

**Part I. Personal Information**

1. Enter your U.S. social security number or ITIN if you have one
2. Check the payment type that you will be receiving:
  1. Travel – for travel reimbursement expenses
  2. Student – for scholarships or fellowships paid through SFS – include student number
  3. Independent Contractor – for honorarium or vendor payments
  4. Stipend/Wage – wages or scholarships or fellowships paid through Payroll
3. Enter your name - last name, first, and middle (must be the same as shown on your Social Security Card if applicable).
4. Enter your country of citizenship.
5. Enter your country of permanent residency.
6. Check the appropriate box – candidate for a U.W. degree.
7. Enter the date that your permission to stay in the U.S. expires.
8. Enter the date that your work authorization expires.
9. Enter your permanent foreign address in your country of residence.
10. Current visa status:
  1. Check your current visa status. If F-1, J-1 or H-1B is checked, please enter the name of the institution sponsoring your visa. If "other" is checked, please specify your visa type.
  2. Enter the date you first entered the U.S. on your current visa status.
  3. Enter the length of stay in the U.S. under this visa status.
11. Have you ever been in the U.S. before? If YES, complete visit information below and follow instructions if you need more space. If NO, then proceed to PART II of the form.
12. Will you be in the United States 31 days or more this calendar year (January through December)? If YES then complete the visit information. If you need more space, then attach another sheet of paper or put it on the back of the form. If NO then proceed to PART II of the form.
13. Visit 1:
  1. Enter your visa status for your first visit to the US.
  2. Enter your activity for your first visit to the US.
  3. Enter the date you first entered the US.
  4. Enter the date you first left the US.
14. Visit 2:
  1. Enter your visa status for your second visit to the US.
  2. Enter your activity for your second visit to the US.



3. Enter the date you entered the US on this visit.
4. Enter the date you left the US on this visit.

15. Visit 3:

1. Enter your visa status for your third visit to the US.
2. Enter your activity for your third visit to the US.
3. Enter the date you entered the US on this visit.
4. Enter the date you left the US on this visit.

Note: Attach another piece of paper if you need room to list more visits.

## **Part II. Tax Treaty Information**

16. Does your country of residence have a tax treaty with the United States? If YES, then answer the next question. If NO, then proceed to PART III of the form. If YES, do you desire to claim exemption from withholding in accordance with tax treaty provisions? If YES then see question below. If NO, then proceed to PART III of the form. If YES, to both questions and you are being compensated, check box, "Is attached to this form" if you have completed the forms or check box, "Has been previously submitted to my UW host department" Refer to <http://www.washington.edu/admin/finmgmt/globalsupport/fntg.gettingstarted.html> for a list of income tax treaties and limitations. For more information regarding form 8233, see provided links.

## **Part III**

17. TO BE COMPLETED BY VISITORS FROM BARBADOS, GREECE, JAMAICA, REPUBLIC OF KOREA, MOROCCO, PHILIPPINES, THAILAND, TRINIDAD AND TOBAGO, AND TUNISIA: If you are a resident from a country listed above, then complete the payment information using data only for this calendar year. If you are not a resident of one of these countries, then proceed to PART IV.

## **Part IV. B Visas or Visa Waiver Countries Only**

18. Read the statements and check the appropriate box.

## **Part V. Test for Determining Residency for Tax Purposes**

19. If you are either a permanent resident or a refugee seeking asylum, check the appropriate box and go directly to Summarize Results below. If no box was checked, go to Test 2.
20. If you are on a J teacher/researcher visa and have been in the U.S. for fewer than two calendar years out of the last six years, check the first box.

If you are on an F or J student visa and have been in the U.S. for fewer than 5 calendar years in your student status, check the second box.



If the third box is appropriate, check the box. You must attach proof from the IRS.

If any box was marked, you are a non-resident alien for tax purposes. Enter in :Summarize results below". If no box was checked, go to Test 3.

21. Enter the dates you were or plan to be present in the U.S. during the current year and the two prior years. Under the IRS test for tax residency, all of the days in the current year, 1/3 of the days in the prior year and 1/6 of the days in the year before are counted. If the sum of the days equals or exceeds 183 days, go to Test 4. Otherwise go directly to Summarize Results below.
22. If you have been or will be present in the U.S. for fewer than 183 days in the current year AND you pay taxes in your country of residence AND you have a closer connection to that country, check the YES box. Otherwise, check the NO box.
23. Summarize results.

## **PART VI**

24. Your signature must be provided to certify the answers on the form are true and correct. Enter the name of the sponsoring UW department. Enter the box number of the sponsoring UW department. Enter department contact email address. Enter department contact phone number.





UNIVERSITY OF WASHINGTON  
**FOREIGN NATIONAL  
PAYMENT DATA SHEET**

**When this form is required, it is to be completed by the foreign national. See instruction sheet.**

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 the paying department (See attached instructions). **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>	1. U.S. SSN or ITIN* — —	2. Payment type (please check) <input type="checkbox"/> Travel <input type="checkbox"/> Student Student # <input type="text"/> <input type="checkbox"/> Independent Contractor <input type="checkbox"/> Stipend/Wages
3. Name (Last)	(First)	(Middle)

**CITIZENSHIP AND NONIMMIGRANT VISA STATUS INFORMATION**

4. Country of Citizenship	5. Country of Residence	6. Candidate for a U.W. degree <input type="checkbox"/> Yes <input type="checkbox"/> No
7. When does your permission to stay in the U.S. expire? Date:		
8. When does your work authorization expire? Date:		

**PERMANENT MAILING ADDRESS IN COUNTRY OF RESIDENCE**

9.

