

All applicable questions below must be answered. Attach to this form a copy of both sides of your I-94 Form, "Arrival and Departure Record" (a small white or green card inside your passport), a copy of your U.S. visa from your passport, and I-20 or IAP66, if applicable. This form must be returned before the University can issue any check. Address all questions regarding this form to the Yale University Tax Department at (203) 432-5530.

SECTION 1

Last (Family) Name: _____ First: _____ Middle: _____ Social Security # or ITIN: _____ (This field generally cannot be left blank. Please see instructions for exception to this requirement.) U.S. LOCAL STREET ADDRESS: _____ _____ Address Line 2: _____ Address Line 3: _____ City: _____ State: _____ Zip: _____	WS ID# _____ (for office use only)
Address Line 2: _____ Address Line 3: _____ City: _____ State: _____ Zip: _____	FOREIGN RESIDENCE ADDRESS: _____ _____ Address Line 2: _____ Address Line 3/City: _____ Postal Code: _____ Province/Region: _____ Foreign Country: _____

Type of Beneficial Owner: Individual Corporation Disregarded Entity Partnership Trust Estate Foreign Government
 International Organization Foreign central bank of issue Foreign tax-exempt organization

Country of Citizenship: _____ Country Issuing Passport: _____
 Passport #: _____ Visa #: _____ (number printed in red)

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

CURRENT IMMIGRATION STATUS:

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

IF CURRENT IMMIGRATION STATUS IS B-1, B-2, WB OR WT:
 The number of days that academic activities will be performed at Yale University during this visit on current immigration status: _____
 Are you receiving: an honorarium or other payment for services; OR an honorarium or other payment for services plus reimbursement for expenses;
 OR reimbursement of expenses ONLY from Yale University for this visit?
 Have you accepted honoraria and/or reimbursement for expenses, from more than 5 U.S. institutions or organizations in the last 6 months in the U.S.? Yes No

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

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

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

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

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

SECTION 3: Answer all applicable questions

What is the actual date you entered the United States? (month/day/year) ____/____/____
 Start date of your immigration status for this primary activity: ____/____/____ Projected end date of your immigration status for this primary activity? ____/____/____
 What is your income-providing activity (e.g. professor of chemistry, guest lecturer, student)? _____
 What is your source of funding? U.S. Foreign
 Do you have a spouse in the U.S.? Yes No If you have dependents, how many? _____
 If you are a student, what type? Undergraduate Masters Doctoral Other: _____
 Name of sponsoring institution (as listed on immigration document): _____
 Do you have a work authorization card? Yes No

Consultants/Self-Employed Individuals only: Do you/will you have an office (fixed base) in the U.S.? Yes No
 If yes, how many days in this tax year did you/will have an office (fixed base)? _____
 How many days in this tax year will you be present in the U.S.? _____
 Country of tax residence if different from foreign residence address: _____
 Did tax residency end? Yes No If yes, when? ____/____/____

SECTION 4: Complete if claiming tax treaty benefits

I certify that: (check all that apply)

- A. The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
- B. If required, the U.S. taxpayer identification number is stated on line 2 above.
- C. The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line A above to claim a _____% rate of withholding on (specify type of income): _____

Explain the reasons the beneficial owner meets the terms of the treaty article: _____

SECTION 5

Please list any visa immigration activity for prior visits to the U.S.: _____ (attach additional sheets if needed)

Date of Entry	Date of Exit	Visa Immigration Status	J-1 Subtype (if applicable)	Primary Activity	Have You Taken Any Treaty Benefits
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
___/___/___	___/___/___	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

SECTION 6
A. STEP 1: RESIDENT ALIEN/NONRESIDENT ALIEN DETERMINATION

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

If you marked either box, you are a NONRESIDENT ALIEN for tax purposes. Do not complete the Substantial Presence Test, but complete Part C.
If you did not mark either box above, complete Part B, the Substantial Presence Test, and then complete Part C.

B. STEP 2: SUBSTANTIAL PRESENCE TEST

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

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

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

Example: If you arrived in the U.S. for the first time on August 15, 1995 as a J-1 research scholar and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first two calendar years (1995 and 1996). For this example, you would begin to count the number of days present in the U.S. from January 1, 1997 until the present.

Example: If you arrived in the U.S. for the first time on September 1, 1993, as an F-1 student and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first five calendar years (1993, 1994, 1995, 1996 and 1997). For this example, you would begin to count the number of days present in the U.S. from January 1, 1998, until the present.

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

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

As of the date you completed this form:

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

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

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

I declare under penalties of perjury that the information provided above is true and correct. If I receive an extension of my visa status or if my visa/immigration status changes, I will notify the Tax Department at (203) 432-5530 immediately.

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

Signature: _____ **Local Phone Number:** _____ **Date:** _____

FOR TAX DEPARTMENT USE ONLY:

Residency Status	Residency Status Change Date	Tax Rate	Tax Treaty Expiration Date	Dollar Limit	FICA Expiration Date	Approval/Date