
A8.867 Disbursing/Accounts Payable and Payroll

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A8.867 Information Reporting on 1099-MISC and Backup Withholding on Payments

1. Purpose

To establish procedures for reporting on IRS Form 1099-MISC information returns and for performing backup withholding, in accordance with sections 6041 and 3406 of the Internal Revenue Code. Information reporting and backup withholding apply to **1099-MISC Reportable Payments** (Attachment 1). Reportability is based upon the type of payment and type of payee, including the payee's **residence for tax purposes** (U.S. citizen / domestic corporation, resident alien or nonresident alien / foreign corporation). Determination of the payee's residence for tax purposes is obtained from UH Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2).

2. Applicability

This directive applies to all campuses and departments of the University of Hawai'i.

3. Definitions

The following definitions are from the Department of Treasury, Internal Revenue Service Publications:

- a. **Taxpayer Identification Number (TIN)** (Pub. 1281 - Backup Withholding on Missing and Incorrect TINS)
A TIN is either a social security number, an employer identification number, or an individual taxpayer identification number (which is issued by the IRS to a nonresident alien individual who is not otherwise eligible for a Social Security number). Social security numbers (SSN) have nine digits separated by two hyphens (000-00-0000), and employer identification numbers (EIN) and individual taxpayer identification numbers (ITIN) have nine digits separated by only one hyphen (00-0000000).
- b. **Incorrect TIN** (Pub. 1281 - Backup Withholding on Missing and Incorrect TINS)
A TIN/name combination that either does not match or is currently not found on Internal Revenue Service (IRS) or

Social Security Administration (SSA) records. For sole proprietors, the individual owner's name must be reported with either the individual owner's SSN or the business' (dba) EIN.

- c. **Missing TIN** (Pub. 1281 - Backup Withholding on Missing and Incorrect TINS)
Any TIN that has not been provided or a TIN that has more or less than 9 digits or a mixture of digits and letters.
- d. **Backup Withholding** (Pub. 1281 - Backup Withholding on Missing and Incorrect TINS)
A system which the IRS imposes upon payers of certain types of income. Taxes are generally required to be withheld if the payee does not provide a TIN or if the IRS notifies the payer of an incorrect TIN.
- e. **Entity Type** (IRS Regulation Sections 1.761-1(a) and 301.7701-1(c))
The form of an organization for tax purposes (e.g. individual, partnership, sole proprietor, government agency, corporation or tax exempt organization). Different tax requirements apply to a payee based on its entity type.
- f. **Name Control** (Pub. 1281 - Backup Withholding on Missing and Incorrect TINS)
The name provided on the first two name lines of the 1099-MISC information return. The IRS matches the name and TIN combination on the 1099-MISC against its records to determine whether the TIN provided is correct.
- g. **Nonresident Alien** (Pub. 515 - Withholding of Tax on Nonresident Aliens and Foreign Corporations)
A nonresident alien is an individual who is not a U.S. citizen or resident alien. This includes a nonresident alien fiduciary.
- h. **Resident Alien** (Pub. 519 - U.S. Tax Guide for Aliens)
An alien who is a lawful permanent resident of the U.S. or meets the "Substantial Presence Test". This test is met if the alien is present in the U.S. for more than 31 days during the current calendar year and 183 days during the past 3 consecutive calendar years. For actual requirements of the test, see IRS Pub. 519 "U.S. Tax Guide for Aliens". Resident aliens are taxed in the same manner as U.S. citizens.

4. General Information

a. 1099-MISC Reportable Payments

The University is required to file returns with the IRS for **1099-MISC Reportable Payments** (Attachment 1). The University must **backup withhold** on such payments if the payee does not provide a TIN or if the IRS notifies the University that the number provided is incorrect. Reportability for 1099-MISC returns is based upon the type of payment and type of payee. The University issues statements to each payee for reportable payments and amounts backup withheld, if any. Reporting thresholds are for cumulative amounts paid during the calendar year.

- 1) The following payments to non-corporate businesses and non-employees are **reportable** on the 1099-MISC:
 - a) gross royalties or broker payments of \$10 or more
 - b) rent of \$600 or more - includes real estate rentals (except if paid to a real estate agent) and lease payments for automobiles and equipment, and pasture rentals
 - c) fees for services rendered (including parts and materials), honoraria, commissions, unsubstantiated travel expenses of \$600 or more
 - d) prizes and awards (fair market value) and other income payments of \$600 or more
 - e) medical and health care services of \$600 or more, including payments to corporations
 - f) fishing boat proceeds from the sale of a catch of \$600 or more
 - g) commissions paid to a buyer for consumer products offered for resale of \$5,000 or more
 - i) wages or other compensation of a deceased employee paid to an estate or beneficiary of \$600 or more

NOTE: This is not an all inclusive list, just common payments made by the University.

- 2) Reporting on 1099-MISC is also required for the following:
 - a) federal taxes withheld on payments, due to backup withholding requirements (thresholds do not apply to payment amount, if taxes are backup withheld)
 - b) forgiveness of debt of \$600 or more
- 3) Payments to the following are **not reportable** by the University on the 1099-MISC:
 - a) corporations, except for medical and health care payments in excess of \$600
 - b) IRS section 501 exempt organizations (tax purposes), which are nonprofit groups organized for charitable or mutual benefit purposes and who are generally exempt from income taxation
 - c) individuals who receive scholarships, fellowship or traineeship grants for which services were not required (may be taxable to the recipient). Scholarships, fellowship or traineeship grants that are paid for teaching, research or other services as a condition of receiving the grant are considered wages and must be reported on Form W-2, through the State payroll system.
 - d) nonresident aliens, provided that an exemption is claimed and submitted on Form W-8 "Certificate of Foreign Status". (The University uses a Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2) to obtain the payee's resident status.)
 - e) independent contractors for travel expenses that were substantiated to the University.
 - f) interviewees
 - g) rent to real estate agents

b. Backup Withholding

The IRS uses taxpayer identification numbers (TIN's) to associate and verify amounts reported by the University with corresponding amounts reported by taxpayers on their tax returns. In order to ensure that payments are reported to the IRS with the correct TIN, the University is required to backup withhold income tax from reportable payments, at a 31% rate if:

- 1) the payee fails to furnish his TIN to the payer in the manner required or
- 2) the IRS notifies the payer that the TIN furnished by the payee is incorrect.

5. Responsibilities

a. Campus/Department

For the 1099-MISC reportable type payments (Attachment 1), the payee's TIN, entity type and resident status for tax purposes must be obtained.

- 1) TINs for individuals should be obtained by the campus/departments. TINs for nonindividuals (e.g. partnerships, sole proprietors, medical and health care corporations) will be obtained by the Disbursing Office. Once this documentation is provided to the Disbursing Office, subsequent TIN requests will not be required, unless the University is notified by the IRS that the number provided is incorrect.

NOTE: Although campus/departments are not responsible for obtaining a nonindividual's TIN, if they are aware that this is an initial payment to a particular payee, documentation of the TIN should be obtained. (The Disbursing Office can be contacted to see if a TIN is on file.) This will expedite the payment process and avoid any backup withholding.

- 2) Entity type and payee's residence for tax purposes should be provided on Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2).

b. Disbursing Office

- 1) Information from Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2) is used to determine the type of payee and whether backup withholding applies.
- 2) If backup withholding applies and if the payee's TIN is not on file or if notice is received from the IRS, 31% of the total payment must be backup withheld at the time of payment. Amounts backup withheld are deposited with the IRS on a semi-weekly basis.
- 3) 1099-MISC information return is issued to the payees and filed with the IRS, on an annual basis. This information return includes all reportable payments made during the calendar year and amounts backup withheld, if any.

6. Procedures

a. Campus/Department:

- 1) Prepare the encumbrance and payment document with the proper object symbol and determine whether it is a 1099-MISC Reportable Payments (Attachment 1).
- 2) For 1099-MISC Reportable Payments, if this is an initial payment to a particular individual, obtain Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2) from the payee. Use Form WH-1 to determine resident status of payee and obtain applicable forms. If payee previously completed a Form WH-1 and if there has not been any changes in the information provided, a new Form WH-1 is not required. The Disbursing Office can be contacted to see whether a TIN and related forms are on file. If payee is not an individual, information will be obtained by the Disbursing Office. TIN's for nonindividuals may be obtained, if you are certain that this is an initial payment to this payee.

See 1099-MISC and Backup Withholding Matrix (Attachment 3) for forms required from payee; based upon resident status and record of TIN. This matrix should be used in conjunction with the procedures below.

- a) If payee is a **U.S. Citizen with a TIN, but TIN is not on file** at the Disbursing Office:
- i) Obtain payee's TIN. Acceptable forms of documentation include:
 - Form WH-1 "Statement of Citizenship and Residence for Tax Purpose", signed and certified by the payee or
 - photocopy of social security card, driver's license or any other official documentation (e.g., vendor invoice), that contains the payee's TIN. (When using this option, Fiscal Officers must ensure the payee is a U.S. citizen. If in doubt, use Form WH-1). For multiple payee payments, submit a separate copy of official documentation for each payee.
 - ii) Attach forms to front of initial encumbrance or payment document and forward to the Disbursing Office.
- b) If payee is a **U.S. Citizen without a TIN**:
- i) Provide Form SS-4 "Application for Employer Identification Number" (nonindividuals) (Attachment 4) or Form SS-5 "Application for Social Security Card" (individuals) (Attachment 5) to the payee. Payee must complete and submit the application to the respective office: the local Social Security Administration office for SSN or the regional Internal Revenue Service center for EIN. All inquiries must be addressed with the respective office. Payees may also obtain an EIN by telephone through the Tele-TIN service and use it immediately. See detailed instructions on Form SS-4.
 - ii) Obtain copy of application for TIN or receipt from SSA that TIN has been applied for.
 - iii) Ensure that "TIN applied for" is noted in the taxpayer identification number box on

Form WH-1 "Statement of Citizenship and Residence for Tax Purpose".

