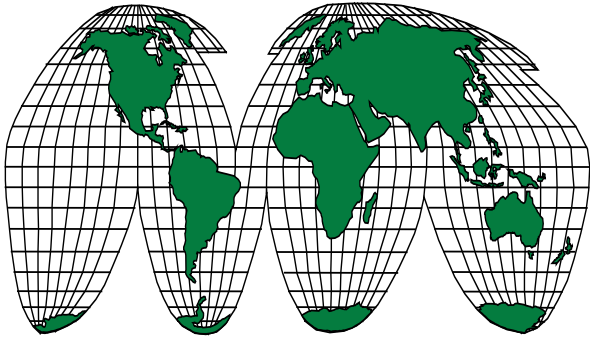


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International Tax Packet

A self-contained Instruction Manual

- **Complete** the information on the Worksheet to determine your Residency Status.
- **Complete** the required forms in the Appendix based on the information in the Worksheet.
- **Determine** your tax status while in the United States based on these forms.

Worksheet to Determine Your Residency Status

Job Titles and Income Codes

Identification Number Requirements

Social Security Number OR Individual Taxpayer Identification Number (UW1370)

Application Requirements & Process

Social Security Number OR Individual Taxpayer Identification Number (UW1369)

Tax Treaty Table (UW1339)

Charts to Determine What Forms to be Completed

- Resident Alien - Income Code 15
- Resident Alien - Income Code 18 and 19
- Nonresident Alien - No Tax Treaty - Income Code 15
- Nonresident Alien - No Tax Treaty - Income Code 18 and 19
- Nonresident Alien - Tax Treaty - Income Code 15
- Nonresident Alien - Tax Treaty - Income Code 18 and 19

Samples : Year End Wage/Income Statements

- Explanation W2 (UW1167)
- Explanation of 1042S (UW1516)
- Example of Fellowship Tax Statement 1099 (UW1441)

APPENDIX

International Tax Forms

- Alien Tax Information Request (UW1123)
- IRS Form 8233 Instructions
- IRS Form 8233
- Revenue Procedure Statement 87-8 (UW1462)
- Revenue Procedure Statement 87-9 (UW1463)
- W-8BEN (UW1252)
- W-9
- Social Security Number Report (UW1046)

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UW1469 01/10

UW Service Center

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Worksheet to Determine Your Residency Status

Read through all the Steps first. Then follow the steps to complete the required tax forms included in the Appendix area of this packet.

STEP 1: DETERMINE YOUR RESIDENCY STATUS

Complete the Alien Tax Information Request (UW1123). See Appendix. Complete the following based on the results of completing UW1123.

<input type="checkbox"/> Resident Alien	I am a permanent resident—green card holder OR I have MET the substantial presence test.
<input type="checkbox"/> Nonresident Alien	I have NOT met the substantial presence test.

STEP 2: DETERMINE YOUR INCOME CODE

Enter job title(s) from your appointment letter(s) See the list of Job Title and Income Code document. See Appendix.	
Check the Income Code that applies to your Job Title See the Job Title and Income Code document. See Appendix.	<input type="checkbox"/> Income Code 15 <input type="checkbox"/> Income Code 18 <input type="checkbox"/> Income Code 19

STEP 3: DETERMINE YOUR TAX TREATY BENEFITS

Enter your country of permanent residence for tax purposes	
Find your country and Income Code in the Tax Treaty Table document. See Appendix.	
If your country and income code are <u>listed</u> on the chart, there are Tax Treaty Benefits, Check "YES" If your country or income code is <u>not listed</u> in the chart, there are no Tax Treaty benefits. Check "NO" .	<input type="checkbox"/> Yes <input type="checkbox"/> No

STEP 4: TAX STATUS DETERMINATION

Based on the information you entered above check the option below that applies to you. Then go to the Chart in (See Appendix) that applies to your tax status to determine what forms you must complete:

- Resident Alien, Income Code 15.
- Resident Alien, Income Code 18 or 19

- Nonresident Alien, Income Code 15-No Tax Treaty.
- Nonresident Alien, Income Code 18 or 19-No Tax Treaty.

