UNIVERSITY OF HAWAII WH-1 STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS

PURPOSE: In order to comply with applicable tax provisions of the Internal Revenue Service (IRS), the information requested on this

form is required. The University will use this information to determine the appropriate federal tax withholding. Your

submission of this form is required each calendar year.

DIRECTIONS: <u>UNITED STATES (US) CITIZENS</u>: 1. Complete Section A and Section E only

> PERMANENT RESIDENT ALIEN: 1. Complete Section A and Section E only

2. Attach a photocopy (front and back) of your Alien Registration Card 4. Submit applicable IRS Form as instructed

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

2. Complete Section D if applicable 5. For J-1 visaholders, submit copy of DS-2019 3. Submit copy (front and back) of your I-94.

Passport ID Page, and VISA page.

6. For B visaholders (B1,B2, WB, WT), submit

FMIS-45

Section A. PERSONAL INFORMATION

(1) General Inform	nation									
Last Name		Firs	it	Middle	•	Social Security	Numbe	r or ITIN N	Number	
Country of Citizenship			Country of Residence for Tax Purpose		E-Mail Addres	E-Mail Address				
Business Name (if	applicable)					Federal ID Numl	per (if ap	plicable)		
My business is a [] Sole Pro	prietorship	[] Co	orporation [] Tax Ex	empt Organization []	Government Agend	у [] Partners	hip	
(2) U.S. Residenc	e Address									
Number and Street				City or Provin	nce S	State or Country		Р	ostal Code	:
(3) Foreign Reside		s								
Number and Street				City or Provin	nce S	State or Country		Р	ostal Code	•
Section B. U		IGRATI	ON A	CTIVITY						
Date of U. S. Entry		Expiration	Date of	Current Visa	Intended Length of Stay		Antici	pated De	parture Dat	te
Current Visa Type (check appropriate box): [] F-1 Student [] J-1 Student [] J-1 Visitor (Non-Student) [] B-1/WB Visitor For Business [] B-2/WT Visitor For Pleasure (Tourist) [] Other INS Classification (list status):				What is the primary purpose of the visit? (check appropriate box) [] Studying/Training/Research in a Degree Program [] Studying/Training/Research in a Non-Degree Program [] Training/Research as a Post-Doctoral Fellow [] Providing Services as an Independent Contractor (i.e., Consulting, Conducting a Workshop, etc.) [] Other:						
(2) Is this the first (3) Past Visa Histo	•	ave entered	d the Un	ited States?	Circle: YES No	0				
Provide the reque	sted inform			number of days you w e period January 1 thr	ere physically present ir rough December 31.	the United State	s during	the cale	endar yea	rs
U. S. during the US		US dur	Enter Period(s) when you were physically present in the JS during the listed calendar year. (List the dates below, or example, 01/01/99 – 12/31/99)		Number of days present in the U. S.	Are you leaving the U.S. this year? (Circle		Have you any Trea Benefits the listed (Circle at	ity during I 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, 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.

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		

Do NOT count any days during your first 2 years in the previous 6 years in the United States

[] YES

[] NO

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	
		TOTAL # OF DAYS	
	•		

• For J or Q Non-Student Visaholders:

- A. Does the TOTAL NUMBER DAYS TO COUNT for the current calendar year equal to 31 days or more? [] YES
- 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 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.
 - 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_)
 - IRS FORM 8233 for Fee for Services, Honoraria, and Reportable Travel Payments.
 - ■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 correlated complied with all tax treaty requirements to qualify for the reduced rate of	ect; and if a reduced rate or exemption from tax applies, I further certify that I or exemption from tax. (For RA, IRS hasn't notified me of backup withholding.)
Signature:	Date:

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