- iv) Attach forms to front of initial encumbrance or payment document and forward to the Disbursing Office.
 - v) Inform the payee to provide a copy of the social security card or confirmation of EIN when the number is obtained, or else 31% will be backup withheld from the total payment.
 - vi) Forward photocopy of the payee's social security card or EIN letter to the Disbursing Office.
- c) If payee is a **resident alien with a TIN**, but TIN is not on file at the Disbursing Office:
- i) Obtain payee's TIN. Acceptable forms of documentation include:
 - Form WH-1 "Statement of Citizenship and Residence for Tax Purpose", signed and certified by the payee or
 - photocopy of social security card, driver's license or any other official documentation (e.g., vendor invoice) that contains the payee's TIN. (When using this method, Fiscal Officers must ensure payee is a U.S. citizen. When in doubt, use Form WH-1.) For multiple payee payments, submit a separate copy of official documentation for each payee.
 - ii) Obtain Form 1078 "Certificate of Alien Claiming Residence in the United States" (Attachment 6).
 - iii) Attach forms to front of initial encumbrance or payment document and forward to the Disbursing Office.
- d. If payee is a **resident alien without a TIN**:
- i) Provide Form SS-4 "Application for Employer Identification Number"

(Attachment 4) or Form SS-5 "Application for Social Security Card" (Attachment 5) to the payee. Payee must complete and submit the application to the respective office: the local Social Security Administration office for SSN or the regional Internal Revenue Service center for EIN. All inquiries must be addressed with the respective office. Payees may also obtain an EIN by telephone through the Tele-TIN service and use it immediately. See detailed instructions on Form SS-4.

- ii) Obtain copy of application for TIN or receipt from SSA that TIN has been applied for.
 - iii) Ensure that "TIN applied for" is noted in the taxpayer identification number box on Form WH-1 "Statement of Citizenship and Residence for Tax Purpose".
 - iv) Obtain Form 1078 "Certificate of Alien Claiming Residence in the United States" (Attachment 6).
 - v) Attach forms to front of initial encumbrance or payment document and forward to the Disbursing Office.
 - vi) Inform the payee to provide a copy of the social security card or confirmation of EIN when the number is obtained, or else 31% will be backup withheld from the total payment.
 - vii) Forward photocopy of the payee's social security card to the Disbursing Office.
- e. If the payee is a **nonresident alien with a TIN**, but TIN is not on file at the Disbursing Office:
- i) Obtain payee's TIN. Acceptable form of documentation is Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2), signed and certified by the payee.
 - ii) Inform payee that nonresident aliens (tax

purposes) are exempt from 1099-MISC information reporting and backup withholding if an exemption form is filed, but they may be subject to another type of withholding on nonresident aliens (APM A8.868).

iii) Attach forms to front of initial encumbrance or payment document and forward to the Disbursing Office.

f. If the payee is a **nonresident alien without a TIN:**

i) Inform payee that a nonresident alien is not subject to 1099-MISC reporting or backup withholding if they certify to their nonresident status. In addition, a nonresident alien generally does not require a TIN except under certain circumstances related to withholding on nonresident aliens. See (APM A8.868) for instructions on withholding on nonresident aliens.

ii) To certify to their nonresident status, a payee must submit a W-8 "Certificate of Foreign Status" (Attachment 7). The following requirements must be met in order to qualify as an exempt foreign person for purposes of the W-8:

(1) You are a nonresident alien individual or foreign corporation, partnership, estate or trust and

(2) You are an individual who has not been, and plans not to be, present in the U.S. for a total of 183 days or more and

(3) You are neither engaged nor plan to be engaged in a U.S. trade or business with gains from a broker or barter exchange

iii) Attach forms to front of initial encumbrance or payment document and forward to the Disbursing Office.

b. Disbursing Office

- 1) At the time of payment:
 - a) Review forms for propriety and completeness. Incomplete forms will be returned to the campus/department for followup. Amounts will only be paid upon receipt of proper documentation.
 - b) If the required documentation have not been received, contact the payee. Assistance from the campus/department may also be requested.
 - c) If the payee does not provide a TIN within 10 working days after receipt of payment document in the Disbursing Office, backup withhold 31% of the total payment. The University will not be liable to the payee for amounts backup withheld after appropriate requests have been made. When the payee files their annual income tax return, the amounts backup withheld will either be applied to the taxes due or refunded to the payee.
- 2) For taxes backup withheld:
 - a) Deposit taxes backup withheld with the IRS, on a semi-weekly basis, in accordance with IRS regulations.
 - b) At year end, issue a Form 1099-MISC (Attachment 8) to the payees and file with the IRS.
- 3) Monitor expiration dates of Form W-8. After three consecutive calendar years, a new Form W-8 must be filed with the Disbursing Office.

7. Availability of Forms

Supplies of the following forms available upon request from the Disbursing Office.

- a. Form WH-1 "Statement of Citizenship and Residence for Tax Purpose" (Attachment 2)
- b. Form SS-4 "Application for Employer Identification Number" (Attachment 4) or Form SS-5 "Application for a Social Security Card" (Attachment 5)

- c. Form 1078 "Certificate of Alien Claiming Residence in the United States" (Attachment 6)
- d. Form W-8 "Certificate of Foreign Status" (Attachment 7)

NOTE: The IRS publications and forms can be ordered by calling IRS toll-free at 1-800-829-3676 or use Internet address: http://www.irs.ustreas.gov/prod/forms_pubs/index.html. The local IRS office also has supplies of most forms and publications.

Although forms can be obtained directly from the IRS, UH Disbursing Office forms should be used since the following withholding agent information are pre-printed on these forms:

Name of Withholding Agent:

University of Hawai'i

Employer Identification Number:

99-6000354

U.S. Address:

1402 Lower Campus Rd., Bldg. 171, Rm. 16
Honolulu, Hawai'i 96822

1099-MISC REPORTABLE OBJECT CODE LIST

FMIS OBJECT CODE and DESCRIPTION		1099-MISC Block Number and Title		Minimum Amt Reported
2900	SVC, ST EMP-OTHERS	7	Nonemployee Compensation	\$600
2905	SVC, ST EMP-ROYALTY	2	Royalties	\$10
2910	SVC, ST EMP-AUDIT/ACCTG	7	Nonemployee Compensation	\$600
2915	SVC, ST EMP-LEGAL	7	Nonemployee Compensation	\$600
2920	SVC ST EMP-MEDICAL	6	Medical and Health Care	\$600
2925	SVC, ST EMP-ENG-ARCH	7	Nonemployee Compensation	\$600
2930	SVC, ST EMP-OTH DEPTS	7	Nonemployee Compensation	\$600
2935	SVC, ST EMP-HONORARIA	7	Nonemployee Compensation	\$600
2940	SVC, ST EMP-EXAM/GRADING	7	Nonemployee Compensation	\$600
2950	SVC, ST EMP-SUB<\$25,000	7	Nonemployee Compensation	\$600
2961	PAYROLL, POST DEATH (IRS86-109)	3	Other Income	\$600
2970	SVC, ST EMP-ENG-ARCH, NO OH	7	Nonemployee Compensation	\$600
2971	SVC, ST EMP-OTH DEPTS, NO OH	7	Nonemployee Compensation	\$600
2972	SVC, ST EMP-SUB>\$25,000	7	Nonemployee Compensation	\$600
3472	R&M VEHICLE-MKSS, NO OH	7	Nonemployee Compensation	\$600
3473	SPEC VEHIC LEASE-MKSS, NO OH	1	Rent	\$600
4141	CAR MILEAGE (NE,R)	7	Nonemployee Compensation	\$600
4241	TRANSP, IN ST (NE,R)	7	Nonemployee Compensation	\$600
4341	SUBSIST, IN ST (NE,R)	7	Nonemployee Compensation	\$600
4441	TRANSP, OUT ST (NE,R)	7	Nonemployee Compensation	\$600
4471	TRANSP, FOREIGN (NE,R)	7	Nonemployee Compensation	\$600
4541	SUBSIST, OUT ST (NE,R)	7	Nonemployee Compensation	\$600
4571	SUBSIST, FOREIGN (NE,R)	7	Nonemployee Compensation	\$600
4641	HIRE PASS CAR (NE,R)	7	Nonemployee Compensation	\$600
4671	HIRE PASS CAR, FOREIGN (NE,R)	7	Nonemployee Compensation	\$600
4841	OTH TRAVEL (NE,R)	7	Nonemployee Compensation	\$600
4871	OTH TRAVEL, FOREIGN (NE,R)	7	Nonemployee Compensation	\$600
4894	OTH TRAVEL, HIRE AIRPLANES	1	Rent	\$600
4895	OTH TRAVEL, BUS SERVICES	1	Rent	\$600
5500	RENT-LAND & BLDG	1	Rent	\$600
5501	RENT-LAND & BLDG, NON-UH FAC	1	Rent	\$600
5600	RENT-EQUIPMENT, OTHER	1	Rent	\$600
5605	RENT-EQUIP, DATA PROCESS	1	Rent	\$600
5606	RENT-INSTALL CONTR PAY	1	Rent	\$600
5610	RENT-EQUIP, OTHER OFF	1	Rent	\$600
5700	RENT-OTHERS	1	Rent	\$600
5705	RENT-MOTOR VEHICLE	1	Rent	\$600
5800	R&M, OTHER	7	Nonemployee Compensation	\$600
5805	R&M, OFF FURN & EQUIP	7	Nonemployee Compensation	\$600
5810	R&M, MACH & EQ, SPEC	7	Nonemployee Compensation	\$600
5815	R&M, MACH & EQ, ROUT	7	Nonemployee Compensation	\$600
5820	R&M, BLDGS & STRUC, SPEC	7	Nonemployee Compensation	\$600
5821	R&M, ELEC TEST EQUIP	7	Nonemployee Compensation	\$600
5822	R&M, LASER	7	Nonemployee Compensation	\$600

