

How to complete Form 1007 (for student on F1 visa)

Part I. Personal Information



UNIVERSITY OF WASHINGTON FOREIGN NATIONAL PAYMENT DATA SHEET

Enter your U.S. social security number (SSN) or ITIN. If you have SN or ITIN, it is okay. You can leave this blank.

When this form is required, it is to be completed by the foreign national. See instruction sheet.

UW Student ID #

The information provided on and attached to this form will be used to determine federal tax withholding requirements for compensation that you receive from the University of Washington. Please provide all information requested. Failure to do so may result in improper withholding of taxes and/or assessment of penalties by the Internal Revenue Service. Note to department: Submit completed form with all necessary attachments to the paying department (See attached instructions). **Original must be received before a check can be issued.**

Part I. PERSONAL INFORMATION

1. U.S. SOCIAL SECURITY NUMBER OR U.S. INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (if any)*

* We are requesting this per IRC Section 1441.

2. Payment type (please check)
 Travel Independent Contractor
 Student Student #
 Stipend/Wages

3. Name (Last) (First) (Middle) 3b. EID

Provide your name as it appears on your passport or SSN card

CITIZENSHIP AND NONIMMIGRANT VISA STATUS INFORMATION

4. Country of Citizenship 5. Country of Residence 6. Candidate for a U.W. degree Yes No

7. When does your permission to stay in the U.S. expire?
Date:

8. When does your work authorization expire?
Date:

Program End Date on your UW Bothell I-20

Program End Date on your UW Bothell I-20

PERMANENT MAILING ADDRESS IN COUNTRY OF RESIDENCE

9.

Enter your permanent address in your home country

CURRENT VISA STATUS

10. After arrival in the U.S., visa status will be verified by the I-94 or I-94 W and a copy of picture page of passport for all foreign nationals, except Canadians*. I-94 or I-94W must be copied (front and back) by your UW host department while you are in the U.S. Failure to provide the I-94 or I-94W for photocopying will result in the inability of the University of Washington to make payment to you.

A. My visa status is (check one):

B-1 Business WB Business Waiver H-1B Temporary Worker
 B-2 Tourist WT Tourist Waiver J-1 Non-student Exchange Visitor (must attach copy of DS-2019)
 F-1 Student (must attach copy of I-20) Canadian without visa J-1 Student Exchange Visitor (must attach copy of DS-2019)
 Employment Authorization Card Other (specify):

specify name of sponsoring institution
University of Washington Bothell

specify name of sponsoring institution

B. Date of Entry

Date of entry into the U.S. under this visa status?

Intended length of stay in the U.S. under this visa status?

* Canadians, in circumstances where neither a visa nor I-94W is required, you must present passport, or one government-issued picture ID [such as a Canadian driver's license] AND one other government issued document for photocopying.

C. U.S. Residency

11. Have you ever been in the United States before? Yes No If Yes, complete the visit information in Question 13. If you need more space, check here and continue on the back of this page. If No, continue to Part II.

D. Length of Stay

12. Will you be in the United States 31 days or more this calendar year (January through December)? Yes No If Yes, complete the visit information in Question 13. If you need more space, check here and continue on the back of this page. If No, continue to Part II.

| 13. VISIT 1: | | 14. VISIT 2: | | 15. VISIT 3: | |
|--|---|--|---|--|---|
| Visa Status | Activity | Visa Status | Activity | Visa Status | Activity |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Date entered U.S. <input type="text"/> | Date departed U.S. <input type="text"/> | Date entered U.S. <input type="text"/> | Date departed U.S. <input type="text"/> | Date entered U.S. <input type="text"/> | Date departed U.S. <input type="text"/> |

Most recent date you entered the U.S.

