

## Required Documentation and Forms For F and J Visa Holders



*If you are working for UMCES on an F or J visa, you are required to Complete certain paperwork and supply certain documentation for verification/determination of your tax status. Listed below are the required documents and forms you must submit on your first day of employment and a new set of forms must be completed for each new calendar year for which you will be employed at UMCES. If you have any questions, please see your local Benefits Coordinator or Payroll Coordinator.*

**NOTE: If you are a Resident Alien for Tax Purposes\* AND are using tax treaty benefits, you must also complete Form W-9 and the W-9 Attachment.**

\*The 5 year student exemption from being classified a Resident Alien for Tax Purposes is available over a student's lifetime, and is a one-time exemption only; presence for any part of a calendar year counts as a full year. In other words, a F-1 and J-1 student is classified as a Non Resident Alien for Tax Purposes the first 5 years (if they were employed somewhere else on an F-1 or J-1 student status, that time counts toward the 5 years).

### **F-1 Student Visa Holders with Tax Treaty Benefits:**

Forms attached that need to be completed and signed (black ink ONLY):

- 2009 Citizenship Status Form
- 2009 W -4
- Form 8233
- Rep Letter (**see local Payroll/HR Office**)
- W-9
- W-9 attachment

Please attach the following to your completed forms:

- Copy of your I-94 Departure Card
- Form I-20, Certificate of Eligibility (F-1 status)
- Copy of U.S. visa from your Passport
  - If student is on "optional" practical training, also attach copy of the valid Employment Authorization Card indicating "Practical Training"

### **J-1 Student and J-1 Non Student (professor, teacher, or researcher) Visa Holders with Tax Treaty Benefits:**

Forms attached that need to be completed and signed (black ink ONLY):

- 2009 Citizenship Status Form
- 2009 W -4
- Form 8233
- Rep Letter (**see local Payroll/HR Office**)
- W-9
- W-9 attachment

Please attach the following to your completed forms:

- Copy of your I-94 Departure Card
- DS-2019, Certificate of Eligibility (J-1 status)
- Copy of U.S. visa from your Passport

**CITIZENSHIP STATUS FORM – UNIVERSITY OF MARYLAND Page 1**

The following information is furnished for the purpose of determining my U.S. federal income tax withholding status for payments made to me by the University of Maryland for calendar year 2009.

- All applicable questions below must be answered or all forms will be returned.
- All copies of the appropriate immigration documents listed on “cheat sheets” must be attached or all forms will be returned.
- This form must be completed and returned with all required documents to Payroll Services before any check should be issued.

**Have you ever applied for a Social Security Number (SSN) or Individual Taxpayers Identification Number (ITIN)? (ITINs can not be used for employment)**

- Yes, my number is: \_\_\_\_\_ use student ID if necessary)
- Yes, but I have not received the number yet. **A completed Affidavit of Compliance is REQUIRED if you have no SSN yet.**
- No, but I will apply immediately for a SSN (or ITIN if Fellow only).

Information concerning application by a foreign worker for a SSN is available at <http://www.ssa.gov/pubs/10107.html>

Name (PRINT CLEARLY) _____		
LAST NAME/FAMILY NAME	FIRST	MIDDLE
U.S. Visa Type or Immigration Status _____ I-9 expiration date (N.A. for fellows) _____		
Country of residence (prior to living in the U.S.) _____		Citizen of _____
Department _____	U.I.D _____	(UMCP.UMCES.UMBI.UMES)

\*USCIS=U.S Citizenship and Immigration Services

**1. Current USCIS classification and “GREEN CARD TEST”:** Please check one:

a. Permanent Resident (PR): Are you a lawful U.S. immigrant who has an Alien Registration Card (“Green Card”) or an “I-551” stamp in your Passport or a USCIS\* letter stating approval of your application?  YES  NO

**IF YOU ANSWERED “YES” TO QUESTION (a), you are a Resident Alien for Tax Purposes. You do not need to answer other questions. Please attach copies of requested documents and sign and date this form on the line below.**

(Signature) \_\_\_\_\_

(Date) \_\_\_\_\_

**2. IF SECTION 1 DOES NOT APPLY TO YOU, PLEASE CHECK A VISA/IMMIGRATION STATUS BELOW**

Permanent Resident Applicant (PP): Have you applied for Permanent Resident status and have a receipt from the USCIS\* for adjustment of status to PR or have a current Employment Authorization Card (EAC) with Category (c) (9)?  YES  NO

Are you currently present in the U.S. under Asylum Status (AS)?  YES  NO

Are you currently in the U.S. under Refugee Status (RF)?  YES  NO

Are you currently in the U.S. under Temporary Protected Status (TP)?  YES  NO

H-1 Temporary Worker in a Specialty Occupation

F-1 Student

J-1 Student

F-1 Student (Optional Practical Training)

J-2 Spouse/Dependent of J-1 Visitor (student)

**Other J-1 Visitor (DS-2019, Section 4)** \_\_\_\_\_  J-2 Spouse/dependent of J-1 Visitor (non-student)

Other USCIS classification: .....