1099-MISC REPORTABLE OBJECT CODE LIST

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Attachment 1

FMIS OBJECT CODE and DESCRIPTION		1099-MISC Block Number and Title		Minimum Amt Reported
5823	R&M, COMPUTER	7	Nonemployee Compensation	\$600
5825	R&M, BLDGS & STRUC, ROUT	7	Nonemployee Compensation	\$600
5830	R&M, GROUNDS, SPEC	7	Nonemployee Compensation	\$600
5835	R&M, GROUNDS, ROUT	7	Nonemployee Compensation	\$600
5840	R&M, MOTOR VEH	7	Nonemployee Compensation	\$600
6200	INTEREST, OTHER	3	Other Income	\$600
6511	G-IN-AID, TUITION (R)	3	Other Income	\$600
6521	G-IN-AID, FELLOWSHIPS (NR)	3	Other Income	\$600
6531	G-IN-AID, STIPENDS (R)	3	Other Income	\$600
6541	G-IN-AID, TRNEE-TRAVEL (R)	3	Other Income	\$600
6551	G-IN-AID, TRNEE-PER DIEM (R)	3	Other Income	\$600
6561	G-IN-AID, TRNEE-BD/LODG (R)	3	Other Income	\$600
6581	G-IN-AID, TRNEE-DEPEND ALW (R)	3	Other Income	\$600
7100	SVC, NON-ST EMP-OTHER	7	Nonemployee Compensation	\$600
7105	SVC, NON-ST EMP-ROYALTY	2	Royalties	\$10
7110	SVC, NON-ST EMP-AUDIT/ACCTG	7	Nonemployee Compensation	\$600
7115	SVC, NON-ST EMP-LEGAL	7	Nonemployee Compensation	\$600
7120	SVC, NON-ST EMP-MEDICAL, OTH	6	Medical and Health Care	\$600
7125	SVC, NON-ST EMP-ENG ARCH	7	Nonemployee Compensation	\$600
7130	SVC, NON-ST EMP-OTH DEPTS	7	Nonemployee Compensation	\$600
7135	SVC, NON-ST EMP-HONORARIA	7	Nonemployee Compensation	\$600
7140	SVC, NON-ST EMP-EXAM/GRADING	7	Nonemployee Compensation	\$600
7150	SVC, NON-ST EMP-SUB<\$25,000	7	Nonemployee Compensation	\$600
7170	SVC, NON-ST EMP-ENG ARCH NO OH	7	Nonemployee Compensation	\$600
7171	SVC, NON-ST EMP-OTH DPT NO OH	7	Nonemployee Compensation	\$600
7172	SVC, NON-ST EMP-SUB >\$25,000	7	Nonemployee Compensation	\$600
7173	SVC, NON-ST EMP-PATIENT CARE	6	Medical and Health Care	\$600
7174	SVC, NON-ST EMP-LOBBYING	7	Nonemployee Compensation	\$600
7215	COMPUTER SVC	7	Nonemployee Compensation	\$600
7220	PHOTOCOPY SVC	7	Nonemployee Compensation	\$600
7245	FEES OTHER THAN PERSONAL SVC	3	Other Income	\$600
7300	INT EXP DUE TO LATE PAYMENT	3	Other Income	\$600

STATEMENT OF CITIZENSHIP AND RESIDENCE FOR TAX PURPOSE

Provide all information requested. Please complete **BOTH FRONT AND BACK** of this form. Print clearly or type all information.

A. (1). GENERAL INFORMATION

Last or Family Name	First Personal Name	Middle Name	Taxpayer Identification Number
Business Name (if sole proprietor, provide DBA name)		Campus/Department	Name & Tel. No. of Contact at U.H.
The person listed above is: (check only one box) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Gov't Agency <input type="checkbox"/> Corp. <input type="checkbox"/> Tax Exempt Org.			You primarily (check only one box) <input type="checkbox"/> provide services <input type="checkbox"/> provide services & sells goods

(2). ADDRESS IN YOUR COUNTRY OF RESIDENCE FOR TAX PURPOSE

(If you are a *resident alien* or *permanent resident* of the U.S., enter your U.S. address. If you are a *U.S. citizen/domestic corporation* complete section A1 & A2 only, do not answer any other questions and sign **PART G** on the back of this form.)

Number and Street	Country of residence for tax purpose
City, province or state, and postal code	Tel. No. Country of which you are a citizen

(3). U.S. ADDRESS (HOME)

Number and Street	Local Telephone Number (if any)
City State Zip Code	

B. IMMIGRATION CATEGORY Attach one of the following documents to this form:

- (1) If you are a *Permanent Resident, Immigrant, or Refugee*, attach a copy of both sides of your Alien Registration or "Green" Card. Check the first box in "Current Status" below and sign **PART G** on the back of this form. Do not answer any other questions. Complete and attach IRS Form 1078 "Certificate of Alien Claiming Residence in the United States".
- (2) If you hold *F-1 Student, J-1 Exchange Visitor, M-1 Vocational Student* or other nonimmigrant status, attach a copy of both sides of your I-94 or I-797, and answer all other questions.
- (3) If you are currently applying for an extension of stay, attach a copy of the appropriate official extension application form; answer all other questions

CURRENT STATUS (Check only one box): <input type="checkbox"/> Permanent Resident of the United States/Immigrant/Refugee <input type="checkbox"/> F-1 Student (nonimmigrant) <input type="checkbox"/> J-1 Exchange Visitor (Students, Professors, Scholars)(nonimmigrant) <input type="checkbox"/> M-1 Vocational Student (nonimmigrant) <input type="checkbox"/> Other: _____ (nonimmigrant)	IMMIGRATION CATEGORY STATUS DATE(S) When did you first acquire your current nonimmigrant status? (Check Box A OR Box B. Write the date in the spaces provided -- Month/Day/Year) <input type="checkbox"/> (A) On ____ / ____ / ____ , when I entered the U.S. in that status. <input type="checkbox"/> (B) On ____ / ____ / ____ , the date the INS changed my status. Have you ever held an INS classification other than your current status? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what was the previous INS classification on your I-94 or I-797? On what date did you receive this classification? ____ / ____ / ____ If your I-94 or I-797 has expired, have you applied for an extension? <input type="checkbox"/> Yes (If Yes, on what date? ____ / ____ / ____) <input type="checkbox"/> No
When does your duration of status expire? Enter the Month/Day/Year in the space provided below (Expiration date of I-20). ____ / ____ / ____	

C. RESIDENCY DETERMINATION FOR U.S. TAX PURPOSES

FIVE-YEAR LIMIT Generally, students will be considered <i>nonresident aliens</i> for tax purpose for five years after their original entry into the United States.	Check one of the two boxes below, only if applicable: <input type="checkbox"/> I am an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student and have been in the United States for less than five years. Check box 2 in TAX STATUS below. <input type="checkbox"/> I am an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student and have been in the United State for more than five years. I have established with the IRS that I do not plan to reside in the U.S. when my education is completed. (Attach a copy of any correspondence with, or rulings from the IRS). Check box 2 in TAX STATUS below. <input type="checkbox"/> I am an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student and have been in the United States for more than five years. I have not corresponded with the IRS. Check box 1 in TAX STATUS below. (NOTE: If you did NOT mark a box, complete Test B, directly below.
SUBSTANTIAL PRESENCE TEST If you meet the requirements of the Substantial Presence Test, you will be a <i>resident alien</i> for tax purposes.	To complete the Substantial Presence Test, do not count any days during your first 5 years in the U.S. in which you were an F, J or M category nonimmigrant student. You will meet the requirements of the test if you have been in the U.S. for 31 days during the document calendar year and a total of 183 days excluding any days present as an F, J or M category nonimmigrant student during your first five years in the U.S.. I HAVE BEEN PRESENT IN THE U.S. DURING THE CURRENT AND PREVIOUS TWO YEARS AS FOLLOWS: During the current calendar year Enter Year: _____ Enter Number of Days: ____ x 1 = ____ Last year Enter Year: _____ Enter Number of Days: ____ x 1/3 = ____ Two years ago Enter Year: _____ Enter Number of Days: ____ x 1/6 = ____ TOTAL NUMBER OF DAYS PRESENT IN THE UNITED STATES FOR THE PURPOSE OF THIS TEST: _____ If current calendar year days is 31 or more and total days is 183 or more, check Box (1) below. If current calendar year days is less than 31 or total days is less than 183, check Box (2) below.
TAX STATUS: You must check one of these two boxes.	<input type="checkbox"/> 1. I am a RESIDENT OF THE UNITED STATES FOR TAX PURPOSES. Sign PART G on the back of this form. Do not answer any other questions. Complete and attach IRS Form 1078 "Certificate of Alien Claiming Residence in the United States" to this form. <input type="checkbox"/> 2. I do not meet the requirements for residency in the U.S. I am a NONRESIDENT ALIEN FOR TAX PURPOSES.

PLEASE COMPLETE AND SIGN THE OTHER SIDE OF THIS FORM

D. SOURCE OF INCOME / EFFECTIVELY CONNECTED INCOME

Check appropriate box for income type and answer related question.

1. Income received was for:	Yes	No
<input type="checkbox"/> (a) RENTS/ROYALTIES Is property located or used in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b) INTEREST		
<input type="checkbox"/> (c) SCHOLARSHIPS, FELLOWSHIPS AND TRAINEESHIPS Is grantor a U.S. resident?	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d) COMPENSATION FOR INDEPENDENT PERSONAL SERVICES Are services performed in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>
2. Is this income connected with a trade or business in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>

E. SCHOLARSHIP, FELLOWSHIP AND TRAINEESHIP

If you are receiving a scholarship, fellowship or traineeship, answer questions related to your degree status (Candidate for a Degree vs. Nondegree).
If not, go to **PART F**.

