

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 _____		