



1) General Information

NAME: LAST FIRST MIDDLE U.S. TAX ID #

Permanent Resident Address - enter your address in the country where you claim to be a resident for purposes of that country's income tax (address where 1042-S Foreign Person's U.S. Source Income Statement will be mailed to).

Address

Street: \_\_\_\_\_

City or town, state or province, including zip code: \_\_\_\_\_

Country: \_\_\_\_\_

Country of Citizenship: \_\_\_\_\_

Country Issuing Passport: \_\_\_\_\_

Country of Residency: \_\_\_\_\_

Passport #: \_\_\_\_\_

US Visa #: \_\_\_\_\_

Passport Expiration Date: \_\_\_\_\_

US Visa Expiration Date: \_\_\_\_\_

I-94 Entry Date: \_\_\_\_\_ Exit Date: \_\_\_\_\_

If you are a U.S. resident for tax purposes check box at left, sign, date and return form to requestor. Not necessary to complete form.

If service performed outside the U.S. check here (37800) - DO NOT COMPLETE FORM.

2) 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.

I will be in the U.S. less than 31 days in the entire calendar year for which residency is being determined.  
(If you checked this box you are a nonresident alien for tax purposes. Do not complete Step 2 -- Go to box 3.)

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 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 -- Go to box 3)

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 -- Go to box 3)

No statement applies. **Proceed to Step 2.**

**Step 2:** 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.

	YEAR	Days physically present in the U.S.	Calculation Factor	Days to Count
Current			x 1.0 =	
1st Preceding			x 1/3 =	
2nd Preceding			x 1/6 =	
			Total	

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.

Check here if your total days in Step 2 are equal to or greater than 183 days. You are a U.S. resident alien for Federal tax purposes for the current year. **Please sign, date and return form to requestor. It is not necessary to complete form.**

3) **Type of payment:**

<input type="checkbox"/>	Consulting Fees/Professional Services	Country where service was performed: _____
<input type="checkbox"/>	Honoraria	
<input type="checkbox"/>	Participant Support (travel, meals, housing)	
	support for one month or less	Country where service was performed: _____
	support for more than one month	
<input type="checkbox"/>	Award/Prize	

4) **My immigration status in the United States is: (Mark only one line):**

<input type="checkbox"/>	B-1, B-2 Business Visitor (documentation needed: copy of passport, I-94 form and letter of invitation from Stockton University - <b>MUST COMPLETE SECTION 4 BELOW.</b>
<input type="checkbox"/>	F-1 Student (documentation needed: copy of I-20, passport, I 94 form).
<input type="checkbox"/>	J-1 Student (documentation needed: copy of DS 2019, passport, I 94 form).
<input type="checkbox"/>	J-1 Non-Student-Professor, Research Scholar, Trainee, Short-term scholar (documentation needed: copy of DS 2019, passport, I-94 form and if Stockton is not the sponsoring institution, please attach letter from the international office of the sponsoring institution authorizing work).
<input type="checkbox"/>	H-1B sponsored by another institution. We can reimburse reasonable travel expenses. We cannot pay honoraria/speaker fees unless the H-1B is sponsored by Stockton (documentation needed: copy of passport, I-94, original expense receipts for reimbursement).
<input type="checkbox"/>	WB, WT Visa Waiver Business, Visa Waiver Tourist (documentation needed: copy of passport, ESTA (Electronic System for Travel Authorization) confirmation or I-94 form and letter of invitation from Stockton University - <b>MUST COMPLETE SECTION 4 BELOW.</b>
<input type="checkbox"/>	Other: Explain

**Please make sure you copy the I-94 card while here as you must surrender this card upon departure from the U.S.**

5) **For B-1, B-2, WB, WT VISA holders only:**  
 Per the American Competitiveness and Workforce Act (ACWA), international visitors in a business or tourist status (B-1, B-2, combined B-1/B-2, W-B, W-T) are eligible to be paid honoraria or reimbursed for travel expenses if the following conditions are met:

1. The visitor is engaged in the activity for nine days or less
2. The visitor has not been paid or reimbursed by more than five other U.S. institutions or organizations during the previous six month period.

Number of days you have performed service at Stockton University:

Have you received five (5) or more honoraria, fees or payment for service from other U.S. Institutions in the last 6 months?  
 Yes  No

Reimbursement of **expenses only** (no remuneration) to B-1 & WB not subject to above restrictions. Reimbursement of expenses only (no remuneration) to B-2 & WT subject to the 9/5/6 rule.

When reimbursing expenses to a guest speaker/lecturer or participant in a conference, the reimbursement is subject to the "accountable plan" rules and should be processed on a TABER. If not processed on a TABER it will be considered income and subject to the 9/5/6 rule.

A subsistence payment to an independent scholarly researcher can be processed via a check request and is subject to 30% income tax withholding unless there is a tax treaty applicable for scholarship/fellowship/grant payments and the foreign national has a US tax identification number. In this instance, as long as there is no remuneration connected to the payment, the 9/5/6 rule does not apply.

6) **Tax Treaty Exemption**

**If you are a nonresident alien you may be able to claim a tax treaty exemption if all of the following conditions apply: (1) there is a tax treaty between your country of residence and the U.S., (2) you have a U.S. tax id number (SSN or ITIN) and (3) there is a specific provision in the tax treaty for the exemption based on the type of income receiving. Please complete Form 8233 - Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual ( used if receiving consulting fee or honoraria). Use Form W-8BEN-Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding if claiming a tax treaty on scholarship/fellowship income, royalty or rental income. If you have any questions, please contact the Tax Department at [Tax@stockton.edu](mailto:Tax@stockton.edu)**

7)

_____	_____
(Signature of Foreign Visitor)	Date