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

PURPOSE: This form is for individuals. In order to comply with applicable tax provisions of the Internal Revenue

Service (IRS), 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: <u>UNITED STATES (US) CITIZENS</u>:

PERMANENT RESIDENT ALIENS:

Expiration Date of Current Visa

1. Complete Sections A and E only.

Complete Sections A and E only
 Attach a photocopy (front and back) of your Alien Registration Card

Intended Length of Stay (Days) | Anticipated Departure Date

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

4. Submit IRS Form W-8BEN for foreign status

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,

6. For B Visaholders, submit FMIS-45

Passport ID page, and Visa page

7. For F-1 Visaholders, submit copy of I-20

Section A. PERSONAL INFORMATION

i. General information								
Last Name	First	Middle	US Social Securit	US Social Security Number or ITIN Number				
Country of Citizenship	Co	untry of Residence for Tax Purpose	E-Mail Address	E-Mail Address				
from the University or it	is information to the firm from a foreign c	ndividual Taxpayer Identification Num University of Hawaii. I understand I n ountry, I will not qualify for tax treaty t to the Disbursing Office at a later date	nay be subject to tax withholdi benefits.		ts I'll receive			
Are you an employee? [] YES [Employer's Name		vered "Yes", please provide your emp nber & Street	loyer's information: City	State	Postal Code			
2. US Residence Address								
Number & Street	City			Zip Code				
3. Foreign Residence Address								
Number & Street		City or Province	Country	Postal Code				

Section B. US IMMIGRATION ACTIVITY

1. Current Visa Status
Date of US Entry

Current Visa Type (check appropriate box):		What is the primary purpose of the visit? (check appropriate box)											
[] F-1 Student		[] Studying/Training/Research in a Degree Program											
[] J-1 Student		[] Studying/Training/Research in a Non-Degree Program											
[] J-1 Visitor (Non-Student)			[] Training/Research as a Post-Doctoral Fellow										
[] B-1/WB Visitor for Business			[] Providing Service as an Independent Contractor (e.g.,										
[] B-2/WT Visitor for Pleasure (Tourist)			consulting, conducting a workshop, etc.										
[] Other INS Classification (list status):			[] Other:										
2. Is this the first time you have entered the United States? [] YES [] NO													
3. Past Visa History Provide the requested information to detail the number of days you were physically present in the United States during the calendar years listed below. Note: Calendar year refers to the period January 1 through December 31.													
	Enter Visa Type	e/INS	Enter period(s) when you were physically										
Calendar	classification held		present in the US during the listed			Number of days	1				,		,
Year	present in the US the listed calenda	0	calendar year. (list dates as mm/dd/yy,			present in the United States?		ou leavi		treaty benefits during the listed year?			
	the listed calenda	ıı yeai	e.g., 01/01/10 – 12/31/10		Officed States:						ı ye		
							[]	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, M or Q Visaholders, please note the following: Do NOT count any days during your first 5 years in the United States in which you held an For F, J, or M Student Visaholders: F, J, or M student visa. Do NOT count any days during your first 2 years in the previous 6 years in the United For J or Q Non-Student Visaholders: States in which you held a J or Q Non-Student visa. **ENTER TOTAL NUMBER OF DAYS CALCULATE TOTAL NUMBER OF DAYS TO CALENDAR** PRESENT IN THE UNITED STATES **FOR EACH YEAR COUNT FOR EACH YEAR RATIO** YEAR (AXB) (A) (B) 1 1/3 1/6 **TOTAL # OF DAYS 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 guestions 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: 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.) 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 []YES 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. IRS Form W-8BEN for Scholarship, Fellowship, Traineeship, Stipend, and Royalty payments. 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 []NO 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) I cannot claim a treaty exemption from US tax withholding because I do not meet the requirements state in Part 1 above. [] NO 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: 1 US Citizen 1 Permanent Resident Alien Vendor Code] Resident Alien for Tax Purposes (SPT exp 12/] Nonresident Alien 1099/1042 & WH Ind: Nonresident Withholding: **Expiration Date** 1 Statutory Rate of 30% Form 8233 Reduced Rate of 14% or_ Form W-8BEN Initials Date

] Exempt

Form W-9