**3.**

What is the **actual date** you entered the U.S. for your **current** primary purpose? \_\_\_\_\_  
(or what is the start date if you changed immigration status without leaving the US?)

What is the start date of your immigration status for this primary activity? (per USCIS\* documents) \_\_\_\_\_

What is the projected end date of your current immigration status? (per USCIS\* documents) \_\_\_\_\_

\*\*\*\* SSN \*\*\*\*:

**Visa Detail History** \*COMPLETION REQUIRED BY ALL EXCEPT PERMANENT RESIDENTS.\* Page 2  
 Calendar Year (CY) = January 1 to December 31.  
 LIST ALL PERIODS OF STAY IN THE U.S. SINCE 01/01/1986 (attach additional paper if needed)

	NUMBER OF DAYS PRESENT IN THE U.S. DURING THE YEAR	PERIODS PHYSICALLY PRESENT IN THE U.S. (example: 01/01/01-12/31/01)	VISA TYPE or other status	If J visa holder, enter Exchange Visitor Category from #4 of the DS-2019:	HAVE YOU TAKEN ANY TAX TREATY BENEFITS IN THIS LISTED YEAR?
CURRENT CY 2009					<input type="checkbox"/> YES <input type="checkbox"/> NO
PREVIOUS CY 2008					<input type="checkbox"/> YES <input type="checkbox"/> NO
2 YEARS AGO 2007					<input type="checkbox"/> YES <input type="checkbox"/> NO
3 YEARS AGO 2006					<input type="checkbox"/> YES <input type="checkbox"/> NO
4 YEARS AGO 2005					<input type="checkbox"/> YES <input type="checkbox"/> NO
5 YEARS AGO 2004					<input type="checkbox"/> YES <input type="checkbox"/> NO
6 YEARS AGO 2003					<input type="checkbox"/> YES <input type="checkbox"/> NO
7 YEARS AGO 2002					<input type="checkbox"/> YES <input type="checkbox"/> NO

\*\*\* For F and J visa holders ONLY: Presence for any part of a year counts as a full year.

**DETERMINATION OF RESIDENCY STATUS FOR TAX WITHHOLDING:**

**EXEMPT FROM THE SUBSTANTIAL PRESENCE TEST (SPT) F or J CLASSIFICATIONS ONLY**

(The 5 year student exemption from the SPT is available over a student's lifetime, and is a one-time exemption only!)

- A. **F-1 OR J-1 STUDENT:** Have you been present in the U.S. as a student or trainee during any part of 5 or fewer years?  YES  NO=resident alien for tax purposes.
  - B. **J-2 SPOUSE/DEPENDENT OF STUDENTS:** Have you been present in the U.S. as a spouse or dependent of an F-1 student during any part of 5 or fewer years?  YES  NO
  - C. **J-1 PROFESSOR OR TEACHER or RESEARCHER (NON-STUDENT VISITORS):** Within the period of the previous six (6) calendar years: were you either entirely absent from the U.S. or were you present in the U.S. as a professor, teacher, or researcher for only 1 calendar year prior to the current year?  YES  NO= resident alien for tax purposes.
  - D. **J-2 SPOUSE/DEPENDENT OF J-1 NON-STUDENT VISITORS:** within the period of the previous six (6) calendar years: were you either entirely absent from the U.S. or were you present in the U.S. for only 1 calendar year prior to the current year?  YES  NO
- If you answered "YES" to any of the questions above & as a spouse or dependent you have included your individual years of presence if different from the primary visa holder, you are a "NONRESIDENT ALIEN (NRA) for tax purposes". You do NOT need to complete the SPT below.**

**SUBSTANTIAL PRESENCE TEST (SPT)** If "TOTAL" is less than 183, you are NRA for tax purposes. If "TOTAL" is more than or equal to 183, and you have been in the US 31 days in this CY, you are Resident Alien for Tax Purposes.

