



Azusa Pacific University – Statement of Citizenship and Federal Tax Status

Purpose: In order to comply with applicable tax provisions of the internal Revenue Code, the information requested on this form is required. The University will use this information to determine the appropriate rate of Federal tax withholding.

Directions: PERMANENT RESIDENTS – Complete Sections A and E only. Attach photocopy of your alien registration card (“green card”). You are a resident alien for Federal tax purposes.

ALL OTHERS – Complete entire form. Attach a copy of your I-94, travel history obtained from the US Customs and Border protection website, (I-20, Employment Authorization Card) if applicable.

RETURNING THE FORM – Return the completed form to the office that gave the form to you.

SECTION A PAYEE INFORMATION				
1. Name (Last, First Middle)		2. SSN or ITIN		
3. Street Address in United States		4. Street Address in Country of Residence		
Street Line 2		Street Line 2		
City, State, Zip Code		City, Province, Country, Postal Code		
5. Country of Citizenship		6. Country of Residence		
7. Passport Number		8. Passport Issued By		9. Occupation in Country Of Residence
10. What types of income will you be receiving? Check all that apply				
<input type="checkbox"/> Honorarium <input type="checkbox"/> Fellowship /Scholarship <input type="checkbox"/> Other Services				
11. Visa Type	12. Date you first entered U.S.	13. Expiration date of current Visa	14. Intended length of stay	15. Anticipated Departure Date
16. What is the primary purpose of your visit to the U.S.? Check only one				
<input type="checkbox"/> Studying in a degree program <input type="checkbox"/> Conducting Research <input type="checkbox"/> Teaching <input type="checkbox"/> Lecturing <input type="checkbox"/> Consulting <input type="checkbox"/> Studying in a non-degree program training <input type="checkbox"/> Temporary Employment <input type="checkbox"/> Here with spouse <input type="checkbox"/> Visiting				

SECTION B DETERMINATION OF RESIDENCE STATUS (Permanent Residents do not complete.)

There are two tests used to determine whether a non-U.S. citizen should be classified for tax purposes as a U.S. resident or as a nonresident alien. They are the “green card” test and the substantial presence test. An alien who does not qualify under either test is defined for income tax purposes as a nonresident alien. The information requested in the table below will determine your U.S. residency status. Therefore, it is important that the correct information is entered into each column. For each preceding calendar year, enter the visa type(s), date of entry, date of departure, and total days of U.S. presence. FOR the current year, ENTER ANTICIPATED DATES OF PRESENCE.

CALENDAR YEAR	VISA TYPE(S)	DATE ENTERED	DATE DEPARTED	TOTAL DAYS OF U.S. PRESENCE	RATIO %	DAYS TO COUNT
Current Year					X 1 =	
1 st Preceding Year					X 1/3 =	
2 nd Preceding Year					X 1/6 =	
					TOTAL # OF DAYS	

CHECK ONE OF THE FOLLOWING BASED ON YOUR RESPONSE IN THE TABLE ABOVE:

- If “total days to count” is less than 183 days, check here

You are nonresident alien for tax purposes. Skip to section E “Summary of Federal Tax Status” and check the box next to “Nonresident Alien for Federal Tax Purposes”.

- If “total days to count” is equal to or greater than 183 days, check here . Go to section C. “Exempt Individual Test”.

CERTIFICATION FOR FEDERAL TAX EXEMPTION (Note that this does not apply to California Withholding Taxes of 7%)

You may be eligible for exemption from Federal tax withholding because there is an applicable tax treaty between your country of residence and the U.S. and your duties while in the U.S. make you eligible for the exemption.

- Yes I certify that I am not a citizen or resident of the U.S., that I am eligible for federal tax exemption because there is a current tax treaty between my country of residence and the U.S., and my duties while here are Teaching Research Other
(describe Treaty Article)
- No, I am not exempt from Federal tax withholding

SECTION C Exempt Individual Test

What is the primary purpose of your presence in the U.S. under your current visa status in the current year?

- Student on F-1 or J-1 Visa (Answer questions in section “1. Student” below.)
- Teacher, researcher, trainee, postdoctoral fellow on J-1 visa. (Answer questions in section “2. Teacher, researcher, trainee, postdoctoral fellow”.)
- Other visa type and/or purpose

(If you answered “Other”, skip to Section D, “Closer Connection Exception” below.)

1. Student (on F-1 or J-1 visa in the current year)

Answer the following questions:

Excluding the current year, count the number of years during which you were present in the U.S. on an F-1 or J-1 visa for any part of the calendar year. Enter that number here (whole years only).

- Check here if the number is 5 or more years, skip to Section D, “Closer Connection Exception”.
- Check here if the number is 4 or fewer years. **YOU ARE A NONRESIDENT ALIEN FOR TAX PURPOSES.**

Skip to Section E, “Summary of Federal Tax Status” and check the box next to “Nonresident alien for Federal tax Purposes.”

2. Teacher, Researcher, Trainee, or Postdoctoral Fellow (on J-1 visa in current year)

Based on the chart you completed in Section B, answer the following questions:

Excluding the current year, count the number of years during the past SIX years during which you were present in the U.S. for any part of the calendar year as a teacher, researcher, trainee, student, or postdoctoral fellow on an F-1 or J-1 visa. Enter that number here

- Check here if the number is 2 or more years. Skip to section D. “Closer Connection Exception”.
- Check here if the number is 1 year or no years. **YOU ARE A NONRESIDENT ALIEN FOR FEDERAL TAX PURPOSES.**
Skip to Section E “Summary of Federal Tax Status” and check the box next to “Nonresident alien for Federal tax purposes.”

SECTION D. Closer Connection Exception

Check the applicable box in response to each of the three-part questions:

- | | | |
|------------------------------|-----------------------------|--|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Will you be in the U.S. for fewer than 183 days in the current year? |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Do you pay income taxes in your country of residency? |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Do you have a closer connection to that country than the U.S.? |

(See instruction p. 3 for explanation of the term “closer connection” and an explanation of the IRS Form 8840.)

- Check here if you answered “**yes**” to *all three* questions. You are nonresident alien for Federal Tax Purposes.
Skip to Section E, “Summary of Federal Tax Status” and check the box to “Nonresident alien for Federal tax purposes.”
- Check here if you answered “**no**” to any one of the three questions. You are resident alien for Federal tax purposes.
Skip to Section E, “Summary of Federal Tax Status” and check the box “Resident Alien for Federal tax Purposes.”

SECTION E. Summary of Federal Tax Status

Mark the appropriate status and attach photocopies of INS Form I-94, Arrival and Departure Record, located inside your passport, and attach a copy of your Employment Authorization Card.

- Nonresident alien for Federal tax purposes – please complete FORM W8-BEN and/or FORM 8233 if receiving payment for services.
- Resident alien for Federal tax purposes – please complete FORM W-9.

I declare under the penalty of perjury that this statement, to the best of my knowledge and belief, is true and correct. I understand that if my status changes from that which I have indicated on this form, I must submit a new Statement of Citizenship and Federal Tax Status form.

Signature _____ Date _____

Return completed form to:
Azusa Pacific University, Business Office
P.O. Box 7000
Azusa, CA 91702-7000

For questions, please email:
compliance_taxes@apu.edu