# UNIVERSITY OF HAWAII STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS



**PURPOSE:** This form is for individuals. To comply with applicable tax provisions of the Internal Revenue Service (IRS) regulations, the information requested on this form is <u>required</u> to determine the appropriate federal tax withholding and is required for each calendar year. (Business entities should use IRS Form W-9)

DIRECTIONS:	UNITED STATES (US) CITIZENS:		1. Complete Sections A and E only.	
	PERMANENT RESIDENT ALIENS:		<ol> <li>Complete Sections A and E only.</li> <li>Attach a photocopy (front and back) of your Alien Registration Ca</li> </ol>	
	ALL OTHERS:	<ol> <li>Complete Sections A</li> <li>Complete Section D</li> <li>Submit copy of your Passport ID Page ar</li> <li>Submit IRS Form W</li> </ol>	if applicable. electronic I-94	<ol> <li>For J-1 visaholders, submit copy of DS-2019.</li> <li>For B visaholders, submit DISB-45.</li> <li>For F-1 visaholders, submit copy of I-20.</li> <li>Submit IRS Form 8233 if performing services as independent contractor (Treaty only).</li> </ol>

#### Section A. PERSONAL INFORMATION

1. General Information				
Last Name	First	Middle	US Social Security Number	or ITIN Number
Country of Citizenship		Country of Residence for Tax Purpose	E-Mail Address	
[FOR NON-UH PERSONNEL]				
Are you a <b>PostDoc</b> ? [	]YES [ ]NO	/ou answered "YES", please provide your employe	r's information:	
Employer's Name	Number & S			Postal Code
2. US Mailing Address				
Number and Street		City	State	Zip Code
3. Foreign Mailing Address				
Number and Street		City/Province	Country	Postal Code

## Section B. US IMMIGRATION ACTIVITY

1. Current	Visa Status							
Date of US	te of US Entry Expiration Date of Current Visa		Intended Length of Stay (Days) Antici		Anticipat	ed Departure Date		
Current Vi	i <b>sa Type</b> (check appro	priate b	pox):	What is th	e primary purpose o	of the visit? (che	eck appro	priate box)
[ ] F-1 S	tudent			[ ] Stud	ying/Training/Resea	rch in a Degree	e Program	1
[ ] J-1 St				[ ] Stud	ying/Training/Resea	rch in a Non-D	egree Pro	gram
[ ] J-1 Vi	sitor (Non-Student)				ing/Research as a F			
[]B-1/W	/B Visitor for Business				iding Service as an ., consulting, conduc			
[ ] B-2/W	/T Visitor for Pleasure	(Tourist	t)	[] Othe	•	a worksho	p, etc.)	
	INS Classification (list	`	,					
2. Is this t	the first time you have	e enter	ed the United States?	[]YES	[ ] NO			
3. Past Vis	sa History							
Provide the	e number of days you	were or	will be physically present in the Ur	nited States	. Note: Calendar yea	ar refers to the	period Ja	nuary 1 - December 31.
		Enter period(s) when you we						
Calendar Year	classification held w present in the US d	······································		Number of days present in the		Have you taken any treaty benefits during		
rear	the listed calendary		(list dates as mm/dd/yy, e.g., 01/01/12		United States?	US this ye		the listed year?
						[ ] YES [	] NO	[ ]YES [ ]NO
								[ ]YES [ ]NO
								[ ]YES [ ]NO
								[ ]YES [ ]NO
								[ ]YES [ ]NO
								[ ]YES [ ]NO
								[ ]YES [ ]NO
								[ ]YES [ ]NO

# Section C. Tax Status Determination

CTED 4. Complete the Substantial Dressnes	Test (CDT) by completing the table below
STEP 1: Complete the Substantial Presence	rest (SPT) by completing the table below.
For F, J, M or Q Visaholders, please	e note the following:
	s note the following.

- For F, J, or M Student Visaholders: Do NOT count any days during your first 5 calendar years in the United States in
- For J or Q Non-Student Visaholders:

which you held an F, J, or M student visa. Do NOT count any days during your first 2 calendar years in the previous 6 calendar years in the United States in which you held a J or Q Non-Student visa.

