



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. If you are receiving payments from a source that did not sponsor your J visa, you must attach a copy of your approval notice from the sponsor.

Do not complete this form if you are a U.S. CITIZEN or LAWFUL PERMANENT RESIDENT of the United States. 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. Employee ID. Number	3. Taxpayer ID. Number <input type="checkbox"/> SSN <input type="checkbox"/> ITIN <input type="checkbox"/> EIN
4. Department	5. Email address	
6. University Status. Check all that apply <input type="checkbox"/> Faculty, Staff, or Student Employee <input type="checkbox"/> Scholarship /Fellowship Recipient <input type="checkbox"/> Independent Contractor <input type="checkbox"/> Working outside the U.S. (If you check this box, proceed to Section H)		
7. Street Address In U.S.	8. Permanent Residence Address	
Street Address Line 2	Street Address Line 2	
City, State, Zip Code <div style="text-align: center; border: 1px solid black; width: 40px; margin: 0 auto; padding: 2px;">CA</div>	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. Step 1. <input type="checkbox"/> No. Proceed to section D. Step 1.	2. Enter Original Date You Entered The U.S. (See Instructions)	3. Enter Expiration Date of Current Visa (See Instructions)
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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 describes 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 entire calendar year for which residency is being determined. You are a nonresident alien for tax purposes. Do not complete Step 2, proceed to section G.
	<input type="checkbox"/> I am a STUDENT on an F-1, J-1, M-1, or Q-1 visa, and 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 . Physical presence in the U.S. in such visa status for any part of a calendar year constitutes a full calendar year of presence. 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 present: _____ If you meet these conditions, you are a nonresident alien for tax purposes for the calendar year in which this form is completed. Do not complete Step 2, proceed to section G.
	<input type="checkbox"/> I am a TEACHER, RESEARCHER, or TRAINEE on a J-1 or Q-1 visa, and 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 . Physical presence in the U.S. in such visa status for any part of a calendar year constitutes a full calendar year of presence. 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 present: _____ If you meet these conditions, you are a nonresident alien for tax purposes for the calendar year in which this form is completed. Do not complete step 2, and proceed to section G.
	<input type="checkbox"/> No statement applies. Proceed to Step 2.

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 may not be counted for this test. 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	CALCULATION FACTOR	DAYS TO COUNT
Current Year:			X 1 =	
1st Preceding Year:			X 1/3 =	0
2 nd Preceding Year:			X 1/6 =	0
			TOTAL	0

SECTION E. SUMMARY OF FOREIGN STATUS FOR FEDERAL TAX WITHHOLDING

- Check here if your total days in Step 2 are less than 183 days. You are a nonresident alien for Federal tax purposes for the current year. Proceed to Section G.
- Check here if your total days in Step 2 are equal to or greater than 183 days. You are a resident alien for Federal tax purposes for the current year. Proceed to Section F.

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 read the Instructions for information regarding the closer connection exception.

- Yes, I qualify for the closer connection exception and have attached an IRS determination letter. Proceed to Section G.
- No, I do not qualify for the closer connection exception. Proceed to Section G.

SECTION G. CLAIM OF TAX TREATY BENEFITS (Complete if applicable, otherwise proceed to section I.) (Please note that tax treaty benefits do not apply to California Personal Income Tax Withholding).

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 an employee and previously used the tax treaty exemption, list all years in which you used the tax treaty exemption. Years: _____

See Instructions for further information and any additional reporting requirements.

SECTION H. WORKING OUTSIDE THE U.S. (See Instructions)

I certify that I am not a U.S. citizen or permanent resident of the U.S., and all of my services for the University of California are performed in _____

SECTION I. CERTIFICATION

I certify I have read the Instructions for this form and 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 _____

OFFICIAL USE ONLY

Was the Substantial presence test met? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date eligible for meeting the Substantial Presence Test.	Name Email Address	Date
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