(REV 111921 ADA)

UNIVERSITY OF HAWAII STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS



Anticipated Departure Date

PURPOSE:

This form is for individuals. To comply with applicable tax provisions of the Internal Revenue Service (IRS) regulations, the information requested on this form is <u>required</u> to determine the appropriate federal tax withholding and is required for each calendar year. (Business entities should use IRS Form W-9)

DIRECTIONS:

UNITED STAT	ES (US) CITIZENS:	1. Complete Sections A	and	E only.
				•
PERMANENT RESIDENT ALIENS:		 Complete Sections A and E only. Attach a photocopy (front and back) of your Alien Registration Card. 		
	1. Complete Sections /			For J-1 visaholders, submit copy of DS-2019.
ALL OTHERS:	Complete Section D	if applicable.	6.	For B visaholders, submit DISB-45.
	Submit copy of your	electronic I-94	7.	For F-1 visaholders, submit copy of I-20.
	Passport ID Page ar	nd Visa page.	8.	Submit IRS Form 8233 if performing services
	4. Submit IRS Form W	8-BEN for foreign status.		as independent contractor (Treaty only).

Intended Length of Stay (Days)

What is the primary purpose of the visit? (check appropriate box)

Section A. PERSONAL INFORMATION

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

Section B. US IMMIGRATION ACTIVITY

Current Visa Type (check appropriate box):

Expiration Date of Current Visa

1. Current Visa Status
Date of US Entry

 [] F-1 Student [] J-1 Student [] J-1 Visitor (Non-Student) [] B-1/WB Visitor for Business [] B-2/WT Visitor for Pleasure (Tourist) 			 Studying/Training/Research in a Degree Program Studying/Training/Research in a Non-Degree Program Training/Research as a Post-Doctoral Fellow Providing Service as an Independent Contractor (e.g., consulting, conducting a workshop, etc.) Other: 						
Other INS Classification (list status): Output Description of the United Status 2			[]YES	L INEC L INO					
	2. Is this the first time you have entered the United States? [] YES [] NO 3. Past Visa History								
Provide the	e number of days you were or	will be physically present in the Ur	nited States.	Note: Calendar yea	ar refers to the period Ja	nuary 1 - December 31.			
Calendar Year	Enter Visa Type/INS classification held while present in the US during the listed calendaryear	Enter period(s) when you we will be physically present in t during the listed calendar y (list dates as mm/dd/yy, e.g., 01/01/12	he US rear.	Number of days present in the United States?	Are you leaving the US this year?	Have you taken any treaty benefits during the listed year?			
					[]YES []NO	[]YES []NO			
					[]YES []NO				
						[]YES []NO			
						[]YES []NO			
						[]YES []NO			
						[]YES []NO			
					[]YES []NO				
						[]YES []NO			

[]YES []NO

Section C. Tax Status Determination

Section 6. Tax Status Determination
STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below.
For F, J, M or Q Visaholders, please note the following:
Do NOT count any days during your first F colondary years in the United States in

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

CALENDAR YEAR	ENTER TOTAL NUMBER OF DAYS YOU WERE OR WILL BE 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 OF DAYS TO COUNT for the current calendar year equal to 31 days or more? [] YES [] NO
- **B.** Does the TOTAL # OF DAYS for all three years equal to 183 days or more?

STEP 3: Determine your tax status:

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

Section D. EXEMPTION FROM WITHHOLDING FOR THE NONRESIDENT ALIEN

1. All Payments made to Nonresident Aliens are subject to US federal tax withholding at a statutory rate of 30%.

However, you may claim an exemption from withholding or reduced rate via a US Tax Treaty if you meet the following requirements:

- a. You must be a resident of a <u>country that has a tax treaty</u> with the US. (Consult IRS Publication 901, US Tax Treaties, at http://www.irs.gov/pub/irs-pdf/p901.pdf. The tax treaty must have a treaty article applicable to the type of payment you'll be receiving:
 - Scholarship or Fellowship Article for Scholarship, Fellowship, Traineeship, and Stipend Payments.
 OR
 - Independent Personal Services Article for Fee for Services, Honoraria, and Reportable Travel payments.
- b. You must meet all requirements regarding residency, time, and dollar limitations described in the tax treaty.
- c. You must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) to claim a treaty exemption.
- 2. Do you want to claim a treaty exemption from US federal tax withholding? (Check one box only.)
- - IRS Form 8233 for Fee for Services, Honoraria, and Reportable Travel payments.
 OR
 - IRS Form W8-BEN for Scholarship, Fellowship, Traineeship, Stipend, and Royalty payments.
- [] NO <u>I choose not to claim a treaty exemption</u> from US tax withholding, even though I am a resident of a country that has a tax treaty with the US and an applicable treaty article. I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments.).
- [] NO <u>I cannot claim a treaty exemption</u> from US tax withholding because I do not meet the requirements stated in Part 1 above. I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments).

Section E. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

Under penalties of perjury, I certify the information entered above is correct; a	and if a reduced rate of exemption from tax applies, I further certify that I have
complied with all tax treaty requirements to qualify for the reduced rate. (For	Resident Aliens, IRS has not notified me of backup withholding.)
	•
Signature:	Date:

Disbursing Office Use Only						
Tax [] US Citizen		[] Permanent Resident Alien	Vendor Code			
Status: [] Resident Alien for Tax Purpose	s(SPT exp 12/)	[] Nonresident Alien				
Nonresident Withholding:		Expiration Date	1099/1042 & WH Ind:			
[] Statutory Rate of 30%	Form	8233				
[] Reduced Rate of 14% or %	Form W8-BEN					
Exempt	Form W-9		Initials	Date		