UNIVERSITY OF HAWAII STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS

PURPOSE: This form is for individuals. To comply with applicable tax provisions of the Internal Revenue Service

(IRS) regulations, the information requested on this form is required to determine the appropriate federal

tax withholding and is required for each calendar year. (Business entities should use IRS Form W-9)

DIRECTIONS: UNITED STATES (US) CITIZENS: 1. Complete Sections A and E only. 1. Complete Sections A and E only

PERMANENT RESIDENT ALIENS: 2. Attach a photocopy (front and back) of your Alien Registration Card

ALL OTHERS: 1. Complete Sections A, B, C, and E

5. For J-1 visaholders, submit copy of DS-2019 2. Complete Section D if applicable 6. For B visaholders, submit DISB-45

3. Submit copy (front and back) of your I-94

Passport ID Page and Visa page

4. Submit IRS Form W8-BEN for foreign status

7. For F-1 visaholders, submit copy of I-20 8. Submit IRS Form 8233 if performing services as independent contractor (Treaty only).

Section A. PERSONAL INFORMATION

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

3. Foreigi	i Residence Address.								
Number and Street (City/Province			Country	Postal Code			
Section	B. US IMMIGR	ATIO	N ACTIVITY						
1. Curren	t Visa Status								
Date of US	S Entry	Expiration Date of Current Visa		Intended Length of Stay (Days)			Anticipated Departure Date		
Current Visa Type (check appropriate box):			What is the primary purpose of the visit? (check appropriate box)						
[] F-1 Student			[] Studying/Training/Research in a Degree Program						
[] J-1 Student			[] Studying/Training/Research in a Non-Degree Program						
[] J-1 Visitor (Non-Student)			[] Training/Research as a Post-Doctoral Fellow						
[] B-1/WB Visitor for Business			[] Providing Service as an Independent Contractor (e.g., consulting, conducting a workshop, etc.)						
[] B-2/WT Visitor for Pleasure (Tourist)			[] Other:						
[] Other INS Classification (list status):									
2. Is this the first time you have entered the United States?			[]YES []NO						
3. Past Visa History Provide the number of days you were physically present in the United States. Note: Calendar year refers to the period January 1 - December 31.									
Calendar Year	Enter Visa Type/INS Enter period(s) when you were endar classification held while present in the US during the		listed Number of da m/dd/yy, present in th		Are you lea	-	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	

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. Do NOT count any days during your first 2 years in the previous 6 years in the United For J or Q **Non-Student** Visaholders: States in which you held a J or Q Non-Student visa. **ENTER TOTAL NUMBER OF DAYS CALENDAR** PRESENT IN THE UNITED STATES CALCULATE TOTAL NUMBER OF DAYS TO YEAR **FOR EACH YEAR RATIO COUNT FOR EACH YEAR** (A) (B) (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 <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 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. 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 <u>I am a resident of a country</u> that has a tax treaty with the US and has an applicable tax treaty article. Therefore, <u>I claim</u> 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. IRS Form W8-BEN for Scholarship, Fellowship, Traineeship, Stipend, and Royalty payments. 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] NO 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.). I cannot claim a treaty exemption from US tax withholding because I do not meet the requirements stated in Part 1 above.] NO 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 [] US Citizen] Permanent Resident Alien Vendor Code Status: Resident Alien for Tax Purposes (SPT exp 12/_ 1 Nonresident Alien Nonresident Withholding: **Expiration Date** 1099/1042 & WH Ind: Statutory Rate of 30% Form 8233 Reduced Rate of 14% or ____% Form W8-BEN Initials Date Form W-9] Exempt