

Answer all applicable questions. If your visa is NOT sponsored by Yale University, please attach to this form a copy of the I-94, "Arrival and Departure Record", copy of U.S. visa stamp, ID page from passport and form I-20, form DS-2019 or applicable visa document. This form is required to determine U.S. tax residency.

SECTION 1

Last (Family) Name: _____ First: _____ Middle: _____

Social Security # or ITIN: _____ FOREIGN RESIDENCE ADDRESS: _____

U.S. LOCAL STREET ADDRESS: _____

City: _____

State: _____ Zip: _____

City: _____

Postal Code: _____ Province/Region: _____

Foreign Country: _____

Type of Beneficial Owner: Individual

Country of Citizenship: _____ Country Issuing Passport: _____

Passport #: _____ Visa #: _____ (number printed in red)

Have you ever been in the United States prior to this visit? Yes No If yes, see page 2, Section 5.

CURRENT IMMIGRATION STATUS:

- U.S. Immigrant/Permanent Resident B-1 Visitor for Business WB Visitor for Business (visa waiver) F-1 Student
 H-1B Temporary Employee B-2 Visitor for Pleasure WT Visitor for Pleasure (visa waiver) J-1 Exchange visitor
 J-2 Spouse or Child of Exchange Visitor O-1 Exceptional Ability Other _____

IF CURRENT IMMIGRATION STATUS IS B-1, B-2, WB OR WT:

The number of days that academic activities will be performed at Yale University during this visit: _____

Have you accepted honoraria and/or reimbursement for expenses, from more than 5 U.S. institutions or organizations in the last 6 months? Yes No

If you are receiving substantiated expense reimbursement, ONLY, sign and date here, you do not need to complete the rest of this form. If you are receiving additional payments (e.g., honorarium, consulting fees, etc) continue to Section 3.

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. Signature: _____ Date: _____

SECTION 2: Complete if immigration status is not B-1, B-2, WB or WT * = non-Yale sponsorship

WHAT IS THE PRIMARY ACTIVITY OF THE VISIT? CHECK ONE:

- Studying in a Degree Program Observing Demonstrating Special Skills Performing as an Athlete *
 Studying in a Non-Degree Program Consulting Clinical Activities Performing as an Artist
 Teaching Conducting Research Temporary Employment * Supporting an Athlete/Artist
 Lecturing Acquiring Training * Practical Training Here with Spouse

IF CURRENT IMMIGRATION STATUS IS J-1, WHAT IS THE J-1 CATEGORY? CHECK ONE:

- Student Professor Trainee * Research Scholar Alien Physician Short Term Scholar Other _____

SECTION 3: Answer all applicable questions

What is the actual date you entered the U.S. in this status? (month/day/year) ____/____/____
 Start date of your non-immigrant status for this primary activity: ____/____/____ End date of your non-immigrant status for this primary activity? ____/____/____
 What is your income-providing activity (e.g. professor, guest lecturer, student)? _____
 What is your source of funding? U.S. Foreign
 Do you have a spouse in the U.S.? Yes No If you have dependents in the U.S., how many? _____
 If you are a student, what type? Undergraduate Masters Doctoral Other: _____
 Name of sponsoring institution (as listed on immigration document): _____
 Do you have Employment Authorization Document (EAD)? Yes No
Consultants/Self-Employed Individuals only: Do you/will you have an office (fixed base) in the U.S.? Yes No
 If yes, how many days in this tax year did you/will you have an office (fixed base)? _____
 How many days in this tax year will you be present in the U.S.? _____
 Country of tax residence if different from foreign residence address: _____
 Did tax residency end? Yes No If yes, when? ____/____/____

SECTION 4: Complete only if claiming tax treaty benefits for non-service payments. Must enter valid SSN or ITIN in Section 1

I certify that: (check all that apply)
 A. The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the U. S. and that country.
 B. If required, the U.S. taxpayer identification number is stated in Section 1 above.
 C. The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.
Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article ____ of the treaty identified on line A above to claim a ____% rate of withholding on (specify type of income): _____.
 Explain the reasons the beneficial owner meets the terms of the treaty article: _____

