DISB WH-1
(REV 112520 ADA)

UNIVERSITY OF HAWAII
STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS

PURPOSE: This form is for individuals. To comply with applicable tax provisions of the Internal Revenue Service (IRS) regulations, the information requested on this form is **required** to determine the appropriate federal tax withholding and is required for each calendar year. (Business entities should use IRS Form W-9)

DIRECTIONS:

UNITED STATES (US) CITIZENS:	1. Complete Sections A and E only.
PERMANENT RESIDENT ALIENS:	1. Complete Sections A and E only. 2. Attach a photocopy (front and back) of your Alien Registration Card.
ALL OTHERS:	1. Complete Sections A, B, C, and E. 2. Complete Section D if applicable. 3. Submit copy of your electronic I-94 Passport ID Page and Visa page. 4. Submit IRS Form W8-BEN for foreign status. 5. For J-1 visaholders, submit copy of DS-2019. 6. For B visaholders, submit DISB-45. 7. For F-1 visaholders, submit copy of I-20. 8. Submit IRS Form 8233 if performing services as independent contractor (Treaty only).

Section A. PERSONAL INFORMATION

1. General Information

Last Name	First	Middle	US Social Security Number or ITIN Number
Country of Citizenship	Country of Residence for Tax Purpose		E-Mail Address

[FOR NON-UH PERSONNEL]
Are you a **PostDoc**? [ ] YES [ ] NO
Are you employed anywhere? [ ] YES [ ] NO If you answered "YES", please provide your employer's information:

Employer's Name	Number & Street	City / Province	State	Postal Code

2. US Mailing Address

Number and Street	City	State	Zip Code

3. Foreign Mailing Address

Number and Street	City/Province	Country	Postal Code

Section B. US IMMIGRATION ACTIVITY

1. Current Visa Status

Date of US Entry	Expiration Date of Current Visa	Intended Length of Stay (Days)	Anticipated Departure Date

Current Visa Type (check appropriate box):	What is the primary purpose of the visit? (check appropriate box)
[ ] F-1 Student [ ] J-1 Student [ ] J-1 Visitor (Non-Student) [ ] B-1/WB Visitor for Business [ ] B-2/WT Visitor for Pleasure (Tourist) [ ] Other INS Classification (list status):	[ ] Studying/Training/Research in a Degree Program [ ] Studying/Training/Research in a Non-Degree Program [ ] Training/Research as a Post-Doctoral Fellow [ ] Providing Service as an Independent Contractor (e.g., consulting, conducting a workshop, etc.) [ ] Other:

2. Is this the first time you have entered the United States? [ ] YES [ ] NO

3. Past Visa History

Provide the number of days you were or will be physically present in the United States. Note: Calendar year refers to the period January 1 - December 31.

Calendar Year	Enter Visa Type/INS classification held while present in the US during the listed calendar year	Enter period(s) when you were or will be physically present in the US during the listed calendar year. (list dates as mm/dd/yy, e.g., 01/01/12 – 12/31/12	Number of days present in the United States?	Are you leaving the US this year?	Have you taken any treaty benefits during the listed year?
2021				[ ] YES [ ] NO	[ ] YES [ ] NO
2020					[ ] YES [ ] NO
2019					[ ] YES [ ] NO
2018					[ ] YES [ ] NO
2017					[ ] YES [ ] NO
2016					[ ] YES [ ] NO
2015					[ ] YES [ ] NO
2014					[ ] YES [ ] NO

Section C. Tax Status Determination

STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below.

For F, J, M or Q Visaholders, please note the following:

- For F, J, or M **Student** Visaholders: Do NOT count any days during your first 5 years in the United States in which you held an F, J, or M student visa.
- For J or Q **Non-Student** Visaholders: Do NOT count any days during your first 2 years in the previous 6 years in the United States in which you held a J or Q Non-Student visa.

CALENDAR YEAR	ENTER TOTAL NUMBER OF DAYS YOU WERE OR WILL BE PRESENT IN THE UNITED STATES FOR EACH YEAR (A)	RATIO (B)	CALCULATE TOTAL NUMBER OF DAYS TO COUNT FOR EACH YEAR (A X B)
2021		1	
2020		1/3	
2019		1/6	
		TOTAL # OF DAYS	

STEP 2: Please answer the following questions:

A. Does the TOTAL NUMBER OF DAYS TO COUNT for the current calendar year equal to 31 days or more? [ ] YES [ ] NO

B. Does the TOTAL # OF DAYS for all three years equal to 183 days or more? [ ] YES [ ] NO

STEP 3: Determine your tax status:

- If you marked "YES" to both questions A and B, then you passed the Substantial Presence Test and will be treated as a **RESIDENT ALIEN (RA) FOR TAX PURPOSES** for this calendar year. ***Go to and sign Section E below***.
- If you marked "No" to one or both questions, then you did not pass the Substantial Presence Test and will be treated as a **NONRESIDENT ALIEN FOR TAX PURPOSES** for this calendar year. ***Go to Section D below***.

Section D. EXEMPTION FROM WITHHOLDING FOR THE NONRESIDENT ALIEN

1. All Payments made to Nonresident Aliens are subject to US federal tax withholding at a statutory rate of 30%.

However, you may claim an exemption from withholding or reduced rate via a US Tax Treaty if you meet the following requirements:

a. You must be a resident of a country that has a tax treaty with the US. (Consult IRS Publication 901, US Tax Treaties, at http: /www.irs.gov/pub/irs-pdf/p901.pdf. The tax treaty must have a treaty article applicable to the type of payment you'll be receiving:

- *Scholarship or Fellowship Article* for Scholarship, Fellowship, Traineeship, and Stipend Payments.

