



**When this form is required, it is to be completed by the foreign individual.**

The information provided on and attached to this form will be used to determine Federal tax withholding requirements for compensation that you receive from the University of Washington. Please provide all information requested. Failure to do so may result in improper withholding of taxes and/or assessment of penalties by the Internal Revenue Service. Note to department: Submit completed form with all necessary attachments to: **Financial Services Tax Desk, Box 351120. Original must be received before a check can be issued.**

**Part I. PERSONAL INFORMATION**

U.S. SOCIAL SECURITY NUMBER OR U.S. INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (if any)* <small>* We are requesting this per IRC Section 1441.</small>	U.S. SSN or ITIN* — —	DESCRIPTION OF COMPENSATION
Name (Last)	(First)	(MI)

**CITIZENSHIP AND NONIMMIGRANT VISA CLASS INFORMATION**

Country of Citizenship	Country of Residence	Country Issuing Passport	Passport Number
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**PERMANENT MAILING ADDRESS IN COUNTRY OF RESIDENCE**

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**CURRENT TRAVEL STATUS (SOMETIMES KNOWN AS VISA STATUS)**

After your arrival in the U.S., travel status will be verified by I-94 or I-94 W and a copy of picture-page of passport for all foreign individuals, except Canadians\*. I-94 or I-94W must be copied (front and back) by your UW host department while you are in the U.S.. Failure to provide the I-94 or I-94W for photocopying will result in the inability of the University of Washington to make payment to you.

**1. My travel status is (check one):**

- B-1 Business
- B-2 Tourist
- F-1 Student (must attach copy of each I-20)  
Name of Institution sponsoring visa \_\_\_\_\_
- WB Business Waiver
- WT Tourist Waiver
- Canadian without visa
- Other (specify): \_\_\_\_\_

**2. Date of Entry**

Date of entry into the U.S. under this visa? \_\_\_\_\_  
  
Intended length of stay in the U.S. under this visa? \_\_\_\_\_

\* As Canadians, in circumstances where neither a visa nor I-94W is required, you must present your passport (or one government issued picture ID [such as a Canadian driver's license] AND one other government issued document) for photocopying.

**3. U.S. Residency**

Have you ever been in the United States before?  Yes  No  
 If Yes, and you are currently in F or J travel status, complete the following trip information. If you need more space, check here  and continue on the back of this page. If No, continue to question 2.

**4. Length of Stay**

Will you be in the United States 31 days or more this calendar year (January through December)?  Yes  No  
 If Yes, complete the following trip information. If you need more space, check here  and continue on the back of this page. If No, continue to Part II.

TRIP 1:		TRIP 2:		TRIP 3:	
Status	Activity	Status	Activity	Status	Activity
Date entered U.S.	Date departed U.S.	Date entered U.S.	Date departed U.S.	Date entered U.S.	Date departed U.S.

**Part II. U.S. TAXPAYER IDENTIFICATION NUMBER**

You will need a U.S. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) to file a U.S. Tax Return in order to receive a possible refund for any taxes withheld. One of these numbers is also needed when you apply for a tax treaty benefit. If you do not have, never have had or are ineligible for a U.S. Social Security Number (SSN) or you do not have a U.S. Individual Taxpayer Identification Number (ITIN), you may apply for an ITIN by completing IRS Form W-7.

IRS Form W-7 (Print Only)  
<http://www.irs.gov/pub/irs-pdf/fw7.pdf>

You should ask your UW host to make an appointment for you to complete the ITIN process while you are at the University of Washington (UW) unless you have applied for a number, but have not received it prior to your visit at the UW. For further information regarding ITINs, you may contact [ititn@u.washington.edu](mailto:ititn@u.washington.edu) or review the IRS website at: <http://www.irs.gov/pub/irs-pdf/p1915.pdf>

**Part III. TAX TREATY INFORMATION (Complete this section if being paid for services)**

Does your country of residence have a tax treaty with the United States?  Yes  No  Does not Apply  
 If Yes, do you desire to claim exemption from withholding in accordance with tax treaty provisions?  Yes  No

If Yes, to both questions above and you are being compensated as an independent contractor, IRS Form 8233:  Is attached to this form  Has been previously submitted to my UW host

IRS Form 8233 (Form) <http://www.irs.gov/pub/irs-pdf/f8233.pdf>  
 IRS Form 8233 (Instructions) <http://www.irs.gov/pub/irs-pdf/i8233.pdf>

Tax Treaties can be found at: <http://www.irs.gov/businesses/international/article/0,,id=96739,00.html>

**NOTE: IRS Form 8233 requires a U.S. Taxpayer Identification Number to apply for a tax treaty benefit.**

**Part IV. TO BE COMPLETED BY VISITORS FROM BARBADOS, GREECE, JAMAICA, REPUBLIC OF KOREA, MOROCCO, PHILIPPINES, THAILAND, TRINIDAD AND TOBAGO, AND TUNISIA:**

**EARNINGS INFORMATION** (Excluding this payment, please list all payments you have received during each visit in the United States during this calendar year). If necessary use an additional sheet of paper.)