- Nonresident Alien, Income Code 15-With Tax Treaty.
- Nonresident Alien, Income Code 18 or 19-With Tax Treaty.

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UW Service Center

Job Titles and Income Codes

Purpose: Fellowship/Scholarship		INCOME CODE 15	
Job Title (Appointment)	Job (Appointment) Type	Appointment Code	
Post Doctoral Fellow	Employee-in-Training	X10NN	
Post Doctoral Trainee	Employee-in-Training	X30NN	
Graduate Intern/Trainee	Employee-in-Training	X75NN	
Fellow	Student Assistant	Y21NN	
Scholar	Student Assistant	Y22NN	
Trainee	Student Assistant	Y23NN	
Advanced Opportunity Fellow	Student Assistant	Y26NN	
Purpose: Teaching/Research		INCOME CODE 18	
Job (Appointment) Title	Job (Appointment) Type	Appointment Code	
Faculty	Faculty		
Academic Staff	Academic Staff		
Academic Staff	Limited		
Research Associate	Employee-in-Training	X01NN	
Purpose: Studying and Training		INCOME CODE 19	
Job (Appointment) Title	Job (Appointment) Type	Appointment Code	
Research Intern	Employee-in-Training	X50NN	
Post Grad Trainee 1	Employee-in-Training	X61NN	
Post Grad Trainee 2	Employee-in-Training	X62NN	
Post Grad Trainee 3	Employee-in-Training	X63NN	
Post Grad Trainee 4	Employee-in-Training	X64NN	
Post Grad Trainee 5	Employee-in-Training	X65NN	
Post Grad Trainee 6	Employee-in-Training	X66NN	
Post Grad Trainee 7	Employee-in-Training	X67NN	
Intern (Non-Physician)	Employee-in-Training	X70NN	
Teaching Assistant-Inexp	Student Assistant	Y32NN	
Teaching Assistant-Exp	Student Assistant	Y33NN	
Program Assistant	Student Assistant	Y42NN	
Project Assistant	Student Assistant	Y43NN	
Undergraduate Assistant	Student Assistant	Y51NN	
Undergraduate Intern	Student Assistant	Y52NN	
Student Hourly	Student Hourly	94870	
Other Appointments (house fellows, Employee-in-Training.)	Other		
Classified Permanent	Classified Permanent		
Classified Project	Classified Project		
Classified Limited-Term-Employee	Classified LTE		
Research Assistant	Student Assistant	Y41NN	
Graduate Assistant	Student Assistant	Y44NN	

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IDENTIFICATION NUMBER REQUIREMENTS
SOCIAL SECURITY NUMBER (SSN) OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

Job Title (Appointment)	Job (Appointment) Type	Appointment Code	Visa Status	Identification Number Needed
Post Doctoral Fellow	Employee-in-Training	X10NN	J-1 Student, J-1 Non-Student, F-1, H-1B, TN, O-1, J-2 with Employment Authorization Document (EAD)	ITIN (Individual Taxpayer Identification Number)
Post Doctoral Trainee	Employee-in-Training	X30NN		
Graduate Intern/Trainee	Employee-in-Training	X75NN		
Fellow	Student Assistant	Y21NN		
Scholar	Student Assistant	Y22NN		
Trainee	Student Assistant	Y23NN		
Adv. Opportunity Fellow	Student Assistant	Y26NN		
Faculty	Faculty	Various	J-1 Student, J-1 Non-Student, F-1 on Optional Practical Training with Employment Authorization Document, H-1, E-3, TN, O-1, J-2 with EAD	SSN (Social Security Number)
Academic Staff	Academic Staff	Various		
Academic Staff	Limited	Various		
Research Associate	Employee-in-Training	X01NN	F-1, J-1 Student, J-1 Non-Student, J2 with EAD, H-1, E-3, TN, O-1	
Research Intern	Employee-in-Training	X50NN		
Post Grad Trainee 1,2,3,4,5,6,7	Employee-in-Training	X61NN thru X67NN	F-1 or J-1 Student, J-1 Non-Student, J-2 with EAD, H-1B, O-1, E-3	
Intern (Non-Physician)	Employee-in-Training	X70NN		
Teaching Assist-In-Exp	Student Assistant	Y32NN		
Teaching Assist-Exp	Student Assistant	Y33NN		
Program Assistant	Student Assistant	Y42NN		
Project Assistant	Student Assistant	Y43NN		
Undergraduate Assistant	Student Assistant	Y51NN		
Undergraduate Intern	Student Assistant	Y52NN		
Student Hourly	Student Hourly	94870		