SECTION 5: List any visa immigration activity for prior visits to the U.S. (attach additional sheets if needed)

Date of Entry	Date of Exit	Visa Status	J-1 Category	Primary Activity	Have You Taken Any Treaty Benefits?
____/____/____	____/____/____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
____/____/____	____/____/____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
____/____/____	____/____/____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
____/____/____	____/____/____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown

SECTION 6

PART A: RESIDENT ALIEN/NONRESIDENT ALIEN DETERMINATION

- I am a STUDENT on an F-1 or a J-1 visa AND I have been in the U.S. as a student for a total of five or fewer calendar years.
- I am a PROFESSOR or RESEARCH SCHOLAR on a J-1 visa AND I have been in the U.S. as a Professor or Research Scholar for a total of two or fewer of the past six calendar years.

- If you marked either box, you are a NONRESIDENT ALIEN for tax purposes. Skip Part B and proceed to Part C.
- If you did not mark either box above, complete Part B, and then complete Part C.

PART B: SUBSTANTIAL PRESENCE TEST

The Substantial Presence Test involves a calculation of the number of days that you have been physically present in the U.S.

For purposes of this calculation, DO NOT include in your calculation any days that you are or were present in the U.S. as:

- A Student, or dependent of a Student, on an F or J category visa (during the first five calendar years that you are/were present in the U.S.)
- A Professor or Research Scholar or dependent of a Professor or Research Scholar on a J category visa (during the first two calendar years of the past six calendar years that you are/were present in the U.S.)

Example: If you arrived in the U.S. for the first time on August 15, 2014 as a J-1 research scholar and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first two calendar years (2014 and 2015). For this example, you would begin to count the number of days present in the U.S. from January 1, 2016 until the present.

Example: If you arrived in the U.S. for the first time on August 22, 2011, as an F-1 or J-1 student and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first five calendar years (2011, 2012, 2013, 2014 and 2015). For this example, you would begin to count the number of days present in the U.S. from January 1, 2016, until the present.

Note: If you have no days in a calendar year to include in your calculations, enter a “0” (zero) on the line for “Number of Days in U.S.”

	YEAR	NUMBER OF DAYS IN U.S.			CALCULATION FOR SUBSTANTIAL PRESENCE
Current Year	_____	_____	× 1	=	_____
1 ST Preceding Year	_____	_____	× 1/3	=	_____
2 nd Preceding Year	_____	_____	× 1/6	=	_____
TOTAL:					_____

As of the date you completed this form:

- if the total is less than 183 you are a **NONRESIDENT ALIEN** for tax purposes.
- if the total is equal to or greater than 183 you are a **RESIDENT ALIEN** for tax purposes.

PART C. SUMMARY OF RESIDENCY STATUS FOR U.S. TAX PURPOSES:

- I certify that I am a lawful PERMANENT RESIDENT or IMMIGRANT ALIEN.
- I certify that I am a RESIDENT ALIEN for tax purposes.
- I certify that I am a NONRESIDENT ALIEN for tax purposes; I am the beneficial owner of all of the income to which this form relates; this income is not effectively connected with the conduct of a trade or business in the U.S.; and I am not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of repatriation) or, if I am subject to Section 877, I am nevertheless entitled to treaty benefits with respect to amounts received. Failure to complete any required additional forms will result in the automatic withholding of tax at the maximum rates.

I declare under penalties of perjury that the information provided above is true, correct and complete. If I receive an extension of my visa status or if my visa/immigration status changes, I will notify the University Tax Office immediately.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a foreign person, and, if applicable, obtain a reduced rate of withholding.

Signature: _____ **Email:** _____ **Date:** _____

FOR TAX DEPARTMENT USE ONLY:

Residency Status	Residency Status Change Date	Tax Rate	Tax Treaty Expiration Date Schol/Fellow: Salary/Wages:	Dollar Limit	FICA Expiration Date	Approval/Date