



## 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	
		<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 (RA) FOR TAX PURPOSES** for this calendar year. **Go to and sign Section E below.**
- If you marked "N" to one or both questions, then you did not pass the Substantial Presence Test and will be treated 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 a reduced rate via a US Tax Treaty if you meet the following requirements:

- 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.
- You must meet all requirements regarding residency, time, and dollar limitations described in the tax treaty.
- 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/app/picklist/list/formsInstructions.html>)
- IRS Form 8233 for Fee for Services, Honoraria, and Reportable Travel payments.
  - OR**
  - IRS Form W-8BEN 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 state 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: [ ] US Citizen [ ] Resident Alien for Tax Purposes (SPT exp 12/____)	[ ] Permanent Resident Alien [ ] Nonresident Alien	Vendor Code
Nonresident Withholding: [ ] Statutory Rate of 30% [ ] Reduced Rate of 14% or _____ % [ ] Exempt	Expiration Date Form 8233 _____ Form W-8BEN _____ Form W-9 _____	1099/1042 & WH Ind: Initials Date _____