



## 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	
<b>TOTAL # OF DAYS</b>			

**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](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