Total scholarship, fellowship and traineeship award \$ _____	Yes	No
<input type="checkbox"/> CANDIDATE FOR A DEGREE		
1. Will funds be used or are you required to use (under conditions of the grant) the award, for the following:		
a. Tuition & fees for enrollment or attendance at an educational organization? If yes, % _____ of total award.	<input type="checkbox"/>	<input type="checkbox"/>
b. Fees, books, supplies and equipment required for courses of instruction at the educational organization? If yes, % _____ of total award.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> NONDEGREE		
1. Is the grant for study, training or research at an educational organization in the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>
2. Was the grant made by any of the following:		
a. A tax-exempt organization operated for charitable, religious, educational, etc. purpose?	<input type="checkbox"/>	<input type="checkbox"/>
b. A foreign government?	<input type="checkbox"/>	<input type="checkbox"/>
c. A federal, state or local government agency?	<input type="checkbox"/>	<input type="checkbox"/>
d. An international organization, or a binational or multinational educational or cultural organization created or continued under the Fulbright-Hays Act?	<input type="checkbox"/>	<input type="checkbox"/>

F. EXEMPTION OR REDUCED RATE OF WITHHOLDING

Check one of the following boxes and answer related questions:

	Yes	No
<input type="checkbox"/> (A) I claim exemption from U.S. withholding tax in accordance with the Income Tax Treaty between the U.S. and my country of residence. I have attached the required IRS Forms: FORM 8233 (Compensation for independent personal services). FORM 1001 (Other than personal service income, e.g. scholarship, fellowship, traineeship, rent, royalties, interest).	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (B) I claim exemption from withholding on income effectively connected with the conduct of a trade or business in the U.S. I have attached the required IRS Forms: FORM W-4 (Scholarship/fellowship/traineeship used for unqualified purpose by a nonresident alien present under an "F", "J" or "M" visa). FORM 4224 (interest, dividends, rent, royalties, premiums, annuities, remuneration, emoluments).	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (C) I claim a personal exemption for compensation for scholarship, fellowship or traineeship income or compensation for independent personal services. I have attached IRS Form W-4.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (D) I choose not to claim exemption or reduced rate of withholding either under a tax treaty or income that is effectively connected with a U.S. trade or business, nor do I choose to claim a personal exemption. I understand that taxes will be withheld at either 30% or 14% (scholarship/fellowship/traineeship).		
<input type="checkbox"/> (E) I am not a resident of a country that has a tax treaty with the U.S. I understand that taxes will be withheld at either 30% or 14% (scholarship/fellowship/traineeship).		

G. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

(Sign and date in the box below).

I declare that I have examined this form and any accompanying statement, and, to the best of my knowledge and belief, the information provided is true, correct and complete. Under penalties of perjury, I certify that the information entered above is correct; and if a reduced rate of tax or exemption from tax applies, I further certify that I have complied with all requirements to qualify for the reduced rate of tax or exemption from tax.

Signature _____

Date _____

DISBURSING OFFICE FUNCTIONALITY			
NONRESIDENT WITHHOLDING	FORM 8233	EXPIRATION DATE	
<input type="checkbox"/> Statutory Rate _____	FORM 1001	_____	INITIAL DATE INITIALED
<input type="checkbox"/> Reduced Rate _____ %	FORM W-8	_____	
<input type="checkbox"/> Exempt			

INSTRUCTIONS FOR COMPLETING FORM WH-1
"STATEMENT OF CITIZENSHIP AND RESIDENCE FOR TAX PURPOSES"

All payees who receive either 1099-MISC or 1042S reportable payments must complete applicable sections of Form WH-1. This form is required for verification of information and to ensure that taxes are withheld at the proper rates and reported on the proper forms. This form is also used to ensure that the payee has submitted the proper IRS forms.

PART A. GENERAL INFORMATION
Print your name/business name, taxpayer identification number, campus/department and the name and telephone number of your contact at the University. For taxpayer identification number (TIN), enter either your social security number (individuals) or employer identification number (nonindividuals). If you do not have and do not intend to apply for one, enter "none" in the box. If you have applied for a TIN, enter "applied for" and the date on which you applied. Please be aware that you must have a taxpayer identification number in order to apply for exemption or reduced rate of withholding under a tax treaty or effectively connected income. Provide your organization type and your primary product.

PART A1. ADDRESS IN YOUR COUNTRY OF RESIDENCE FOR TAX PURPOSES
Enter the address of your home in your country of residence for tax purposes. This is the country in which you pay your income taxes as a resident. Resident aliens and permanent residents should enter their home address. If you are a U.S. citizen/domestic corporation complete section A1 and A2 only, do not answer any other questions and sign PART G on the back of this form.

PART A2. U.S. ADDRESS (HOME)
Enter the address of your home while you are present in the U.S.

PART B. IMMIGRATION CATEGORY
If you are an individual, complete this section and attach immigration documents. This section does not apply to nonindividuals.

1. If you are a Permanent Resident, Immigrant, or Refugee, attach a copy of both sides of your Alien Registration or "Green" Card. Check the first box "Current Status" below and sign PART G on the back of this form. Do not answer any other questions. Complete and attach IRS Form 1078 "Certificate of Alien Claiming Residence in the United States".
2. If you hold a F-1 Student, J-1 Exchange Visitor, M-1 Vocational Student or other nonimmigrant status, attach a copy of both sides of your I-94 or I-797, and answer all other questions.
3. If you are currently applying for an extension of stay, attach a copy of the appropriate official extension application form; answer all other questions.

Check the appropriate immigration status in the "Current Status" box. Provide immigration dates in the "Immigration Category Status Date(s)" box.

PART C. RESIDENCY DETERMINATION FOR U.S. TAX PURPOSE
FIVE-YEAR LIMIT (Students)
Generally students will be considered nonresident aliens for tax purposes for five years after their original entry into the U.S. Check one of the boxes for Test A: FIVE-YEAR LIMIT, only if applicable. If you checked one of the first two boxes, you are a nonresident alien. Check box 2 in Tax Status and complete the back of this form. If you checked the 3rd box, you are a resident alien. Check box 1 in Tax Status, and go to PART G. If you did not check any boxes under Test A, go to Test B.

SUBSTANTIAL PRESENCE TEST (No F, J, M visa)
For the purposes of Test B: SUBSTANTIAL PRESENCE TEST, count all the days present in the U.S. during the current calendar year, one-third of the days of presence in the U.S. during the last year and one-sixth of the days present in the U.S. two years ago. However, for purposes of this test, exclude days that you were present in the U.S. as an F-1 Student, J-1 Exchange Visitor or M-1 Vocational Student. If the current calendar year days is 31 or more and the total days is 183 or more, you are a resident alien for tax purposes. Check Box 1 in Tax Status below. If the current calendar year days is less than 31 or the total days is 183 or less, you are a nonresident alien. Check Box 2 in Tax Status below.

Tax Status
If you are a resident alien, do not answer any other questions. Sign PART G on the back of this form and complete and attach Form 1078 "Certificate of Alien Claiming Residence in the U.S.". If you are a nonresident alien, complete applicable sections on the back of this form.

PART D. SOURCE OF INCOME / EFFECTIVELY CONNECTED INCOME
If you have a trade or business in the U.S., determine whether this income is from that trade or business. Check appropriate box for income type and answer related question. If income is not U.S. source income, it will not be subject to tax.

PART E. SCHOLARSHIP, FELLOWSHIP AND TRAINEESHIP
Complete this section only if you are receiving a scholarship, fellowship or traineeship grant. Indicate total amount of scholarship, fellowship and traineeship grant. If funds will be disbursed over a period of time (e.g. months, semesters, years), provide total of all disbursements. Check appropriate box for Degree vs. Nondegree Candidate and answer related questions. If you are a Degree Candidate, you must specify the percentage of the grant that will be used for the purposes stated. If you are unsure of the exact percentage, you must estimate to the best of your knowledge.

PART F. EXEMPTION OR REDUCED RATE OF WITHHOLDING
Check appropriate box to indicate your elections for exemption or reduced rate of withholding. A personal exemption may be claimed in addition to a tax treaty. Also, use this form as a checklist to ensure that required IRS forms are filed.

PART G. CERTIFICATION OF INFORMATION YOU PROVIDED ON THIS FORM
Sign and date the form. Return completed form to your contact at the University of Hawaii.

NOTE: If any information on this form changes--i.e. you receive a new immigration classification, or if you become eligible to claim residence for tax purposes in the U.S. etc.--you must complete another Form WH-1 and submit it to your department. Submit a separate form for each type of income.

