

## DETERMINATION OF RESIDENCE STATUS FOR FEDERAL TAX WITHHOLDING

### TEST 1 – United States Residence Status Test

CHECK ANY APPLICABLE BOX

- ☐ I am a lawful permanent resident of the United States holding an Alien Registration Receipt Card Form I-551 (commonly known as a “Green Card”).

If box is marked, you are a resident alien for tax purposes. Go to the Test Results section and check the resident alien box.

If box is not marked, go to Test 2 and continue completing the tests.

### TEST 2 - Exemption from Substantial Presence Test

CHECK ANY APPLICABLE BOX

- ☐ I am a teacher, trainee or non-student (i.e. professor, research scholar or specialist, short-term scholar) on a J -1 or Q-1 Visa and have been in the USA for less than two of the preceding six calendar years.
- ☐ I am a student on an F-1, J-1, M-1 or Q-1 Visa and have been in the USA for a total of five or fewer years.
- ☐ I am a foreign government-related individual (i.e. full-time employee of an international organization or have diplomatic or consular status).

Please provide detail of all previous visits to the USA in any Visa status:

Entry Date	Departure Date	Visa Type	Purpose	Claimed Treaty Benefits
1. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No
2. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No
3. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No
4. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No
5. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No
6. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No
7. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No
8. _____	_____	_____	_____	<input type="radio"/> Yes <input type="radio"/> No

If box is marked, you are a nonresident alien for tax purposes. Go to the Test Results section and check the nonresident alien box.

If box is not marked, go to Test 3 and continue completing the tests.

### TEST 3 - The Substantial Presence Test

COMPLETE THE SPACES BELOW, INDICATING THE NUMBER OF DAYS PRESENT IN THE USA DURING THE YEARS LISTED.

	Enter Year	Date Enter USA	Date Departed USA	No. of Days in USA		
Current Year	_____	_____	_____	_____	x 1	= _____
1st Preceding Year	_____	_____	_____	_____	x 1/3	= _____
2nd Preceding Year	_____	_____	_____	_____	x 1/6	= _____
					Total	_____

If total is greater than or equal to 183 and you are presently in the USA at a minimum of 31 days in the current year, then go to test results and check resident alien box. If total is less than 183 or if you have not been present in the USA for 31 days in the current year, you are a nonresident alien for tax purposes. Go to the Test Results section and check the nonresident alien box.

### TEST RESULTS - Your Residence Status

MARK APPROPRIATE FEDERAL TAX WITHHOLDING STATUS (YOU MUST CHECK ONE OF THESE BOXES). FOR TAX PURPOSES, I CERTIFY THAT I AM:

- ☐ Resident Alien      The USA is your Country of Residence for tax purposes.
- ☐ Nonresident Alien      List your home country \_\_\_\_\_ (the country of residence where you have established a tax home base).

I hereby certify, under penalties of perjury, that the information and tests on this form that I have answered are to the best of my knowledge and belief, true and correct.

\_\_\_\_\_  
Payee: Signature

\_\_\_\_\_  
Payee: Print Name Clearly

\_\_\_\_\_  
Date