[ ]YES [ ]NO

CALENDAR YEAR	ENTER TOTAL NUMBER OF DAYS YOU WERE OR WILL BE 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?

STEP 3: Determine your tax status:

Signature:

- 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 <u>not</u> 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 <u>country that has a tax treaty</u> with the US. (Consult IRS Publication 901, US Tax Treaties, at <u>http://www.irs.gov/pub/irs-pdf/p901.pdf</u>. 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 TaxTreaty with	, my country of residence.
		I have attached one of the following IRS forms: (Consult IRS website for Forms and Instruction	
		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 <u>I choose not to claim a treaty exemption</u> 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 <u>I cannot claim a treaty exemption</u> 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.)

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

Date:



# UNIVERSITY OF HAWAII

UH Disbursing Of 1402 Lower Cam	ffice pus Rd, Bldg, Rm 34		
Honolulu, Hawaii Phone (808) 956-		Electronic Funds Transf	er Authorization
Select one:	New Authorization	Change Bank Informatio	n Cancel Direct Deposit
Business / Individ	lual Name and Mailing Ad	dress (General)	
Name			
DBA			
Address		(doing business as)	
State	_Zip Code	Vendor Numb	
Contact Informati	on	(optional-11 digit r	umber starting w/ V found on Univ of Hawaii check)
Contact Name		Title	
Email Address			
Phone –		Ext FAX	
Tax Identification	Information (SSN for Indiv	<i>v</i> idual's)	
Federal ID NameFederal ID Number			
Financial Institution	on Information		
Financial Institu	ution Name		
ABA Routir	ng Number		
Bank Accou		x's location, name, Federal Reserve district, a	nd area; contact your bank to be sure) (must be 4-17 digits)
Bank Acco	ount Name		
Stre	et Address		
City, State	e, ZIPcode		
Туре с		cking (Attach a voided check) or Note: Deposit Slips are not acceptable	Savings (Contact institution to confirm)
Authorization to N	Aake Electronic Fund Pay	nents	
adjustments for any ar	mounts deposited electronically in omplete and accurate information	error. The payments shall be deposited in the fi	ng or savings and if necessary, debit entries and nancial institution designated above. I recognize e form may be delayed or my payments may be
	remain in effect until I submit writt aution named above a reasonable		d such manner, as to afford the University of Hawaii
the date of my signatu		adopted, amended or repealed. ACH/EFT is not	ulations about electronic transfers as they exist on ot available to foreign companies due to
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# UNIVERSITY OF HAWAII

UH Disbursing Office 1402 Lower Campus Rd., Bldg H, Rm 34 Honolulu, HI 96822 Phone (808) 956-7126

# International Electronic Funds Transfer Certification

Effective September 18, 2009, the National Automated Clearing House Association (NACHA) changed the requirements for receiving electronic payments. As of that date, all electronic payments to banks in another country have to be coded as an international payment.

Although the University of Hawaii only allows electronic payments to U.S. banks, a vendor could instruct their U.S. bank to forward their payment to a bank in another country. In this scenario, the vendor's electronic payment to their U.S. bank must be coded as an international payment. Please see below for a sample scenario:

## Sample Scenario

Company XYZ has their payment for services direct deposited into their U.S. bank account and then 100% of those funds are moved by their U.S. bank to a bank in Mexico. Effective September 18, 2009, this transaction must be coded as an international payment.

In order to comply with this requirement, please indicate in the check boxes below of the final destination of your electronic payments.

- □ The final destination of my electronic payment is a <u>U.S. bank</u>
- Electronic payments to my U.S. bank will be forwarded to a <u>bank in another country</u>

# Routing of funds outside the U.S. is considered high risk by Bank of Hawaii, our financial institution, and are not currenly supported.

Business Name:	
Authorized Signature:	Date:
Printed Name:	Title:

Mail form to: UH Disbursing Office, 1402 Lower Campus Rd, Bldg H, Rm 34, Honolulu, HI 96822