UNITED STATES TAX TREATIES

COUNTRY	CODE	ROYALTY	SCHOLARSHIP / FELLOWSHIP	INDEPENDENT PERSONAL SERVICES	TEACHING / RESEARCH	STUDY AND TRAINING	PUBLIC ENTERTAINMENT
Australia	AS	X		X		X	X
Austria	AU	X	X	X	X	X	
Barbados	BB	X		X		X	X
Belgium	BE	X	X	X	X	X	X
Canada	CA	X		X		X	
China	CH	X	X	X	X	X	X
Commonwealth of Independent States		X	X	X	X	X	
Cyprus	CY	X	X	X	X	X	X
Czech Republic	EZ	X	X	X	X	X	X
Denmark	DA	X		X	X	X	
Egypt	EG	X	X	X	X	X	X
Finland	FI	X		X		X	X
France	FR	X	X	X	X	X	
Germany	GM	X	X	X	X	X	X
Greece	GR	X		X	X	X	
Hungary	HU	X		X	X	X	
Iceland	IC	X	X	X	X	X	X
India	IN	X		X	X	X	X
Indonesia	ID	X	X	X	X	X	X
Ireland	EI	X		X	X	X	
Israel	IS	X	X	X	X	X	X
Italy	IT	X		X	X	X	X
Jamaica	JM	X		X	X	X	X
Japan	JA	X	X	X	X	X	X
Korea, Republic of	KS	X	X	X	X	X	
Luxembourg	LU	X	X	X	X	X	
Malta	MT	X		X	X	X	X
Mexico	MX	X		X	X	X	X
Morocco	MO	X	X	X	X	X	
Netherland Antilles/Aruba	NT/AA						
Netherlands	NL	X	X	X	X	X	X
New Zealand	NZ	X		X	X	X	X
Norway	NO	X	X	X	X	X	X
Pakistan	PK	X	X	X	X	X	
Philippines	RP	X	X	X	X	X	X
Poland	PL	X	X	X	X	X	
Portugal	PO	X	X	X	X	X	X

UNITED STATES TAX TREATIES

Romania	RO	X	X	X	X	X	X	X
Russia	RS	X	X	X	X	X	X	X
Slovak Republic	LO	X	X	X	X	X	X	X
Spain	SP	X	X	X	X	X	X	X
Sweden	SW	X	X	X	X	X	X	X
Switzerland	SZ	X	X	X	X	X	X	X
Trinidad & Tobago	TD	X	X	X	X	X	X	X
Tunisia	TX	X	X	X	X	X	X	X
United Kingdom	UK	X	X	X	X	X	X	X

Source: IRS Publication 901, U. S. Tax Treaties

1099-MISC AND BACKUP WITHHOLDING MATRIX

DESCRIPTION OF PAYEE	FORMS				W-8 **
	WH-1 ATTACHMENT 2	SS-4 OR SS-5 ATTACHMENT 4 OR 5	1078 ATTACHMENT 6	ATTACHMENT 7	
U. S. Citizen / Domestic Corp					
With TIN, but not on file	X				
Without TIN	X	X			
Resident Alien					
With TIN, but not on file	X		X		
Without TIN	X	X	X		
Nonresident Alien / Foreign Corp					
With TIN, but not on file	X				
Without TIN *	X				X

* If the nonresident alien does not have a TIN, a WH-1 or W-8 must be filed in order to notify the University that they are nonresident aliens, exempt from 1099-MISC reporting and backup withholding @31%. This does not exempt them from the 30% withholding on nonresident aliens. If the nonresident alien chooses not to file a WH-1 or W-8, a TIN must be obtained or else 31 % will be backup withheld. A nonresident alien generally does not require a TIN except under certain circumstance related to withholding on nonresident aliens. (See APM A8.868)

** Forms remain in effect for four (4) consecutive calendar years. A new form must be filed after the fourth year.

Form **SS-4**

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, certain individuals, and others. See instructions.)

Rev. December 1995)
Department of the Treasury
Internal Revenue Service

▶ **Keep a copy for your records.**

EIN _____
OMB No. 1545-0003

Please type or print clearly.

1 Name of applicant (Legal name) (See instructions.) _____

2 Trade name of business (if different from name on line 1) _____

3 Executor, trustee, "care of" name _____

4a Mailing address (street address) (room, apt., or suite no.) _____

5a Business address (if different from address on lines 4a and 4b) _____

4b City, state, and ZIP code _____

5b City, state, and ZIP code _____

6 County and state where principal business is located _____

7 Name of principal officer, general partner, grantor, owner, or trustor—SSN required (See instructions.) ▶ _____

8a Type of entity (Check only one box.) (See instructions.)

<input type="checkbox"/> Sole proprietor (SSN)	<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited liability co.	<input type="checkbox"/> Plan administrator-SSN _____
<input type="checkbox"/> REMIC	<input type="checkbox"/> National Guard	<input type="checkbox"/> Other corporation (specify) ▶ _____
<input type="checkbox"/> State/local government	<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Trust
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	(enter GEN if applicable) _____	<input type="checkbox"/> Farmers' cooperative
<input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Church or church-controlled organization

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State _____	Foreign country _____
-------------	-----------------------

9 Reason for applying (Check only one box.)

<input type="checkbox"/> Started new business (specify) ▶ _____	<input type="checkbox"/> Banking purpose (specify) ▶ _____
<input type="checkbox"/> Hired employees	<input type="checkbox"/> Changed type of organization (specify) ▶ _____
<input type="checkbox"/> Created a pension plan (specify type) ▶ _____	<input type="checkbox"/> Purchased going business
	<input type="checkbox"/> Created a trust (specify) ▶ _____
	<input type="checkbox"/> Other (specify) ▶ _____

10 Date business started or acquired (Mo., day, year) (See instructions.) _____

11 Closing month of accounting year (See instructions.) _____

12 First date wages or annuities were paid or will be paid (Mo., day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year) ▶ _____

13 Highest number of employees expected in the next 12 months. **Note:** If the applicant does not expect to have any employees during the period, enter -0-. (See instructions.) . . . ▶ _____

Nonagricultural	Agricultural	Household
-----------------	--------------	-----------

14 Principal activity (See instructions.) ▶ _____

15 Is the principal business activity manufacturing? Yes No
If "Yes," principal product and raw material used ▶ _____

16 To whom are most of the products or services sold? Please check the appropriate box. Business (wholesale)

<input type="checkbox"/> Public (retail)	<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> N/A
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17a Has the applicant ever applied for an identification number for this or any other business? Yes No
Note: If "Yes," please complete lines 17b and 17c.

17b If you checked "Yes" on line 17a, give applicant's legal name and trade name shown on prior application, if different from line 1 or 2 above.
Legal name ▶ _____ Trade name ▶ _____

17c Approximate date when and city and state where the application was filed. Enter previous employer identification number if known.
Approximate date when filed (Mo., day, year) | City and state where filed | Previous EIN _____

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Name and title (Please type or print clearly.) ▶ _____

Business telephone number (include area code) _____

Fax telephone number (include area code) _____

Signature ▶ _____ Date ▶ _____

Note: Do not write below this line. For official use only.

Please leave blank ▶	Geo.	Ind.	Class	Size	Reason for applying
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General Instructions

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

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for filing and reporting purposes. The information you provide on this form will establish your filing and reporting requirements.

Who Must File

You must file this form if you have not obtained an EIN before and:

- You pay wages to one or more employees including household employees.
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer.
- You are a withholding agent required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). A withholding agent may be an agent, broker, fiduciary, manager, tenant, or spouse, and is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- You file Schedule C, Profit or Loss From Business, or Schedule F, Profit or Loss From Farming, of Form 1040, U.S. Individual Income Tax Return, and have a Keogh plan or are required to file excise, employment, information, or alcohol, tobacco, or firearms returns.

The following must use EINs even if they do not have any employees:

- State and local agencies who serve as tax reporting agents for public assistance recipients, under Rev. Proc. 80-4, 1980-1 C.B. 581, should obtain a separate EIN for this reporting. See **Household employer** on page 3.
- Trusts, except the following:
 1. Certain grantor-owned revocable trusts. (See the **Instructions for Form 1041**.)
 2. Individual Retirement Arrangement (IRA) trusts, unless the trust has to file Form 990-T, Exempt Organization Business Income Tax Return. (See the **Instructions for Form 990-T**.)

3. Certain trusts that are considered household employers can use the trust EIN to report and pay the social security and Medicare taxes, Federal unemployment tax (FUTA) and withheld Federal income tax. A separate EIN is not necessary.

- Estates
- Partnerships
- REMICs (real estate mortgage investment conduits) (See the **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit Income Tax Return.)
- Corporations

- Nonprofit organizations (churches, clubs, etc.)
- Farmers' cooperatives
- Plan administrators (A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.)

When To Apply for a New EIN

New Business.—If you become the new owner of an existing business, **do not** use the EIN of the former owner. **IF YOU ALREADY HAVE AN EIN, USE THAT NUMBER.** If you do not have an EIN, apply for one on this form. If you become the "owner" of a corporation by acquiring its stock, use the corporation's EIN.

Changes in Organization or Ownership.—If you already have an EIN, you may need to get a new one if either the organization or ownership of your business changes. If you incorporate a sole proprietorship or form a partnership, you must get a new EIN. However, **do not** apply for a new EIN if you change only the name of your business.

Note: If you are electing to be an "S corporation," be sure you file Form 2553, Election by a Small Business Corporation.

File Only One Form SS-4.—File only one Form SS-4, regardless of the number of businesses operated or trade names under which a business operates. However, each corporation in an affiliated group must file a separate application.

EIN Applied For, But Not Received.—If you do not have an EIN by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. **Do not** show your social security number as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area. (See **Where To Apply** below.) Make your check or money order payable to Internal Revenue Service and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit.

For more information about EINs, see **Pub. 583**, Starting a Business and Keeping Records, and **Pub. 1635**, Understanding Your EIN.

How To Apply

You can apply for an EIN either by mail or by telephone. You can get an EIN immediately by calling the Tele-TIN phone number for the service center for your state, or you can send the completed Form SS-4 directly to the service center to receive your EIN in the mail.

Application by Tele-TIN.—Under the Tele-TIN program, you can receive your EIN over the telephone and use it immediately to file a return or make a payment. To receive an EIN by phone, complete Form SS-4, then call the

Tele-TIN phone number listed for your state under **Where To Apply**. The person making the call must be authorized to sign the form. (See **Signature block** on page 4.)

An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right-hand corner of the form, sign and date it.

Mail or FAX the signed SS-4 within 24 hours to the Tele-TIN Unit at the service center address for your state. The IRS representative will give you the FAX number. The FAX numbers are also listed in Pub. 1635.

Taxpayer representatives can receive their client's EIN by phone if they first send a facsimile (FAX) of a completed Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, to the Tele-TIN unit. The Form 2848 or Form 8821 will be used solely to release the EIN to the representative authorized on the form.