CALCULATE THE NUMBER OF DAYS PHYSICALLY PRESENT IN THE U.S. DURING THE YEARS LISTED. (VISA TYPES "A" & "G" REMAIN NRAs FOR TAX PURPOSES)

	List calendar year	Number of days physically Present in the U.S.	Computation for the Test
Current year	_____	_____	x 1 = _____
Last year	_____	_____	x 1/3 = _____
2 years ago	_____	_____	x 1/6 = _____
			<b>TOTAL</b> .....

**Certification to be completed by the NRA individual:**

I certify that to the best of my knowledge, all of the information I have provided is true, correct, and complete.

I understand that if my status changes from that which I have indicated on this form, I must submit a new Citizenship Status Form to the Payroll Department.

-----/-----/-----/-----  
Signature SSN or SID UID Date

**THIS SECTION MUST BE COMPLETED BY THE DEPARTMENT REPRESENTATIVE.**

PURPOSE FOR SUBMITTING THIS FORM.  
(CHECK ONE):

Department Information:

YEARLY RENEWAL	Department & Distribution Code:
Changing to valid SSN	Contact person (print name):
New to the University	Phone number of contact person:
Changing Immigration Status	Notes:
NRA Fellow	
Other:	

I hereby certify that I have reviewed this CSF, the copies of supporting documents, and the required tax forms for completeness & accuracy.

Signature ↑

Date ↑

**General Information for Nonresident Aliens**

**Social Security Taxes (FICA): Students** holding an F-1 or J1 visa are exempt from FICA for the first 5 CALENDAR YEARS (CYs) they are in the U.S. A student is exempt from FICA during any term in which he/she is registered for and regularly attending classes, regardless of resident or nonresident status. FICA must be withheld in any term the resident alien student is not registered and regularly attending classes, such as during the summer months. Social Security taxes are not withheld on (non-service) fellowships for F-1&\* J-1visa holders. **Teachers and researchers** holding a J-1 visa are exempt from FICA for either the first 2 CYs they are in the U.S. or for 2 out of the last 6 CYs in the U.S. Once a NRA becomes eligible for the SPT (page 2) and eventually meets its requirements, he/she becomes a resident alien for tax purposes and FICA withholding begins retroactive to January 1<sup>st</sup> of the CY in which the substantial presence is established. H-1 visa holders are always FICA taxable.

**Social Security Number: All nonresident alien employees must have a valid Social Security Number.** NRA fellows must have a SSN or an ITIN.

**State of Maryland Income Taxes:** NRAs pay State of Maryland Income taxes, unless they are a resident of D.C., Virginia, or Pennsylvania. There are no treaty articles exempting nonresident aliens from Maryland Income taxes.

**Federal Income Taxes:** Nonresident aliens may be exempt from Federal Income Taxes if they are from a country with a Tax Treaty that grants such an exemption. Tax treaties may contain exemptions that are dependent on the type of payment, type of employee, amount of payment, and/or length of stay in United States. The common types of payments are: wages or compensation, fellowships, honorariums, and Independent Contractor (I/C) fees. Wages may be paid to employees who are students, undergraduate or graduate, and researchers or teachers. Treaty articles applicable to students generally exempt only a portion of the wages (the first \$2,000 to \$9,000 annually depending on the country of residence) from taxation for 4 or 5 CYs. Assuming there is an applicable treaty article, all wages paid to employees whose primary function is to teach or conduct research will generally be exempt for a two or three year period. Fellowships may be paid to undergraduate or graduate students as grants-in-aid for which no services are required.

**Procedures for processing honorariums and I/C fees are available from Payroll Services.**

# 2009 EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE FOR MARYLAND STATE GOVERNMENT EMPLOYEES ONLY

Form W-4  
Department of the Treasury  
Internal Revenue Service

Form MW 507  
Comptroller of Maryland

Please complete form in black ink. Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

## Section 1 - Employee Information

Payroll System ( <i>check one</i> )		Name of Employing Agency	
RG <input type="checkbox"/>	CT <input type="checkbox"/>	UM <input type="checkbox"/>	
Agency Number	Social Security Number	Employee Name	
Home Address (number and street or rural route)		Address Continued (apartment number, if any)	
City	State	Zip Code	County of Residence ( <i>required</i> )