Enter the # of months listed on your I-20 Ex. 24 month

Visa Status: Enter your visa status for your first visit to the U.S. (e.g. F-1)
Activity: Enter your activity for your first visit to the U.S. (e.g. Student)
Date entered U.S.: Enter the date you first entered the U.S. (e.g. 9/15/14)
Date departed U.S.: Enter the date you first left the US. (e.g. 8/10/16)

NOTE: Attach another piece of paper if you need room to list more visits

Part II. Tax Treaty Information

Go to UW Payroll Office website: <http://f2.washington.edu/fm/payroll/foreign-nationals/tax-treaty>

Before answering section 16, check if your country of residence is listed under Students Country.

Tax Treaty List

Tax Treaties are available based on the type of employee and the country of origin. The table below links to the actual tax treaty. For information about time and dollar limits, review IRS Publication 901, Tax Treaties.

| Students Country | Teacher/Researchers Country |
|----------------------------|-----------------------------|
| Bangladesh | Bangladesh |
| Belguim | Belguim |

If you don't see your country of residence, check **No**, and proceed to Part III.

If you find your country of residence, check **Yes**.

| Part II. TAX TREATY INFORMATION (Complete this section if being paid for services) | |
|---|--|
| 16. Does your country of residence have a tax treaty with the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No | If Yes, do you desire to claim exemption from withholding in accordance with tax treaty provisions? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If Yes to both questions above and you are being compensated, IRS Form 8233 or W8-BEN (See instructions for detail): | |
| <input type="checkbox"/> Is attached to this form | <input type="checkbox"/> Has been previously submitted to my UW host department |
| IRS Form 8233 (Form) http://www.irs.gov/pub/irs-pdf/f8233.pdf | IRS Form 8233 (Instructions) http://www.irs.gov/pub/irs-pdf/i8233.pdf |
| Tax Treaties can be found at: http://www.irs.gov/businesses/international/article/0,,id=96739,00.html | |
| W8-BEN and Instructions http://www.washington.edu/admin/payroll/w8benpackage.pdf | |
| NOTE: IRS Form 8233 and W8BEN require a U.S. Taxpayer Identification Number to apply for a tax treaty benefit. | |

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If you want to be exempt from paying tax, check **Yes**, otherwise **NO**.

If Yes to both questions and you are being paid, complete **IRS Form 8233** or **W8-BEN**, then choose one

Part III. & Part IV

Part III.

If you are a resident from **BARBADOS, GREECE, JAMAICA, REPUBLIC OF KOREA, MOROCCO, PHILIPPINES, THAILAND, TRINIDAD AND TOBAGO, and TUNISIA**, please complete Part III.

If you are not a resident from the countries listed above, you can **skip to Part V**.

Payment history in the U.S.: List all payment you have received during each visit in the U.S.

Payment for what?

How much?

Who paid you?

Part III. TO BE COMPLETED BY VISITORS FROM BARBADOS, GREECE, JAMAICA, REPUBLIC OF KOREA, MOROCCO, PHILIPPINES, THAILAND, TRINIDAD AND TOBAGO, AND TUNISIA:

17. **EARNINGS INFORMATION** Excluding this payment, please list all payments you have received during each visit in the United States during this calendar year. If necessary use an additional sheet of paper.

| Payment For | Amount | Payer |
|-------------|--------|-------|
| | | |
| | | |

Part IV. TO BE COMPLETED BY VISITORS IN B-1, B-2 OR WB/WT STATUS ONLY AND CANADIANS ARRIVING WITHOUT A VISA:

18. The American Competitiveness and Workforce Improvement Act (ACWIA) requires international visitors in Business or Tourist (B-1/B-2, WB/WT) travel status to be paid honoraria or be reimbursed for travel expenses only if all of the following conditions are met:

- You are a visitor performing services of academic or professional nature (short term instruction including guest lectures, seminars, presentations, workshops, laboratory demonstrations, and special programs; research consultation and collaboration; participation in consortium activities; or, advisory committees) associated with the University of Washington. Payment is made for services conducted for the benefit of the UW. Participation as a trainee only does not qualify as performance of services conducted primarily for the benefit of the UW).
- Your activity being compensated is any combination of nine days or less at the University of Washington, and
- You have not been paid or reimbursed by more than five U.S. institutions of higher education during the past six months including the University of Washington.