**CURRENT VISA STATUS**

<sup>10</sup>. After arrival in the U.S., visa status will be verified by the I-94 or I-94 W and a copy of picture page of passport for all foreign nationals, 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.

**A. My visa status is (check one):**

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> B-1 Business   | <input type="checkbox"/> WB Business Waiver            | <input type="checkbox"/> H-1B Temporary Worker  |
| <input type="checkbox"/> B-2 Tourist  | <input type="checkbox"/> WT Tourist Waiver             | <input type="checkbox"/> J-1 Non-student Exchange Visitor (must attach copy of DS-2019)   |
| <input type="checkbox"/> F-1 Student (must attach copy of I-20)<br>specify name of sponsoring Institution _____ | <input type="checkbox"/> Canadian without visa         | <input type="checkbox"/> J-1 Student Exchange Visitor (must attach copy of DS-2019)<br>specify name of sponsoring institution _____ |
|   | <input type="checkbox"/> Employment Authorization Card |   |
|   | <input type="checkbox"/> Other (specify): _____        |   |

**B. Date of Entry**

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

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

**C. U.S. Residency**

11. Have you ever been in the United States before?  Yes  No If Yes, complete the visit information in Question 13. If you need more space, check here  and continue on the back of this page. If No, continue to Part II.

**D. Length of Stay**

12. Will you be in the United States 31 days or more this calendar year (January through December)?  Yes  No If Yes, complete the visit information in Question 13. If you need more space, check here  and continue on the back of this page. If No, continue to Part II.

13. VISIT 1:		14. VISIT 2:		15. VISIT 3:	
Visa Status	Activity	Visa Status	Activity	Visa 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. TAX TREATY INFORMATION (Complete this section if being paid for services)**

16. Does your country of residence have a tax treaty with the United States?  Yes  No 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, IRS Form 8233 or W8-BEN (See instructions for detail):  
 Is attached to this form  
 Has been previously submitted to my UW host department

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>

W8-BEN and Instructions <http://www.washington.edu/admin/payroll/w8benpackage.pdf>

**NOTE: IRS Form 8233 and W8BEN require a U.S. Taxpayer Identification Number to apply for a tax treaty benefit.**

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

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

18. 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 lectures, seminars, presentations, workshops, laboratory demonstrations, and special programs; research consultation and collaboration; 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 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

**Part V. TEST FOR DETERMINING RESIDENCY FOR TAX PURPOSES**

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**

19.	Test 1 U.S. Residence Status Test	<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. <i>If either box was marked, you are a RESIDENT ALIEN for tax purposes. STOP. Enter this in Question 23, Summarize Results, below, otherwise continue to Test 2.</i>																												
20.	Test 2 Exemption From Substantial Presence Test	<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. <i>If any box was marked, you are a NON-RESIDENT ALIEN for tax purposes. Enter in Question 23, below, otherwise continue to Test 3.</i>																												
21.	Test 3 Substantial Presence Test	<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; margin-bottom: 5px;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 10%;">Year</th> <th style="width: 10%;">Date Entered</th> <th style="width: 10%;">Date Departed</th> <th style="width: 10%;">Days in U.S.</th> <th style="width: 10%;"></th> <th style="width: 10%;">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></td> <td>X 1 =</td> <td></td> </tr> <tr> <td>Number of days Last Year</td> <td></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></td> <td>X 1/6 =</td> <td></td> </tr> </tbody> </table> <p><i>If the total is less than 183, you are a NON-RESIDENT ALIEN for tax purposes. Enter this in Question 23, Summarize Results, below. If total is 183 or greater, complete Test 4.</i></p> <p style="text-align: right;">TOTAL = <span style="border: 1px solid black; display: inline-block; width: 60px; height: 20px; vertical-align: middle;"></span></p>		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 =	
	Year	Date Entered	Date Departed	Days in U.S.		TOTAL																								
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Number of days Last Year					X 1/3 =																									
Number of Days Two Years Ago					X 1/6 =																									
22.	Test 4 Exceptions to the Substantial Presence Test	<p>Have you been or do you plan to be in the U.S. for fewer than 183 days in the current year, <u>and</u> do you pay taxes in your country of residence, <u>and</u> do you have a closer connection to that country than to the U.S.?</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 <i>Enter this in Question 23, Summarize Results, below.</i>																												
23.	Summarize Results:	<p>Check the appropriate box for tax purposes:</p> <p>I am a: <input type="checkbox"/> RESIDENT ALIEN  <input type="checkbox"/> NON-RESIDENT ALIEN</p>																												

**Part VI. CERTIFICATION OF INFORMATION PROVIDED**

24. 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 _____	Department _____	Box Number _____
	Contact Email _____	Contact Phone _____

**See the instructions page for any assistance in answering these questions.**