Application by Mail.—Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks.

Where To Apply

The Tele-TIN phone numbers listed below will involve a long-distance charge to callers outside of the local calling area and can be used only to apply for an EIN. THE NUMBERS MAY CHANGE WITHOUT NOTICE. Use 1-800-829-1040 to verify a number or to ask about an application by mail or other Federal tax matters.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Call the Tele-TIN phone number shown or file with the Internal Revenue Service Center at:
Florida, Georgia, South Carolina	Attn: Entity Control Atlanta, GA 39901 (404) 455-2360
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Attn: Entity Control Holtsville, NY 00501 (516) 447-4955
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Attn: Entity Control Andover, MA 05501 (508) 474-9717
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Attn: Entity Control Stop 57A 2306 E. Bannister Rd. Kansas City, MO 64131 (816) 926-5999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Attn: Entity Control Philadelphia, PA 19255 (215) 574-2400
Indiana, Kentucky, Michigan, Ohio, West Virginia	Attn: Entity Control Cincinnati, OH 45299 (606) 292-5467
Kansas, New Mexico, Oklahoma, Texas	Attn: Entity Control Austin, TX 73301 (512) 460-7843

Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming

Attn: Entity Control
Mail Stop 6271-T
P.O. Box 9950
Ogden, UT 84409
(801) 620-7645

California (all other counties), Hawaii

Attn: Entity Control
Fresno, CA 93888
(209) 452-4010

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee

Attn: Entity Control
Memphis, TN 37501
(901) 365-5970

If you have no legal residence, principal place of business, or principal office or agency in any state, file your form with the Internal Revenue Service Center, Philadelphia, PA 19255 or call 215-574-2400.

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (nonapplicable) on the lines that do not apply.

Line 1.—Enter the legal name of the entity applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

Individuals.—Enter the first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Do not use abbreviations or nicknames.

Trusts.—Enter the name of the trust.

Estate of a decedent.—Enter the name of the estate.

Partnerships.—Enter the legal name of the partnership as it appears in the partnership agreement. **Do not** list the names of the partners on line 1. See the specific instructions for line 7.

Corporations.—Enter the corporate name as it appears in the corporation charter or other legal document creating it.

Plan administrators.—Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

Line 2.—Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" name.

Note: Use the full legal name on line 1 on all tax returns filed for the entity. However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file. To prevent processing delays and errors, **always** use either the legal name only or the trade name only on all tax returns.

Line 3.—Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter

person. Print or type the first name, middle initial, and last name.

Line 7.—Enter the first name, middle initial, last name, and social security number (SSN) of a principal officer if the business is a corporation; of a general partner if a partnership; or of a grantor, owner, or trustor if a trust.

Line 8a.—Check the box that best describes the type of entity applying for the EIN. If not specifically mentioned, check the "Other" box and enter the type of entity. Do not enter N/A.

Sole proprietor.—Check this box if you file Schedule C or F (Form 1040) and have a Keogh plan, or are required to file excise, employment, information, or alcohol, tobacco, or firearms returns. Enter your SSN in the space provided.

REMIC.—Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the **Instructions for Form 1066** for more information.

Other nonprofit organization.—Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).

If the organization also seeks tax-exempt status, you must file either **Package 1023** or **Package 1024**, Application for Recognition of Exemption. Get **Pub. 557**, Tax-Exempt Status for Your Organization, for more information.

Group exemption number (GEN).—If the organization is covered by a group exemption letter, enter the four-digit GEN. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get **Pub. 557** for more information about group exemption numbers.

Withholding agent.—If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding agent."

Personal service corporation.—Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations, see the **Instructions for Form 1120**, U.S. Corporation Income Tax Return, and **Pub. 542**, Tax Information on Corporations.

Limited liability co.—See the definition of limited liability company in the **Instructions for Form 1065**. If you are classified as a partnership for Federal income tax

purposes, mark the "Limited liability co." checkbox. If you are classified as a corporation for Federal income tax purposes, mark the "Other corporation" checkbox and write "Limited liability co." in the space provided.

Plan administrator.—If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

Other corporation.—This box is for any corporation other than a personal service corporation. If you check this box, enter the type of corporation (such as insurance company) in the space provided.

Household employer.—If you are an individual, check the "Other" box and enter "Household employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household employer agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

Line 9.—Check only **one** box. Do not enter N/A.

Started new business.—Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. **Do not** apply if you already have an EIN and are only adding another place of business.

Hired employees.—Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. **Do not** apply if you already have an EIN and are only hiring employees. For information on the applicable employment taxes for family members, see **Circular E**, Employer's Tax Guide (Publication 15).

Created a pension plan.—Check this box if you have created a pension plan and need this number for reporting purposes. Also, enter the type of plan created.

Banking purpose.—Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

Changed type of organization.—Check this box if the business is changing its type of organization, for example, if the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided the type of change made, for example, "from sole proprietorship to partnership."

Purchased going business.—Check this box if you purchased an existing business. **Do not** use the former owner's EIN. **Do not** apply for a new EIN if you already have one. Use your own EIN.

Created a trust.—Check this box if you created a trust, and enter the type of trust

Note: Do not file this form if you are the grantor/owner of certain revocable trusts. You must use your SSN for the trust. See the Instructions for Form 1041.

Other (specify).—Check this box if you are requesting an EIN for any reason other than those for which there are checkboxes, and enter the reason.

Line 10.—If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. Trusts should enter the date the trust was legally created. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

Line 11.—Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see **Pub. 538, Accounting Periods and Methods.**

Individuals.—Your tax year generally will be a calendar year.

Partnerships.—Partnerships generally must adopt the tax year of either (a) the majority partners; (b) the principal partners; (c) the tax year that results in the least aggregate (total) deferral of income; or (d) some other tax year. (See the **Instructions for Form 1065, U.S. Partnership Return of Income**, for more information.)

REMIC.—REMICs must have a calendar year as their tax year.

Personal service corporations.—A personal service corporation generally must adopt a calendar year unless:

- It can establish a business purpose for having a different tax year, or
- It elects under section 444 to have a tax year other than a calendar year.

Trusts.—Generally, a trust must adopt a calendar year except for the following:

- Tax-exempt trusts,
- Charitable trusts, and
- Grantor-owned trusts.

Line 12.—If the business has or will have employees, enter the date on which the business began or will begin to pay wages. If the business does not plan to have employees, enter N/A.

Withholding agent.—Enter the date you began or will begin to pay income to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

Line 13.—For a definition of agricultural labor (farmworker), see **Circular A, Agricultural Employer's Tax Guide** (Publication 51).

Line 14.—Generally, enter the exact type of business being operated (for example, advertising agency, farm, food or beverage establishment, labor union, real estate agency, steam laundry, rental of coin-operated vending machine, or investment club). Also state if the business will involve the sale or distribution of alcoholic beverages.

Governmental.—Enter the type of organization (state, county, school district, municipality, etc.).

Nonprofit organization (other than governmental).—Enter whether organized for religious, educational, or humane purposes, and the principal activity (for example, religious organization—hospital, charitable).

Mining and quarrying.—Specify the process and the principal product (for example, mining bituminous coal, contract drilling for oil, or quarrying dimension stone).

Contract construction.—Specify whether general contracting or special trade contracting. Also, show the type of work normally performed (for example, general contractor for residential buildings or electrical subcontractor).

Food or beverage establishments.—Specify the type of establishment and state whether you employ workers who receive tips (for example, lounge—yes).

Trade.—Specify the type of sales and the principal line of goods sold (for example, wholesale dairy products, manufacturer's representative for mining machinery, or retail hardware).

Manufacturing.—Specify the type of establishment operated (for example, sawmill or vegetable cannery).

Signature block.—The application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or estate.

Some Useful Publications

You may get the following publications for additional information on the subjects covered on this form. To get these and other free forms and publications, call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 7 to 15 workdays of your call.

Use your computer.—If you subscribe to an on-line service, ask if IRS information is available and, if so, how to access it. You can also get information through IRIS, the Internal Revenue Information Services, on FedWorld, a government bulletin board. Tax forms, instructions, publications, and other IRS information, are available through IRIS.

IRIS is accessible directly by calling 703-321-8020. On the Internet, you can telnet to fedworld.gov. or, for file transfer protocol services, connect to ftp.fedworld.gov. If you are using the WorldWide Web, connect to <http://www.ustreas.gov>

FedWorld's help desk offers technical assistance on accessing IRIS (not tax help) during regular business hours at 703-487-4608. The IRIS menus offer information on available file formats and software needed to read and print files. You must print the forms to use them; the forms are not designed to be filled out on-screen.

Tax forms, instructions, and publications are also available on CD-ROM, including prior-year forms starting with the 1991 tax year. For ordering information and software requirements, contact the Government Printing Office's Superintendent of Documents (202-512-1800) or Federal Bulletin Board (202-512-1387).

Pub. 1635, Understanding Your EIN

Pub. 15, Employer's Tax Guide

Pub. 15-A, Employer's Supplemental Tax Guide

Pub. 538, Accounting Periods and Methods

Pub. 541, Tax Information on Partnerships

Pub. 542, Tax Information on Corporations

Pub. 557, Tax-Exempt Status for Your Organization

Pub. 583, Starting a Business and Keeping Records

Package 1023, Application for Recognition of Exemption

Package 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 min.
Learning about the law or the form	18 min.
Preparing the form	45 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send this form to this address. Instead, see **Where To Apply** on page 2.

SOCIAL SECURITY ADMINISTRATION
Application for a Social Security Card

Inside is the form you need to apply for a Social Security card. You can also use this form to replace a lost card or to change your name on your card. This service is free. But before you go on to the form, please read through the rest of this page. We want to cover some facts you should know before you apply.