## Section 2 - Federal Withholding Form W-4

The federal worksheet is available online at <http://www.irs.gov/pub/irs-pdf/fw4.pdf>

<b>3</b> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single Rate <input type="checkbox"/> Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. > <input type="checkbox"/>	
<b>5</b>	Total number of allowances you are claiming (from page 1 or page 2 of the federal worksheet)		
<b>6</b>	Additional amount, if any, you want withheld from each paycheck .....	\$	
<b>7</b>	I claim exemption from withholding for 2009, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>● Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b></li> <li>● This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here.....>		

## Section 3 - Maryland Withholding Form MW 507

The Maryland worksheet is available online at [http://forms.marylandtaxes.com/current\\_forms/MW507.pdf](http://forms.marylandtaxes.com/current_forms/MW507.pdf)

Withhold at Single Rate <input type="checkbox"/>	Married (surviving spouse or unmarried Head of Household) Rate <input type="checkbox"/>	Married, but withhold at Single Rate <input type="checkbox"/>
1. Total number of exemptions you are claiming from Maryland worksheet	1. _____	
2. Additional withholding per pay period under agreement with employer	2. _____	
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions below and check boxes that apply.		
<input type="checkbox"/> a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld. AND		
<input type="checkbox"/> b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement).		
If both <b>a</b> and <b>b</b> apply, enter year applicable _____ (year effective) Enter "EXEMPT" here 3. _____		
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.		
<input type="checkbox"/> Pennsylvania (indicate township/borough under <b>Address Continued</b> in section 1 above.) <input type="checkbox"/> Virginia		
I further certify that I do not maintain a place of abode in Maryland as described in the instructions on page 2 of the worksheet.		
Enter "EXEMPT" here 4. _____		

## Section 4 - Employee Signature

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete. I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or line 4, whichever applies.

### Employee's signature

(Form is not valid unless you sign it.) \_\_\_\_\_

Date \_\_\_\_\_

Employer's name and address (including zip code) (For employer use only) <b>Central Payroll Bureau</b> P.O. Box 2396 Annapolis, MD 21404	Federal Employer identification number 52-6002033 <b>(For State of Maryland - CPB use only)</b>
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**Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted.**

Web Site - <http://compnet.comp.state.md.us/cpb>

**Exemption From Withholding on Compensation  
for Independent (and Certain Dependent) Personal  
Services of a Nonresident Alien Individual**

▶ See separate instructions.

<b>Who Should Use This Form?</b>  <b>Note:</b> For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see <b>Definitions</b> on pages 1 through 3 of the instructions.	<b>IF</b> you are a nonresident alien individual who is receiving . . .	<b>THEN</b> , if you are the beneficial owner of that income, use this form to claim . . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation. <b>Note: Do not use Form 8233 to claim the daily personal exemption amount.</b>
	Noncompensatory scholarship or fellowship income <b>and</b> personal services income <b>from the same withholding agent</b>	A tax treaty withholding exemption for part or all of <b>both</b> types of income.
<b>DO NOT Use This Form. . .</b>	<b>IF</b> you are a beneficial owner who is . . .	<b>INSTEAD</b> , use . . .
	Receiving compensation for dependent personal services performed in the United States <b>and</b> you are <b>not</b> claiming a tax treaty withholding exemption for that compensation	Form W-4
	Receiving noncompensatory scholarship or fellowship income <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b>	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is <b>not</b> compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year . . . . . , or other tax year beginning . . . . . and ending . . . . .

**Part I Identification of Beneficial Owner** (See instructions.)

<b>1</b> Name of individual who is the beneficial owner	<b>2</b> U.S. taxpayer identifying number	<b>3</b> Foreign tax identifying number, if any (optional)
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**4** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
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**5** Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code
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**Note:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

<b>6</b> U.S. visa type	<b>7a</b> Country issuing passport	<b>7b</b> Passport number
<b>8</b> Date of entry into the United States	<b>9a</b> Current nonimmigrant status	<b>9b</b> Date your current nonimmigrant status expires

**10** If you are a foreign student, trainee, professor/teacher, or researcher, check this box . . . . . ▶

**Caution:** See the **line 10 instructions** for the required additional statement you must attach.

**Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**

- 11 Compensation for independent (and certain dependent) personal services:
  - a Description of personal services you are providing .....
  - .....
  - b Total compensation you expect to be paid for these services in this calendar or tax year \$ .....
- 12 If compensation is exempt from withholding based on a tax treaty benefit, provide:
  - a Tax treaty **and treaty article** on which you are basing exemption from withholding .....
  - .....
  - b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ .....
  - c Country of permanent residence .....