Payment For	Amount	Payer

**Part V. TO BE COMPLETED BY VISITORS IN B-1, B-2 OR WB/WT STATUS ONLY AND CANADIANS ARRIVING WITHOUT A VISA:**

The American Competitiveness and Workforce Improvement Act (ACWIA) allows international visitors in Business or Tourist (B-1/B-2, WB/WT) travel status to be paid honoraria or be reimbursed for travel expenses only if all of the following conditions are met:

- You are a visitor performing services of academic activities (short term instruction, including: guest lecturers, seminars presentations, workshops, laboratory demonstrations, and special programs; research consultations and collaborations; participation in consortium activities or advisory committees) associated with the University of Washington (payment is made for services conducted for the benefit of the UW. Participation as a trainee only does not qualify as performance of services conducted primarily for the benefit of the UW).  
and
- Your activity being compensated for is any portion of nine days or less at the University of Washington,  
and
- You have not been paid or reimbursed by more than five U.S. institutions or organizations during the past six months including the University of Washington.

All of the above statements are true (check one):  Yes  No  Does Not Apply

**Part VI. TO BE COMPLETED BY VISITORS IN F OR J STATUS ONLY:**

Information regarding this section is explained in IRS Publication 519 found at: [www.irs.gov/pub/irs-pdf/p519.pdf](http://www.irs.gov/pub/irs-pdf/p519.pdf)

**DETERMINATION OF RESIDENCE STATUS FOR FEDERAL WITHHOLDING TAX**

- An alien will not be considered a United States resident for tax purposes unless the individual:
- a. Is a lawful permanent resident of the U.S. Attach a copy of your Alien Registration (Green Card).
  - b. Is able to meet the substantial presence test as specified by IRS regulations.

Please complete the following **TESTS FOR DETERMINING RESIDENCY FOR TAX PURPOSES**

<p>Test 1 U.S. Residence Status Test</p>	<p><input type="checkbox"/> I am a lawful permanent resident of the U.S. Attach a copy of your Alien Registration (Green Card).  <input type="checkbox"/> I am an immigrant or refugee seeking asylum in the U.S..</p> <p><i>If any line was marked, you are a RESIDENT ALIEN for tax purposes STOP. Enter this in Summarize Results below, otherwise continue to Test 2.</i></p>																														
<p>Test 2 Exemption From Substantial Presence Test</p>	<p><input type="checkbox"/> I am in the United States as a teacher, trainee or researcher on a J-1 visa for less than two of the preceding six calendar years.  <input type="checkbox"/> I am a student on a F-1 or J-1 visa and have been in the United States for five or fewer calendar years.  <input type="checkbox"/> I am a student on a F-1 or J-1 visa and have been in the United States for more than five calendar years and have established with the IRS that I do not plan to reside in the United States when my education is completed. Attach proof from IRS.</p> <p><i>If any line was marked, you are a NON-RESIDENT for tax purposes. Enter in SUMMARIZE RESULTS below, otherwise continue to Test 3.</i></p>																														
<p>Test 3 Substantial Presence Test</p>	<p>Complete the spaces below indicating the number of days present or will be present in the U.S. during the years listed. Do not count days you were "exempt". If you are a student on a F or J visa, generally you are "exempt" for the first 5 calendar years you are in the U.S.. If you are a teacher or researcher on a J visa, generally you are "exempt" for the first 2 calendar years you are in the U.S..</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Year</th> <th>Date Entered</th> <th>Date Departed</th> <th>Days in U.S.</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Number of days you expect to be in U.S. in the current Year</td> <td></td> <td></td> <td></td> <td>X 1 =</td> <td></td> </tr> <tr> <td>Number of days Last Year</td> <td></td> <td></td> <td></td> <td>X 1/3 =</td> <td></td> </tr> <tr> <td>Number of Days Two Years Ago</td> <td></td> <td></td> <td></td> <td>X 1/6 =</td> <td></td> </tr> <tr> <td colspan="5" style="text-align: right;"><i>If the total is less than 183, then you are a NON-RESIDENT ALIEN for tax purposes. Enter this in SUMMARIZE RESULTS below. If total is 183 or greater, complete Test 4.</i></td> <td style="border: 2px solid black;">TOTAL =</td> </tr> </tbody> </table>		Year	Date Entered	Date Departed	Days in U.S.	TOTAL	Number of days you expect to be in U.S. in the current Year				X 1 =		Number of days Last Year				X 1/3 =		Number of Days Two Years Ago				X 1/6 =		<i>If the total is less than 183, then you are a NON-RESIDENT ALIEN for tax purposes. Enter this in SUMMARIZE RESULTS below. If total is 183 or greater, complete Test 4.</i>					TOTAL =
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<p>Test 4 Exceptions to the Substantial Presence Test</p>	<p>Have you been or do you plan to be in the U.S. for less than 183 days in the current year, and do you pay taxes in your country of residence, and do you have a closer connection to that country than to the U.S.?</p> <p><input type="checkbox"/> Yes. I am a NON-RESIDENT ALIEN for tax purposes.  <input type="checkbox"/> No. I am a RESIDENT ALIEN for tax purposes.</p> <p><i>Enter this in Summarize Results below.</i></p>																														
<p>Summarize Results:</p>	<p>Check the appropriate box for tax purposes:  I am a: <input type="checkbox"/> RESIDENT ALIEN.  <input type="checkbox"/> NON-RESIDENT ALIEN.</p>																														

**Part VII. CERTIFICATION OF INFORMATION PROVIDED**

I certify that to the best of my knowledge and belief, all the information that I have provided on this form is true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Payment processing questions?** Contact the Financial Services Tax Desk at [nrtax@u.washington.edu](mailto:nrtax@u.washington.edu) or 206-221-4928.  
**Visa or Immigration questions?** Contact the International Services Office at 206-543-0841.