



UNIVERSITY OF WASHINGTON

DETERMINATION OF FOREIGN NATIONAL'S RESIDENCY FOR TAX PURPOSE

PAYROLL

Please provide all information requested. Failure to do so may result in being improperly taxed. The completed form should be returned to the Payroll Department, Box 355655.

See instructions on back.

Social Security Number (mandatory)*	Name (Last)	(First)	(M.I.)
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CITIZENSHIP AND VISA INFORMATION

Country of Citizenship	Country of Residence	Candidate for a U.W. degree: <input type="checkbox"/> Yes <input type="checkbox"/> No
Current VISA Classification <input type="checkbox"/> Immigrant/Permanent Resident <input type="checkbox"/> F-1 Student <input type="checkbox"/> J-1 Exchange Visitor (Student) <input type="checkbox"/> J-1 Exchange Visitor (Teacher/Researcher) <input type="checkbox"/> H-1 Temporary Worker <input type="checkbox"/> Other please specify: _____	When does your permission to stay in the U.S. expire? Date:	When does your work authorization expire? Date:
	Have you ever been in the United States before? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	If yes, when, where and what VISA status:	
Date of your original entry to the United states under this VISA:		

DETERMINATION OF RESIDENCE STATUS FOR FEDERAL WITHHOLDING TAX

An alien will not be considered a United States resident for tax purposes unless the individual:

- Is a lawful permanent resident of the United States at any time during the calendar year, OR
- Is able to meet the substantial presence test as specified by IRS regulations.

Please complete the following **TESTS FOR DETERMINING RESIDENCY FOR TAX PURPOSES**

Test 1 U.S. Residence Status Test	<input type="checkbox"/> I am a lawful permanent resident of the U.S. Attach a copy of your Alien Registration (Green Card). <input type="checkbox"/> I am an immigrant or refugee seeking asylum in the U.S.. <i>If any line was marked, you are a RESIDENT ALIEN for tax purposes STOP. Enter this in Summarize Results below, otherwise continue to Test 2.</i>																																			
Test 2 Exemption From Substantial Presence Test	<input type="checkbox"/> I am in the United States as a teacher, trainee, student or researcher on a J-1 visa for less than two of the preceding six calendar years. <input type="checkbox"/> I am a student on a F-1 or J-1 visa and have been in the United States for five or fewer calendar years. <input type="checkbox"/> I am a student on a F-1 or J-1 visa and have been in the United States for more than five calendar years and have established with the IRS that I do not plan to reside in the United States when my education is completed. Attach proof from IRS. <i>If any line was marked, you are a NON-RESIDENT for tax purposes. Enter in SUMMARIZE RESULTS below, otherwise continue to Test 3.</i>																																			
Test 3 Substantial Presence Test	Complete the spaces below indicating the number of days present or will be present in the U.S. during the years listed. Do not count days you were "exempt". If you are a student on a F or J visa, generally you are "exempt" for the first 5 calendar years you are in the U.S.. If you are a teacher or researcher on a J visa, generally you are "exempt" for the first 2 calendar years you are in the U.S.. <table border="1" style="width:100%; margin-top:10px"> <thead> <tr> <th></th> <th>Year</th> <th>Date Entered</th> <th>Date Departed</th> <th>Days in U.S.</th> <th></th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Current Year</td> <td></td> <td></td> <td></td> <td></td> <td>X 1 =</td> <td></td> </tr> <tr> <td>Last Year</td> <td></td> <td></td> <td></td> <td></td> <td>X 1/3 =</td> <td></td> </tr> <tr> <td>Two Years Ago</td> <td></td> <td></td> <td></td> <td></td> <td>X 1/6 =</td> <td></td> </tr> <tr> <td colspan="5"></td> <td>TOTAL =</td> <td></td> </tr> </tbody> </table> <i>If the total is less than 183, then you are a NON-RESIDENT ALIEN for tax purposes. Enter this in SUMMARIZE RESULTS below. If total is 183 or greater, complete Test 4.</i>		Year	Date Entered	Date Departed	Days in U.S.		TOTAL	Current Year					X 1 =		Last Year					X 1/3 =		Two Years Ago					X 1/6 =							TOTAL =	
	Year	Date Entered	Date Departed	Days in U.S.		TOTAL																														
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Two Years Ago					X 1/6 =																															
					TOTAL =																															
Test 4 Exceptions to the Substantial Presence Test	Have you been or do you plan to be in the U.S. for less than 183 days in the current year, and do you pay taxes in your country of residence, and do you have a closer connection to that country than to the U.S.? <input type="checkbox"/> Yes. You are a NON-RESIDENT ALIEN for tax purposes. <input type="checkbox"/> No. You are a RESIDENT ALIEN for tax purposes. <i>Enter this in Summarize Results below.</i>																																			
Summarize Results:	Check the appropriate box for tax purposes: I am a: <input type="checkbox"/> RESIDENT ALIEN. Attach supporting documentation. <input type="checkbox"/> NON-RESIDENT ALIEN. Attach supporting documentation.																																			

CERTIFICATION OF INFORMATION PROVIDED ON FORM

I certify that to the best of my knowledge and belief, all the information that I have provided is true and correct. I understand that if my status changes from that which I have indicated on this form, that I must and will submit a new Form UoW 1388 to Payroll.

Signature _____

Date _____

PURPOSE

This form is used to determine a foreign national's residency and primary purpose for being in the U.S. in order to ensure the proper tax withholding.

SOCIAL SECURITY NUMBER

All employees must have a valid Social Security number. If you do not have a Social Security number, you must apply for one AS SOON AS POSSIBLE. To apply you must go to a Social Security Administration Office. If you have any questions regarding how or where to apply, please call Payroll 543-9186 or the Social Security Administration Office (North Seattle Office, 553-7279).

* **PRIVACY ACT STATEMENT:** Your Social Security Number is required on this form to ensure compliance with Internal Revenue Code tax reporting requirements.

SUPPORTING DOCUMENTATION

Attach copies of all documents which support the information you have provided on the form. Photocopies of the following forms are acceptable:

- * Passports showing original entry date under current status, with the front and back of the corresponding I-94 Departure Record card
- * Immigration and Naturalization Service documents such as the IAP-66 or I-20
- * Alien Registration Receipt (Green Card)
- * Employment Authorization Card

INCOME TAX WITHHOLDING**IMPORTANT:**

If you wish to claim an exemption for withholding of U.S. income taxes because your country of residence has a tax treaty with the U.S., you must complete IRS Form 8233. This form is available from Payroll and must be submitted each calendar year you wish to claim the exemption. The exemption from withholding does not become effective until 10 days after the Form 8233 is filed.