IF YOU HAVE
NEVER HAD A
SOCIAL SECURITY
NUMBER



If you were born in the U.S. and have never had a Social Security number, you must complete this form and show us documents that show your age, citizenship, and who you are. Usually, all we need from you are:

- Your birth certificate; AND
- Some form of identity, such as a driver's license, school record, or medical record. See page 2 for more examples.

We prefer to see your birth certificate. However, we will accept a hospital record of your birth made before you were 5 years old, or a religious record of your age or birth made before you were 3 months old. **We must see original documents or certified copies. Uncertified photocopies are not acceptable.** You may apply at any age, but if you are 18 or older when you apply for your first Social Security card, you must apply in person. Please see the special requirements on page 4 if you were born outside the U.S., if you are not a U.S. citizen or if you need a card for a child.

IF YOU NEED
TO REPLACE
YOUR CARD

To replace your card, all we usually need is one type of identification and this completed form. See page 2 for examples of documents we will accept. If you were born outside the U.S., you must also submit proof of U.S. citizenship or lawful alien status. Examples of the documents we will accept are on page 4. **Remember, we must see original documents or certified copies.**

IF YOU NEED TO
CHANGE YOUR
NAME ON YOUR
CARD

If you already have a number, but need to change your name on our records, we need this completed form and a document that identifies you by both your old and new names. Examples include a marriage certificate, a divorce decree or a court order that changes your name. Or, we will accept two documents—one with your old name and one with your new name. See page 2 for examples of documents we will accept. If you were born outside the U.S., you must also show proof of U.S. citizenship or lawful alien status. Examples of documents we will accept are on page 4.

HOW TO APPLY

First complete this form, using the instructions on page 2. Then take or mail it to the nearest Social Security office. Be sure to take or mail the originals or certified copies of your documents along with the form. We will return your documents right away.

IF YOU HAVE
ANY QUESTIONS

If you have any questions about this form, or about the documents you need to show us, please contact any Social Security office. A telephone call will help you make sure you have everything you need to apply for your card.

DOCUMENTS THAT SHOW YOUR IDENTITY

Here are some examples of identity documents that we will accept.

- Driver's license
- U.S. government or state employee ID card
- Your passport
- School ID card, record, or report card
- Marriage or divorce record
- Health insurance card
- Clinic, doctor, or hospital records
- Military records
- Court order for name change
- Adoption records
- Church membership or confirmation record (if not used as evidence of age)
- Insurance policy

We will NOT accept a birth certificate or hospital record as proof of your identity. We will accept other documents if they have enough information to identify you. **Remember, we must see original documents or copies certified by the county clerk or other official who keeps the record.**

HOW TO COMPLETE THE FORM

Most questions on the form are self-explanatory. The questions that need explanation are discussed below. The numbers match the numbered questions on the form. **If you are completing this form for someone else, please answer the questions as they apply to that person.** Then, sign your own name in question 16.

1. Your card will show your full first, middle, and last names **unless you show otherwise**. If you have ever used another name, show it on the third line. You can show more than one name on this line. Do not show a nickname unless you have used it for work or business.
2. Show the address where you want your card mailed. If you do not usually get mail at this address, please show an "in care of address", for example, c/o John Doe, 1 Elm Street, Anytown, U.S.A. 00000.
3. If you check "other" under Citizenship, please attach a statement that explains your situation and why you need a Social Security number.
5. You do not have to answer our question about race/ethnic background. We can issue you a Social Security card without this information. However, this information is important. We use it to study and report on how Social Security programs affect different people in our nation. Of course, we use it only for statistical reports and do not reveal the identities of individuals.
13. If the date of birth you show in item 6 is different from the date of birth you used on an earlier application, show the date of birth you used on the earlier application on this line.
16. If you cannot sign your name, sign with an "X" mark and have two people sign beneath your mark as witnesses.

IF YOU ARE A UNITED STATES CITIZEN BORN OUTSIDE THE U.S.

If you are a United States citizen who was born outside the U.S., we need to see your consular report of birth (FS-240 or FS-545), if you have one. We also need to see one form of identification. See page 2 for examples of identity documents we will accept.

If you do not have your consular report of birth, we will need to see your foreign birth certificate and one of the following: a U.S. Citizen ID card, U.S. passport, Certificate of Citizenship, or a Certificate of Naturalization. Remember, you must show us the original documents.

IF YOU ARE NOT A U.S. CITIZEN

If you are not a U.S. citizen, you must show us your birth certificate or passport, and the documents given to you by the Immigration and Naturalization Service (INS). We must see **original documents, not photocopies.** Examples of INS documents are: your Alien Registration Receipt Card (Form I-151 or I-551) or Form I-94. Because these documents should not be mailed, you should apply in person.

Even though you may not be authorized to work in this country, we can issue you a Social Security card if you are here legally and need it for some other reason. Your card will be marked to show that you cannot work, and if you do, we will notify INS.

IF YOU NEED A CARD FOR A CHILD OR SOMEONE ELSE

If you apply for a card for a child or someone else, you need to show us that person's original or certified birth certificate and one more document showing the person's identity. For example, for a child we will accept a doctor or hospital bill, a school record or any similar document that shows the child's identity. For an adult, see page 2 for examples of identity documents we will accept.

Also, if you sign the form, we need to see some kind of identification for you. Please see the list on page 2 for examples of documents we will accept. Be sure to answer the questions on the application form as they apply to the person needing the card.

THE PAPERWORK/PRIVACY ACT AND YOUR APPLICATION

The Social Security Act (sections 205(c) and 702) allows us to collect the facts we ask for on this form. We use most of these facts to assign you a Social Security number or to issue you a card. You do not have to give us these facts, but without them we cannot issue you a Social Security number or a card. *Without a number, you could lose Social Security benefits in the future and you might not be able to get a job.*

We give out the facts on this form without your consent only in certain situations that are explained in the Federal Register. For example, we must give out this information if Federal law requires us to, if your Congressman or Senator needs the information to answer questions you ask them, or if the Justice Department needs it to investigate and prosecute violations of the Social Security Act.

We may also use the information you give us when we match records by computer. Matching programs compare our

records with those of other Federal, State, or local government agencies. Many agencies may use matching programs to find or prove that a person qualifies for benefits paid by the Federal government. The law allows us to do this even if you do not agree to it. If you would like more facts about the Privacy Act, get in touch with any Social Security office.

We estimate that it will take you about 8 minutes to complete this form. This includes the time it will take to read the instructions, gather the necessary facts and fill out the form. If you have comments or suggestions on how long it takes to complete this form or on any other aspect of this form, write to the Social Security Administration, ATTN: Reports Clearance Officer, 1-A-21 Operations Bldg., Baltimore, MD 21235, and to the Office of Management and Budget, Paperwork Reduction Project (0960-0066), Washington, D.C. 20503. **Do not send completed forms or information concerning your claim to these offices.**

Form **1078**
 (Rev. October 1995)
 Department of the Treasury
 Internal Revenue Service

Certificate of Alien Claiming Residence in the United States

(This certificate has no effect on citizenship.)

Your name		Your social security number
Address (number and street or rural route)		Apt. no.
City, town or post office, state, and ZIP code		Your occupation in the U.S.
Name and address (including ZIP code) of withholding agent		Date of employment in the U.S.
University of Hawaii 1402 Lower Campus Rd., Bldg 171, Rm. 16 Honolulu, HI 96822		
Under penalties of perjury, I declare that I am a citizen or subject of (country) _____; that I was admitted to the United States on or about (date) _____ under a visa or permit (visa number and class) _____; that I have established residence in the United States; and I understand that my income derived from all sources, including sources outside the United States, will be subject to tax under the Internal Revenue laws applicable to residents of the United States until I abandon my residence in the United States.		
Date _____, 19____		Your signature _____

Cat. No. 171951

Instructions

Privacy Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. Regulations section 1.1441-5 requires that you provide the information if you are claiming residence in the United States for income tax purposes. The information will be used to determine if you are a resident alien of the United States and exempt from the withholding of income tax that applies to nonresident aliens. The information may be given to the Department of Justice, as provided by law. It may also be given to cities, states, and the District of Columbia to carry out their tax laws. If you do not provide the information, your income may be subject to income tax withholding. If you provide false information, you may be subject to criminal prosecution.

Purpose of Form.—Form 1078 is used by an alien to claim residence in the United States for income tax purposes.

Resident Aliens.—Aliens admitted to the United States with permanent immigration visas are resident aliens. Aliens with other types of visas that limit their stay in the United States, or their activities in this country, may be resident aliens or nonresident aliens, depending on the nature and length of their stay. Resident status may also be modified under an

income tax treaty. For details, get **Pub. 519**, U.S. Tax Guide for Aliens. Also, see Internal Revenue Code section 7701(b) and its regulations.

Social Security Number.—Enter the number from your social security card. If you do not have a social security number, you can apply for one by completing **Form SS-5**. You can get Form SS-5 from a Social Security Administration office.

Where To File.—A resident alien should file this form with the withholding agent. A **withholding agent** is responsible for withholding tax from your income.

The withholding agent should keep the form and is not required to send a copy to the Internal Revenue Service.

Withholding agents may need to adjust social security and Medicare tax withholding because of the effective date of the change in alien status. For more information, get **Pub. 515**, **Withholding of Tax on Nonresident Aliens and Foreign Corporations**.

Which Form To File.—If you are a resident alien, you must report income on Form 1040, Form 1040A, or Form 1040EZ in the same manner as U.S. citizens.

Nonresident aliens must report income on Form 1040NR or Form 1040NR-EZ.

Form **W-8**
 (Rev. November 1992)
 Department of the Treasury
 Internal Revenue Service

Certificate of Foreign Status

Please print or type	Name of owner (If joint account, also give joint owner's name.) (See Specific Instructions .)		U.S. taxpayer identification number (if any)	
	Permanent address (See Specific Instructions .) (Include apt. or suite no.)			
	City, province or state, postal code, and country			
	Current mailing address, if different from permanent address (Include apt. or suite no., or P.O. box if mail is not delivered to street address.)			
	City, town or post office, state, and ZIP code (If foreign address, enter city, province or state, postal code, and country.)			

