DISB WH-1
(REV 010126 ADA)

UNIVERSITY OF HAWAII
STATEMENT OF CITIZENSHIP AND FEDERAL TAX STATUS

Reset Form

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

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	[ ] Studying/Training/Research in a Degree Program
[ ] J-1 Student	[ ] Studying/Training/Research in a Non-Degree Program
[ ] J-1 Visitor (Non-Student)	[ ] Training/Research as a Post-Doctoral Associate/Fellow
[ ] B-1/WB Visitor for Business	[ ] Providing Service as an Independent Contractor (e.g., consulting, conducting a workshop, etc.)
[ ] B-2/WT Visitor for Pleasure (Tourist)	[ ] Other:
[ ] Other INS Classification (list status):	

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?
2026				[ ] YES [ ] NO
2025				
2024				
2023				
2022				
2021				
2020				

4. Please list all F, J, M or Q Visas since January 1, 1985 not listed in Section B,3.

Calendar Year	Enter Visa Type/INS classification held while present in the US during the listed calender year	Enter period(s) when you were 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?

Section C. Tax Status Determination

STEP 1: Complete the Substantial Presence Test (SPT) by completing the table below. For F, J, M or Q Visa holders, please note the following:

- For F, J, or M **Student** Visa holders: Do NOT count any days during your first 5 calendar years in the United States in which you held an F, J, or M student visa.
- For J or Q **Non-Student** Visa holders: Do NOT count any days during your first 2 calendar years in the current and previous 6 calendar 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)
2026		1	
2025		1/3	
2024		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 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, 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, or Traineeship) 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, or Traineeship) 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: