DETERMINATION OF RESIDENCE STATUS FOR FEDERAL TAX WITHHOLDING

TEST 1 - U.S. Residence Status Test

CHECK ANY APPLICABLE BOX

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

If box was 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 U.S. in any visa status:

	Entry Date	Departure Date	Visa Type	Purpose	Claimed Treaty Benefits
1.	_____	_____	_____	_____	○ Yes ○ No
2.	_____	_____	_____	_____	○ Yes ○ No
3.	_____	_____	_____	_____	○ Yes ○ No
4.	_____	_____	_____	_____	○ Yes ○ No
5.	_____	_____	_____	_____	○ Yes ○ No
6.	_____	_____	_____	_____	○ Yes ○ No
7.	_____	_____	_____	_____	○ Yes ○ No
8.	_____	_____	_____	_____	○ Yes ○ No

If box was 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 U.S.A. DURING THE YEARS LISTED.

	Enter Year	Date Entered U.S.	Date Departed U.S.	No. of Days in U.S.A.			
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 present in the U.S. 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 U.S. 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 Resident 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