List account information here (Optional, see Specific Instructions .)	Account number	Account type	Account number	Account type
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Notice of Change in Status.—To notify the payer, mortgage interest recipient, broker, or barter exchange that you no longer qualify for exemption, check here
If you check this box, reporting will begin on the account(s) listed.

Please Sign Here	Certification. —(Check applicable box(es)). Under penalties of perjury, I certify that: <input type="checkbox"/> For INTEREST PAYMENTS , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust). <input type="checkbox"/> For DIVIDENDS , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust). <input type="checkbox"/> For BROKER TRANSACTIONS or BARTER EXCHANGES , I am an exempt foreign person as defined in the instructions below.	
	Signature	Date

General Instructions

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

Purpose

Use Form W-8 or a substitute form containing a substantially similar statement to tell the payer, mortgage interest recipient, middleman, broker, or barter exchange that you are a nonresident alien individual, foreign entity, or exempt foreign person not subject to certain U.S. information return reporting or backup withholding rules.

Caution: Form W-8 does not exempt the payee from the 30% (or lower treaty) nonresident withholding rates.

Nonresident Alien Individual

For income tax purposes, "nonresident alien individual" means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if:

- The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a "green card"), or
- The individual was physically present in the United States on:

- (1) at least 31 days during the calendar year, and
- (2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, one-third the number of days of presence in the first preceding year, and only one-sixth of the number of days in the second preceding year).

See **Pub. 519**, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.

Note: If you are a nonresident alien individual married to a U.S. citizen or resident and have made an election under section 6013(g) or (h), you are treated as a U.S. resident and **may not** use Form W-8.

Exempt Foreign Person

For purposes of this form, you are an "exempt foreign person" for a calendar year in which:

1. You are a nonresident alien individual or a foreign corporation, partnership, estate, or trust,
2. You are an individual who has not been, and plans not to be, present in the United States for a total of 183 days or more during the calendar year, and
3. You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

If you do not meet the requirements of 2 or 3 above, you may instead certify on **Form 1001**, Ownership, Exemption, or Reduced Rate Certificate, that your country has a tax treaty with the United States that exempts your transactions from U.S. tax.

Filing Instructions

When To File.—File Form W-8 or substitute form before a payment is made. Otherwise, the payer may have to withhold and send part of the payment to the Internal Revenue Service (see **Backup Withholding** below). This certificate

generally remains in effect for three calendar years. However, the payer may require you to file a new certificate each time a payment is made to you.

Where To File.—File this form with the payer of the qualifying income who is the withholding agent (see **Withholding Agent** on page 2). Keep a copy for your own records.

Backup Withholding

A U.S. taxpayer identification number or Form W-8 or substitute form must be given to the payers of certain income. If a taxpayer identification number or Form W-8 or substitute form is not provided or the wrong taxpayer identification number is provided, these payers may have to withhold 20% of each payment or transaction. This is called backup withholding.

Note: On January 1, 1993, the backup withholding rate increases from 20% to 31%.

Reportable payments subject to backup withholding rules are:

- Interest payments under section 6049(a).
- Dividend payments under sections 6042(a) and 6044.
- Other payments (i.e., royalties and payments from brokers and barter exchanges) under sections 6041, 6041A(a), 6045, 6050A, and 6050N.

If backup withholding occurs, an exempt foreign person who is a nonresident alien individual may get a refund by filing **Form 1040NR**, U.S. Nonresident Alien Income Tax Return, with the Internal Revenue

(Continued on back.)

Service Center, Philadelphia, PA 19255, even if filing the return is not otherwise required.

U.S. Taxpayer Identification Number

The Internal Revenue law requires that certain income be reported to the Internal Revenue Service using a U.S. taxpayer identification number (TIN). This number can be a social security number assigned to individuals by the Social Security Administration or an employer identification number assigned to businesses and other entities by the Internal Revenue Service.

Payments to account holders who are foreign persons (nonresident alien individuals, foreign corporations, partnerships, estates, or trusts) generally are not subject to U.S. reporting requirements. Also, foreign persons are not generally required to have a TIN, nor are they subject to any backup withholding because they do not furnish a TIN to a payer or broker.

However, foreign persons with income effectively connected with a trade or business in the United States (income subject to regular (graduated) income tax), must have a TIN. To apply for a TIN, use **Form SS-4**, Application for Employer Identification Number, available from local Internal Revenue Service offices, or **Form SS-5**, Application for a Social Security Card, available from local Social Security Administration offices.

Special Rules

Mortgage Interest.—For purposes of the reporting rules, mortgage interest is interest paid on a mortgage to a person engaged in a trade or business originating mortgages in the course of that trade or business. A mortgage interest recipient is one who receives interest on a mortgage that was acquired in the course of a trade or business.

Mortgage interest is not subject to backup withholding rules, but is subject to reporting requirements under section 6050H. Generally, however, the reporting requirements do not apply if the payer of record is a nonresident alien individual who pays interest on a mortgage not secured by real property in the United States. Use Form W-8 or substitute form to notify the mortgage interest recipient that the payer is a nonresident alien individual.

Portfolio Interest.—Generally, portfolio interest paid to a nonresident alien individual or foreign partnership, estate, or trust is not subject to backup withholding rules. However, if interest is paid on portfolio investments to a beneficial owner that is neither a financial institution nor a member of a clearing organization, Form W-8 or substitute form is required.

Registered obligations not targeted to foreign markets qualify as portfolio interest not subject to 30% withholding, but require the filing of Form W-8 or substitute form. See **Instructions to Withholding Agents** on this page for reporting rules.

See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for **registered obligations targeted to foreign markets** and when Form W-8 or substitute form is not required on these payments.

Bearer obligations.—The interest from bearer obligations targeted to foreign markets is treated as portfolio interest and is not subject to 30% withholding. Form W-8 or substitute form is not required.

Dividends.—Any distribution or payment of dividends by a U.S. corporation sent to a foreign address is subject to the 30% (or lower treaty) withholding rate, but is not subject to backup withholding. Also, there is no backup withholding on dividend payments made to a foreign person by a foreign corporation. However, the 30% withholding (or lower treaty) rate applies to dividend payments made to a foreign person by a foreign corporation if:

- 25% or more of the foreign corporation's gross income for the three preceding taxable years was effectively connected with a U.S. trade or business, and
- The corporation was not subject to the branch profits tax because of an income tax treaty (see section 894(e)).

If a foreign corporation makes payments to another foreign corporation, the recipient must be a qualified resident of its country of residence to benefit from that country's tax treaty.

Broker or Barter Exchanges.—Income from transactions with a broker or barter exchanges is subject to reporting rules and backup withholding unless Form W-8 or substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person as defined on page 1.

Specific Instructions

Name of Owner.—If Form W-8 is being filed for portfolio interest, enter the name of the beneficial owner.

U.S. Taxpayer Identification Number.—If you have a U.S. taxpayer identification number, enter your number in this space (see the discussion earlier).

Permanent Address.—Enter your complete address in the country where you reside permanently for income tax purposes.

<i>If you are:</i>	<i>Show the address of:</i>
An individual	Your permanent residence
A partnership or corporation	Principal office
An estate or trust	Permanent residence or principal office of any fiduciary

Also show your current mailing address if it differs from your permanent address.

Account Information (optional).—If you have **more than one account** (savings, certificate of deposit, pension, IRA, etc.) with the same payer, list all account numbers and types on one Form W-8 or

substitute form unless your payer requires you to file a separate certificate for each account.

If you have **more than one payer**, file a separate Form W-8 with each payer.

Signature.—If only one foreign person owns the account(s) listed on this form, that foreign person should sign the Form W-8.

If each owner of a joint account is a foreign person, **each** should sign a separate Form W-8.

Notice of Change in Status.—If you become a U.S. citizen or resident after you have filed Form W-8 or substitute form, or you cease to be an exempt foreign person, you must notify the payer in writing within 30 days of your change in status.

To notify the payer, you may check the box in the space provided on this form or use the method prescribed by the payer.

Reporting will then begin on the account(s) listed and backup withholding may also begin unless you certify to the payer that:

- (1) The U.S. taxpayer identification number you have given is correct, **and**
- (2) The Internal Revenue Service has not notified you that you are subject to backup withholding because you failed to report certain income.

You may use **Form W-9**, Request for Taxpayer Identification Number and Certification, to make these certifications.

If an account is no longer active, you do not have to notify a payer of your change in status unless you also have another account with the same payer that is still active.

False Certificate.—If you file a false certificate when you are not entitled to the exemption from withholding or reporting, you may be subject to fines and/or imprisonment under U.S. perjury laws.

Instructions to Withholding Agents

Withholding Agent.—Generally, the person responsible for payment of the items discussed above to a nonresident alien individual or foreign entity is the withholding agent (see Pub. 515).

Retention of Statement.—Keep Form W-8 or substitute form in your records for at least four years following the end of the last calendar year during which the payment is paid or collected.

Portfolio Interest.—Although registered obligations not targeted to foreign markets are not subject to 30% withholding, you must file **Form 1042S**, Foreign Person's U.S. Source Income Subject to Withholding, to report the interest payment. Both Form 1042S and a copy of Form W-8 or substitute form must be attached to **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

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VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Rents \$	OMB No. 1545-0115 1996 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		6 Medical and health care payments \$	7 Nonemployee compensation \$	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City, state, and ZIP code		10 Crop insurance proceeds \$	11 State income tax withheld \$	
Account number (optional)	2nd TIN Not <input type="checkbox"/>	12 State/Payer's state number		

Form **1099-MISC**

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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