**Note:** Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.

- 13 Noncompensatory scholarship or fellowship income:
  - a Amount \$ .....
  - b Tax treaty **and treaty article** on which you are basing exemption from withholding .....
  - .....
  - c Total income listed on line 13a above that is exempt from tax under this treaty \$ .....

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions) .....

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**Note:** Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

- 15 Number of personal exemptions claimed ▶
- 16 How many days will you perform services in the United States during this tax year? ▶
- 17 Daily personal exemption amount claimed (see instructions) ▶
- 18 Total personal exemption amount claimed. Multiply line 16 by line 17 ▶

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.
- The beneficial owner is not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if subject to section 877, the beneficial owner is nevertheless entitled to treaty benefits with respect to the amounts received.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here** ▶ .....  
Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

**Part IV Withholding Agent Acceptance and Certification**

Name Employer identification number

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶



## Request for Taxpayer Identification Number and Certification

**Give form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,



- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

**Limited liability company (LLC).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



# UNIVERSITY OF MARYLAND

OFFICE OF THE COMPTROLLER  
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## ATTACHMENT TO IRS FORM W-9 IN CONNECTION WITH A TAX TREATY CLAIM

1. TAXPAYER NAME: \_\_\_\_\_

2. TAXPAYER U.S. IDENTIFICATION NUMBER: \_\_\_\_\_

3. IF YOU ARE A U.S. RESIDENT ALIEN, ARE YOU A RESIDENT ALIEN UNDER:  
SUBSTANTIAL PRESENCE TEST   X    
RESIDENCY ARTICLE OF A TAX TREATY \_\_\_\_\_

4. TAXPAYER IS CLAIMING A BENEFIT OR EXCLUSION UNDER WHICH TAX TREATY:

\_\_\_\_\_  
(Country)

5. UNDER WHICH TREATY ARTICLE NUMBER IS THE TAXPAYER CLAIMING A BENEFIT OR EXCLUSION:

\_\_\_\_\_

6. IS THE TAXPAYER RELYING UPON AN EXCEPTION TO THE SAVING CLAUSE OF HIS TAX TREATY IN ORDER TO CLAIM THE BENEFIT OR EXCLUSION?

YES       NO

7. DESCRIBE THE TAX TREATY BENEFIT OR EXCLUSION THE TAXPAYER IS CLAIMING:

Exemption from federal taxes for an H-1 visa holder performing teaching and/or research as described in the attached representation letter.

**OR**

Individual is a resident alien for tax purposes and the tax treaty applies because of the exception to the savings clause.

Please see attached representation letter for justification of exemption from federal tax.

\_\_\_\_\_

(signature)

(date)

**ATTACHMENT TO IRS FORM W-9 IN CONNECTION WITH A TAX TREATY CLAIM**

**1. TAXPAYER NAME:**

\_\_\_\_\_

**2. TAXPAYER U.S. IDENTIFICATION NUMBER:**

\_\_\_\_\_

**3. IF YOU ARE A U.S. RESIDENT ALIEN, ARE YOU A RESIDENT ALIEN UNDER:**

SUBSTANTIAL PRESENCE TEST   X  

RESIDENCY ARTICLE OF A TAX TREATY \_\_\_\_\_

**4. TAXPAYER IS CLAIMING A BENEFIT OR EXCLUSION UNDER WHICH TAX TREATY:**

\_\_\_\_\_

(Country)

**5. UNDER WHICH TREATY ARTICLE NUMBER IS THE TAXPAYER CLAIMING A BENEFIT OR EXCLUSION:**

\_\_\_\_\_

**6. IS THE TAXPAYER RELYING UPON AN EXCEPTION TO THE SAVING CLAUSE OF HIS TAX TREATY IN ORDER TO CLAIM THE BENEFIT OR EXCLUSION?**

YES

NO

**7. DESCRIBE THE TAX TREATY BENEFIT OR EXCLUSION THE TAXPAYER IS CLAIMING:**

Exemption from federal taxes for an H-1 visa holder performing teaching and/or research  
as described in the attached representation letter.

**OR**

Individual is a resident alien for tax purposes and the tax treaty applies because of the exception to the savings clause.

\_\_\_\_\_

\_\_\_\_\_

**Please see attached representation letter for justification of exemption from federal tax.**

**01/10/2006.**