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(Over)

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IDENTIFICATION NUMBER REQUIREMENTS
SOCIAL SECURITY NUMBER (SSN) OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

Job Title (Appointment)	Job (Appointment) Type	Appointment Code	Visa Status	Identification Number Needed
Other Appointments (house fellows, Employee-in-Training.)	Other	Various	F-1 or J-1 Student, J-1 Non-Student, J-2 with EAD	SSN (Social Security Number)
Classified Permanent	Classified Permanent	Various	F-1, J1 Student, J2 with EAD	
Classified Project	Classified Project	Various		
Classified Limited-Term-Employee	Classified LTE	Various		
Graduate Assistant	Student Assistant	Y44NN	F1, J1 Student, J-2 with EAD	
Research Assistant	Student Assistant	Y41NN	Any Visa Type	

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APPLICATION REQUIREMENTS & PROCESS

SOCIAL SECURITY NUMBER (SSN) OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

NOTE: Social Security Numbers are required for all appointment titles, EXCEPT those titles listed below under ITIN number.

VISA STATUS	ORIGINALS Documents required When Applying for Social Security Number OR Individual Taxpayer Identification Number	Identification Number Needed	Application Process
Permanent Resident	Green Card OR I-551 Stamp on Passport	Social Security Number	<u>Social Security Number process:</u> Take the original documents indicated in Column 2 and apply at the local social security office at: 6011 Odana Rd., Madison, WI 53719 (Phone: 1-866- 770-2262).
Permanent Resident Applicant	A valid (not expired) <i>Employment Authorization Document (EAD)</i> and <i>I-797 Notice of Action</i> showing receipt of application to adjust status.	Social Security Number	

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<p>F-1 Student</p> <p>(NOT in appointment as Post Doctoral Fellow* or Trainee, Graduate Intern/Trainee, Fellow, Scholar, Trainee or Advanced Opportunity Fellow)</p> <p>* does not mean Research Associates</p>	<p>Letter from International Student Services Office signed by a Designated School Official confirming student status and eligibility to be employed</p> <p>Passport, Visa, I-94 Departure Record card and I-20 Form, *If student is on "Optional" Practical Training, also attach a valid EAD indicating "Practical Training"</p>	<p>Social Security Number</p>	<p><u>Social Security Number process:</u></p> <ol style="list-style-type: none"> 1. Must have completed enrollment as a full-time student. 2. Make application in person at the International Student Services Office (ISS) for your letter from a Designated School Official. To obtain this letter you must present your letter from your department on University letterhead confirming your appointment. 3. Receive the ISS office letter indicating you are a full-time student and eligible to be employed. 4. Take the items indicated in column 2 to the local social security office at: 6011 Odana Rd., Madison, WI 53719 (Phone: 1-866-770-2262). You will receive a letter verifying your application. 5. Deliver the letter received in item 4 to the Office of Human Resources at 21 N Park St, Suite 5101, Madison, WI 53715. This is required before tax treaty benefits can be given.
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Social Security Numbers must be reported to your payroll office on the Social Security Number Report Form (UW1046), which can be found at the end of the International Tax packet.

(OVER)

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APPLICATION REQUIREMENTS & PROCESS

SOCIAL SECURITY NUMBER (SSN) OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

NOTE: Social Security Numbers are required for all appointment titles, EXCEPT those titles listed below under ITIN number.