All of the above statements are true (check one):

Part V Test for Determining Residency for Tax Purposes

1. Skip Section 19!!
2. Choose one that applies to your situation.
3. Skip Section 21 and 22!!
4. In section 23, check NON-RESIDENT ALIEN

Part V. TEST FOR DETERMINING RESIDENCY FOR TAX PURPOSES
 Information regarding this section is explained in IRS Publication 519 found at: www.irs.gov/pub/irs-pdf/p519.pdf

DETERMINATION OF RESIDENCE STATUS FOR FEDERAL WITHHOLDING TAX
 An alien will not be considered a United States resident for tax purposes unless the individual:
 a. Is a lawful permanent resident of the U.S. Attach a copy of your Alien Registration (Green Card).
 b. Is able to meet the substantial presence test as specified by IRS regulations.

Please complete the following **TESTS FOR DETERMINING RESIDENCY FOR TAX PURPOSES**

19. ~~Test 1
U.S. Resident or
State Resident Test~~
 I am a lawful permanent resident of the U.S. Attach a copy of your Alien Registration (Green Card).
 I am an immigrant or refugee seeking asylum in the U.S.
If either box was marked, you are a RESIDENT ALIEN for tax purposes. STOP. Enter this in Question 23, Summarize Results, below, otherwise continue to Test 2.

20. Test 2
Exemption
From
Substantial
Presence
Test
 I am in the United States as a teacher, trainee or researcher on a J-1 visa for less than two of the preceding six calendar years.
 I am a student on a F-1 or J-1 visa and have been in the United States for five or fewer calendar years.
 I am a student on a F-1 or J-1 visa and have been in the United States for more than five calendar years and have established with the IRS that I do not plan to reside in the United States when my education is completed. Attach proof from IRS.
If any box was marked, you are a NON-RESIDENT ALIEN for tax purposes. Enter in Question 23, below, otherwise continue to Test 3.

21. Test 3
Substantial
Presence
Test
 Complete the spaces below indicating the number of days present or will be present in the U.S. during the years listed. Do not count days you were "exempt." If you are a student on a F or J visa, generally you are "exempt" for the first 5 calendar years you are in the U.S. If you are a teacher or researcher on a J visa, generally you are "exempt" for the first 2 calendar years you are in the U.S.

| | Year | Date Entered | Date Departed | Days in U.S. | | TOTAL |
|---|------|--------------|---------------|--------------|---------|-------|
| Number of days you expect to be in U.S. in the current Year | | | | | X 1 = | 0.00 |
| Number of days Last Year | | | | | X 1/3 = | 0.00 |
| Number of Days Two Years Ago | | | | | X 1/6 = | 0.00 |
| | | | | | TOTAL = | 0.00 |

If the total is less than 183, you are a NON-RESIDENT ALIEN for tax purposes. Enter this in Question 23, Summarize Results, below. If total is 183 or greater, complete Test 4.

22. ~~Test 4
Options
for
Substantial
Presence
Test~~
 Have you been or do you plan to be in the U.S. for fewer than 183 days in the current year, and do you pay taxes in your country of residence, and do you have a closer connection to that country than to the U.S.?
 Yes. I am a NON-RESIDENT ALIEN for tax purposes
 No. I am a RESIDENT ALIEN for tax purposes
Enter this in Question 23, Summarize Results, below.

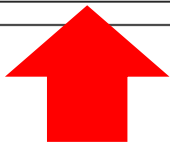
23. Summarize Results:
 Check the appropriate box for tax purposes:
 I am a: RESIDENT ALIEN
 NON-RESIDENT ALIEN

Part VI. CERTIFICATION OF INFORMATION PROVIDED

24. I certify that to the best of my knowledge and belief, all the information that I have provided on this form is true and correct.

| | | | |
|---------------|----------|---------------|----------|
| Department | 1 | Box Number | 2 |
| Contact Email | 3 | Contact Phone | 4 |

Signature _____ Date _____



Your signature

1. Department you work at
2. The campus box number of the department
3. Supervisor's email address
4. Supervisor's phone number