for Forms and Instructions at http://www.irs.ustreas.gov/prod/forms_pubs/index.html)
- **IRS FORM 8233** for Fee for Services, Honoraria, and Reportable Travel Payments.
 - OR
 - **IRS FORM W8-BEN** for Scholarship, Fellowship, Traineeship, Stipend, and Royalty Payments.
- NO.** I choose not to claim a treaty exemption from U.S. tax withholding, even though I am a resident of a country that has a tax treaty with the U. S. and an applicable treaty article. I understand taxes will be withheld at 30% or 14% (Scholarship, Fellowship, Traineeship, or Stipend)
- NO.** I cannot claim a treaty exemption from U. S. tax withholding because I do not meet the requirements stated in Part A above. I understand taxes will be withheld at 30% or 14% (Scholarship, Fellowship, Traineeship, or Stipend).

Section E. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

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

Signature: _____

Date: _____

Disbursing Office Use Only

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