

Section C. Tax Status Determination

STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below.

For F, J, M or Q Visaholders, please note the following:

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

| CALENDAR YEAR | ENTER TOTAL NUMBER OF DAYS PRESENT IN THE UNITED STATES FOR EACH YEAR (A) | RATIO (B) | CALCULATE TOTAL NUMBER OF DAYS TO COUNT FOR EACH YEAR (A X B) |
|---------------|---|------------------------|---|
| | | 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? YES NO

STEP 3: Determine your tax status:

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

Section D. EXEMPTION FROM WITHHOLDING FOR THE NONRESIDENT ALIEN

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

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

- a. You must be a resident of a country that has a tax treaty with the US. (Consult IRS Publication 901, US Tax Treaties, at <http://www.irs.gov/pub/irs-pdf/p901.pdf>. The tax treaty must have a treaty article applicable to the type of payment you'll be receiving:
- *Scholarship or Fellowship Article* for Scholarship, Fellowship, Traineeship, and Stipend Payments.
- OR**
- *Independent Personal Services Article* for Fee for Services, Honoraria, and Reportable Travel payments.
- 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.)

- YES I am a resident of a country that has a tax treaty with the US and has an applicable tax treaty article. Therefore, I claim exemption from US tax withholding via a US Tax Treaty with _____, my country of residence. I have attached **one** of the following IRS forms: (Consult IRS website for Forms and Instructions at <http://www.irs.gov/formspubs/index.html>)
- IRS Form 8233 for Fee for Services, Honoraria, and Reportable Travel payments.
- OR**
- IRS Form W8-BEN for Scholarship, Fellowship, Traineeship, Stipend, and Royalty payments.
- NO I choose not to claim a treaty exemption from US tax withholding, even though I am a resident of a country that has a tax treaty with the US and an applicable treaty article. I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments.).
- NO I cannot claim a treaty exemption from US tax withholding because I do not meet the requirements stated in Part 1 above. I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments).

Section E. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

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

Signature: _____

Date: _____

Disbursing Office Use Only

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