# UNIVERSITY OF HAWAII STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS



This form is for individuals. To comply with applicable tax provisions of the Internal Revenue Service(IRS) PURPOSE: 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.  |  |  |  |
|-------------|--|---|--|--|--|
|             | PERMANENT RESIDENT ALIENS:   | <ol> <li>Complete Sections A and E only.</li> <li>Attach a photocopy (front and back) of your Alien Registration Card.</li> </ol> |  |  |  |
|             | ALL OTHERS:       1. Complete Sections         2. Complete Section       3. Submit copy of you         Passport ID Page       4. Submit IRS Form | D if applicable.6. For B visaholders, submit DISB-45.our electronic I-947. For F-1 visaholders, submit copy of I-20.              |  |  |  |

### Section A. PERSONAL INFORMATION

| 1. General Information     |       |   |                           |                |
|----------------------------|-------|---|---------------------------|----------------|
| Last Name                  | First | Middle  | US Social Security Number | or ITIN Number |
| Country of Citizenship     |       | Country of Residence for Tax Purpose  | E-Mail Address            |                |
|                            |       | you answered "YES", please provide your employer<br>& Street City / Provinc |                           | 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

| 1. Current Visa Status  |   |              |                      |   |   |                            |                                   |  |  |  |
|---|---|--------------|----------------------|---|---|----------------------------|-----------------------------------|--|--|--|
| Date of US  | Date of US Entry Expiration Date of Current Visa                            |              |                      | Intended L  | ength of Stay (Days)  | Anticipated Departure Date |                                   |  |  |  |
| Current V   | isa Type (check appro   | priate box): |                      | What is the primary purpose of the visit? (check appropriate box)   |   |                            |                                   |  |  |  |
| <ul> <li>[ ] F-1 Student</li> <li>[ ] J-1 Student</li> <li>[ ] J-1 Visitor (Non-Student)</li> <li>[ ] B-1/WB Visitor for Business</li> </ul>                                      |   |              |                      |   | <ul> <li>[ ] Studying/Training/Research in a Degree Program</li> <li>[ ] Studying/Training/Research in a Non-Degree Program</li> <li>[ ] Training/Research as a Post-Doctoral Fellow</li> <li>[ ] Providing Service as an Independent Contractor         (e.g., consulting, conducting a workshop, etc.)</li> </ul> |                            |                                   |  |  |  |
|   | /T Visitor for Pleasure<br>INS Classification (list                         | · /          |                      | [ ] Other   | :   |                            |                                   |  |  |  |
|   | the first time you have   |              | ne United States?    | []YES   | [ ] NO  |                            |                                   |  |  |  |
| 3. Past Visa History<br>Provide the number of days you were or will be physically present in the United States. Note: Calendar year refers to the period January 1 - December 31. |   |              |                      |   |   | y 1 - December 31.         |                                   |  |  |  |
| Calendar<br>Year  | Enter Visa Type/INS cla<br>held while present ir<br>during the listed caler | the US       | present in the US du | Enter period(s) when you were or will be physically<br>present in the US during the listed calendar year.<br>(list dates as mm/dd/yy, e.g., 01/01/12 – 12/31/12Number of<br>present in<br>United St |   |                            | Are you leaving the US this year? |  |  |  |
|   |   |              |                      |   |   |                            | []YES []NO                        |  |  |  |
|   |   |              |                      |   |   |                            |                                   |  |  |  |
|   |   |              |                      |   |   |                            |                                   |  |  |  |
|   |   |              |                      |   |   |                            |                                   |  |  |  |
|   |   |              |                      |   |   |                            |                                   |  |  |  |
|   |   |              |                      |   |   |                            |                                   |  |  |  |
|   |   |              |                      |   |   |                            |                                   |  |  |  |

| 4. Please list all F, J, M or Q Visas since January 1, 1985 not listed in Section B,3. |   |   |  |  |
|--|---|---|--|--|
| Calendar<br>Year   | Enter Visa Type/INS classification<br>held while present in the US during<br>the listed calender year | Enter period(s) when you were physically present in the US during the listed calendar year.<br>(list dates as mm/dd/yy, e.g., 01/01/12 – 12/31/12 | Number of days<br>present in the<br>United States? |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |

# Section C. Tax Status Determination

| STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below. For F, J, M or Q Visa holders, please note the following: |                                      |  |  |  |
|---|--------------------------------------|--|--|--|
| •   | For F, J, or M Student Visa holders: | Do NOT count any days during your first 5 calendar years in the United States in which you held<br>an F, J, or M student visa. |  |  |
| •   | For J or Q Non-Student Visa holders: | Do NOT count any days during your first 2 calendar years in the current and previous 6 calendar                                |  |  |

|                  | years in the Unit  | ed States in which you | held a J or Q Non-Student visa.                                     |
|------------------|--|------------------------|---|
| CALENDAR<br>YEAR | ENTER TOTAL NUMBER OF DAYS YOU<br>WERE OR WILL BE PRESENT IN THE<br>UNITED STATES FOR EACH YEAR<br>(A) | RATIO<br>(B)           | CALCULATE TOTAL NUMBER OF DAYS TO<br>COUNT FOR EACH YEAR<br>(A X B) |
|                  |  | 1                      |   |
|                  |  | 1/3                    |   |
|                  |  | 1/6                    |   |
|                  |  | TOTAL # OF DAYS        |   |

**STEP 2:** Please answer the following questions:

| А. | Does the TOTAL NUMBER OF DAYS TO COUNT for the current calendar year equal to 31 days or more? | [ | ]YES [ | 1 | NO |
|----|--|---|--------|---|----|
|----|--|---|--------|---|----|

[ ]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 <u>http://www.irs.gov/pub/irs-pdf/p901.pdf</u>. The tax treaty must have a t<u>reaty article applicable</u> 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)           |  |  |
|        | <ul> <li>IRS Form 8233 for Fee for Services, Honoraria, and Reportable Travel payments OR</li> </ul>                                  |  |  |
|        | <ul> <li>IRS Form W8-BEN for Scholarship, Fellowship, Traineeship, Stipend, and Royaltypayments.</li> </ul>                           |  |  |
| [ ] 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; 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: