



University of California

Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN)

This information is required in accordance with the provisions of the Internal Revenue Code applicable to foreign individuals. The University will use this information to determine the appropriate Federal tax withholding applicable to any payment(s) you receive. You must complete this form prior to receiving a payment from the University. In addition, if there is a change in your immigration status, you must complete a new form. The information requested below is confidential and will be used only to determine your correct tax withholding status. Please read the instructions before completing this form.

If you are an employee and have a Form I-20, DS2019, or Notice of Action, please attach it. If you are an independent contractor attach a copy of your Form I-94.

U.S. CITIZENS AND LAWFUL PERMANENT RESIDENTS DO NOT COMPLETE THIS FORM. – If you are an employee, your Employment Eligibility Verification, Form I-9, must indicate that you are a U.S. citizen or lawful permanent resident.

SECTION A. IDENTIFICATION OF PAYEE			
1. Name (Last, First, Middle)	2. Department	3. Employee ID. Number	4. Taxpayer ID. Number <input type="checkbox"/> SSN <input type="checkbox"/> TIN <input type="checkbox"/> EIN
5. University Status Check One <input type="checkbox"/> Faculty, Staff, or Student Employee <input type="checkbox"/> Scholarship /Fellowship Recipient <input type="checkbox"/> Independent Contractor			
6. Street Address In U.S.		7. Permanent Residence Address	
Street Line 2		Street Line 2	
City, State, Zip Code		City, Province, Country, Postal Code	

SECTION B. HEALTH INSURANCE INFORMATION
1. Name Of U.S. Health Insurance Carrier (See Instructions).

SECTION C. IMMIGRATION STATUS INFORMATION		
1. Visa Classification Do you have an F or J visa classification? <input type="checkbox"/> Yes, Complete C 2 and C 3 and proceed to section D. <input type="checkbox"/> No, Proceed to section D.	2. Enter Original Date You Entered The U.S. (See Instructions).	3. Enter Expiration Date of Current Visa (See Instructions).

SECTION D. SUBSTANTIAL PRESENCE TEST	
The substantial presence test is used to determine whether a non-U.S. citizen should be classified for tax purposes as a resident alien or as a nonresident alien. The information below will assist you in determining your U.S. tax residency status.	
Step 1 Check the statement that fits your status and follow the instructions after the statement. If neither statement fits your status proceed to Step 2.	<input type="checkbox"/> I will be in the U.S. less than 31 days in the calendar year for which residency is being determined. You are a non-resident for tax purposes. Do not complete Step 2, proceed to section E. <input type="checkbox"/> 1. I am a STUDENT on an F-1, J-1, M-1, or Q-1 visa, and 2. Including the calendar year in which this form is being prepared, throughout my lifetime I have been physically present in the U.S. as an F-1, J-1, M-1, or Q-1 visa holder (whether as a student, teacher, researcher, or trainee) for five or fewer calendar years. For these purposes, physical presence in the U.S. in such visa status for any part of a calendar year constitutes a full calendar year of presence. If you meet both of these tests, you are a <u>nonresident alien</u> for tax purposes for the calendar year in which this form is completed. Do not complete step 2, and proceed to section E. But, first, please list all years that you were present in the U.S. for all or any part of the calendar year in F-1, J-1, M-1, or Q-1 visa status whether as a student, teacher, researcher, or trainee status. Years: _____ _____
	<input type="checkbox"/> 1. I am a TEACHER, RESEARCHER, or TRAINEE on a J-1 or Q-1 visa, and 2. With respect to the six calendar years immediately prior to the calendar year in which this form is being prepared, I was physically present in the U.S. as an F-1, J-1, M-1, or Q-1 visa holder (whether as a student, teacher, researcher, or trainee) for less than two of such six years. For these purposes, physical presence in the U.S. in such visa status for any part of a calendar year constitutes a full calendar year of presence. If you meet both of these tests, you are a <u>nonresident alien</u> for tax purposes for the calendar year in which this form is completed. Do not complete step 2, and proceed to section E. But, first, please list all years that you were present in the U.S. for all or any part of the calendar year in F-1, J-1, M-1, or Q-1 visa status whether as a student, teacher, researcher, or trainee status. Years: _____ _____

Step 2 Substantial Presence Test	This step involves a calculation of the number of days that you have been physically present in the U.S. during the current year and the two immediately preceding years. It is important to note that some days of physical presence are not counted for these purposes. Please review the Instructions before completing step 2.			
YEAR	PERIOD (S) WHEN YOU WERE PHYSICALLY PRESENT IN THE U.S.	TOTAL COUNTABLE DAYS OF U.S. PRESENCE	RATIO	DAYS TO COUNT
Current Year: _____			X 1 =	
1st Preceding Year: _____			X 1/3 =	
2 nd Preceding Year: _____			X 1/6 =	
			TOTAL	

SECTION E. SUMMARY OF FOREIGN STATUS FOR FEDERAL TAX WITHHOLDING

- Check here if your total days are less than 183 days. You are a nonresident alien for Federal tax purposes for the current year.
- Check here if your total days are equal to or greater than 183 days. You are a resident alien for Federal tax purposes for the current year.

SECTION F. CLOSER CONNECTION TEST

Even though you meet the substantial presence test and are considered a resident alien for Federal tax purposes you may be eligible to claim the closer connection exception. Please see Instructions for information regarding the closer connection exception.

Yes, I qualify to be a nonresident alien under the closer connection test.

SECTION G. CLAIM OF TAX TREATY BENEFITS (If applicable) (Please note that tax treaty benefits do not apply to State of California Withholding Taxes).

The payments that you receive from the University may be eligible for an exemption from Federal tax withholding under a tax treaty between the U.S. and your country of residence.

If you are receiving a scholarship, fellowship, or royalty payment and are eligible to claim tax exemption, please complete the information below:
 Country of Residence _____ Treaty Article _____

If you are receiving a payment for services, you must complete a Form 8233. Please see the Instructions for further information.

SECTION H. CERTIFICATION

I certify that the information on this form, to the best of my knowledge and belief, is true, correct, and complete. I understand that if my immigration status changes from that which I have indicated on this form, I must submit a new Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN) form.

Signature _____ Date _____

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Substantial presence test met? <input type="checkbox"/> Yes <input type="checkbox"/> No	If no, date eligible for meeting the substantial presence test.	Name	Date