OR

- *Independent Personal Services Article* for Fee for Services, Honoraria, and Reportable Travel payments.

b. You must meet all requirements regarding residency, time, and dollar limitations described in the tax treaty.

c. You must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) to claim a treaty exemption.

2. Do you want to claim a treaty exemption from US federal tax withholding? (Check one box only.)

[ ] YES I am a resident of a country that has a tax treaty with the US and has an applicable tax treaty article. Therefore, I claim exemption from US tax withholding via a US Tax Treaty with_____, my country of residence. I have attached **one** of the following IRS forms: (Consult IRS website for Forms and Instructions at http://www.irs.gov/formspubs/index.html)

- IRS Form 8233 for Fee for Services, Honoraria, and Reportable Travel payments.

OR

- IRS Form W8-BEN for Scholarship, Fellowship, Traineeship, Stipend, and Royalty payments.

[ ] NO I choose not to claim a treaty exemption from US tax withholding, even though I am a resident of a country that has a tax treaty with the US and an applicable treaty article. I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments.).

[ ] NO I cannot claim a treaty exemption from US tax withholding because I do not meet the requirements stated in Part 1 above. I understand taxes will be withheld at 14% (Scholarships, Fellowship, Traineeship, or Stipend) or 30% (All other payments).

Section E. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

Under penalties of perjury, I certify the information entered above is correct; and if a reduced rate of exemption from tax applies, I further certify that I have complied with all tax treaty requirements to qualify for the reduced rate. (For Resident Aliens, IRS has not notified me of backup withholding.)

Signature: Date:

Disbursing Office Use Only

Tax Status: [ ] US Citizen [ ] Resident Alien for Tax Purposes(SPT exp 12/_____)	[ ] Permanent Resident Alien [ ] Nonresident Alien	Vendor Code
Nonresident Withholding: [ ] Statutory Rate of 30% [ ] Reduced Rate of 14% or_____% [ ] Exempt	Expiration Date Form 8233 Form W8-BEN Form W-9 _____	1099/1042 & WH Ind: Initials / Date

RESET FORM

UNIVERSITY OF HAWAII

UH Disbursing Office
1402 Lower Campus Rd, Bldg, Rm 34
Honolulu, Hawaii 96822
Phone (808) 956-7126

Electronic Funds Transfer Authorization

Select one: ☐ New Authorization ☐ Change Bank Information ☐ Cancel Direct Deposit

Business / Individual Name and Mailing Address (General)

Name _____

DBA _____
(doing business as)

Address _____

City _____

State _____ Zip Code _____-_____ Vendor Number _____
(optional-11 digit number starting w/ V found on Univ of Hawaii check)

Contact Information

Contact Name _____ Title _____

Email Address _____

Phone ___-___-____ Ext. _____ FAX ___-___-____

Tax Identification Information (SSN for Individual's)

Federal ID Name _____ Federal ID Number _____

Financial Institution Information

Financial Institution Name _____

ABA Routing Number ____-____-____
(9 digit number, identifies bank's location, name, Federal Reserve district, and area; contact your bank to be sure)

Bank Account Number _____ (must be 4-17 digits)

Bank Account Name _____

Street Address _____

City, State, ZIPcode _____ ____ _____

Type of Account: ☐ Checking (Attach a voided check) or ☐ Savings (Contact institution to confirm)
Note: Deposit Slips are not acceptable

Authorization to Make Electronic Fund Payments

I authorize the University of Hawaii to direct deposit payments, by electronic fund transfer, to my checking or savings and if necessary, debit entries and adjustments for any amounts deposited electronically in error. The payments shall be deposited in the financial institution designated above. I recognize that if I fail to provide complete and accurate information on this authorization form, the processing of the form may be delayed or my payments may be erroneously transferred electronically.

This Authorization will remain in effect until I submit written notification of its cancellation in such time and such manner, as to afford the University of Hawaii and my financial institution named above a reasonable opportunity to act on it.

I consent to and agree with the National Automated Clearing House Association (NACHA) Rules and Regulations about electronic transfers as they exist on the date of my signature on this form or as subsequently adopted, amended or repealed. **ACH/EFT is not available to foreign companies due to NACHA regulations for monetary transfer to foreign banking institutions.**

Authorized Signature	Printed Name	Business Title	Date

Mail form to: UH Disbursing Office, 1402 Lower Campus Rd, Bldg H, Rm 34, Honolulu, HI 96822

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UNIVERSITY OF HAWAII

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International Electronic Funds Transfer Certification

Effective September 18, 2009, the National Automated Clearing House Association (NACHA) changed the requirements for receiving electronic payments. As of that date, all electronic payments to banks in another country have to be coded as an international payment.

Although the University of Hawaii only allows electronic payments to U.S. banks, a vendor could instruct their U.S. bank to forward their payment to a bank in another country. In this scenario, the vendor's electronic payment to their U.S. bank must be coded as an international payment. Please see below for a sample scenario:

> *Sample Scenario*
> Company XYZ has their payment for services direct deposited into their U.S. bank account and then 100% of those funds are moved by their U.S. bank to a bank in Mexico. Effective September 18, 2009, this transaction must be coded as an international payment.

In order to comply with this requirement, please indicate in the check boxes below of the final destination of your electronic payments.

☐ The final destination of my electronic payment is a U.S. bank

☐ Electronic payments to my U.S. bank will be forwarded to a bank in another country

Routing of funds outside the U.S. is considered high risk by Bank of Hawaii, our financial institution, and are not currenly supported.

Business Name: _____

Authorized Signature:_____Date:_____

Printed Name:_____Title: _____

Mail form to: UH Disbursing Office, 1402 Lower Campus Rd, Bldg H, Rm 34, Honolulu, HI 96822