VISA STATUS	ORIGINALS Documents required When Applying for Social Security Number OR Individual Taxpayer Identification Number	Identification Number Needed	Application Process
F or J visa holders (In appointment as Post-Doctoral Fellow* or Trainee; Graduate Intern/Trainee, Fellow, Scholar, Trainee or Advanced Opportunity Fellow) * does not mean Research Associates	Passport, Visa, I-94 Departure Record card, I-20 or DS-2019 Form and Letter of Offer: *If student is on "Optional" Practical Training, also attach a valid EAD indicating "Practical Training"	Individual Taxpayer Identification Number (ITIN) required for these appointment titles (unless you have a social security number): Post Doctoral Fellow* Post Doctoral Trainee Graduate Intern/Trainee Fellow Scholar Trainee Advanced Opportunity Fellow	ITIN process: Take the original documents indicated in Column 2 and apply in person at the Office of Human Resources at 21 N Park St, Suite 5101, Madison, WI 53715. NOTE: If you need an ITIN for travel reimbursement (or any other non-payroll related payment), see accounting services on the 6 th floor.
J-1 Student	Letter from your sponsor authorizing employment Passport, Visa, I-94 Departure Record card and DS-2019 (formerly IAP-66)	Social Security Number	Social Security Number process: Take the original documents indicated in Column 2 and apply at the local social security office at 6011 Odana Rd. in Madison. You will receive a letter verifying your application. Deliver a copy of this letter to the Office of Human Resources at 21 N Park St, Suite 5101, Madison, WI 53715. This is required before tax treaty benefits can be given.
J-1 Professor or Researcher (Non-Student category)	Offer Letter from your employing department Passport, Visa, I-94 Departure Record card and DS-2019 (formerly IAP-66)	Social Security Number	
J-2 Spouse	Passport, Visa, I-94 Departure Record card and a valid (unexpired) EAD	Social Security Number	

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H-1B/O-1 Distinguished Worker - or - E3 Australian Treaty Worker	Offer Letter from your employing department <i>Passport, Visa, I-94 Departure Record card and I-797, INS Notice of Action (for H-1B and O-1 only)</i>	Social Security Number	
TN 'North American' Professional	<i>I-94 Departure Record card and Picture Page of Passport</i>	Social Security Number	

Social Security Numbers must be reported to your payroll office on the Social Security Number Report Form (UW1046), which can be found at the end of the International Tax packet.

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**UW Service Center
Tax Treaty Table**

(From IRS Pub 901)

Country	Income Code	Purpose	Maximum Presence in U.S.*	Maximum Compensation**	Article Citation
Armenia	Same benefits as Commonwealth of Independent States				
Azerbaijan	Same benefits as Commonwealth of Independent States				
Bangladesh	15	Scholarship or fellowship grant	No limit	No limit	21(2)
	18	Teaching/Research	24 months	No limit	21(1)
	19	Studying and training	No limit	\$8,000 p.a.	21(2)
Barbados	A student is eligible to claim resident status beginning on date of arrival. Once claimed, the residence status is irrevocable. The disadvantage is that Social Security must be deducted. Does not apply to non-students.				
Belarus	Same benefits as Commonwealth of Independent States				
Belgium	18	Teaching/Research	24 months	No limit	19(2)
	19	Studying and training	No limit	\$9,000 p.a.	19(1)(b)
Bulgaria	18	Teaching/Research	24 months	No Limit	19(2)
	19	Studying and training	No limit	\$9,000 p.a.	19(1)(b)
Canada	May claim dependents living in Canada and/or U.S.				
China, Peoples Rep (Does not include Hong Kong or Taiwan)	15	Scholarship or fellowship grant	No limit	No limit	20(B)
	18	Teaching/Research ++	36 months	No limit	19
	19	Studying and training	No limit	\$5,000 p.a.	20(c)
Commonwealth of Independent States and Georgia (U.S.S.R.)	15	Scholarship or fellowship grant	5 years	\$9,999.99 p.a.	VI(1)
	18	Teaching/Research	2 years	No limit	VI(1)
Cyprus	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	19	Studying and training	5 years	\$2,000 p.a.	21(1)
Czech Republic	15	Scholarship or fellowship grant	60 months	No limit	21(1)
	18	Teaching/Research ++	24 months	No limit	21(5)
	19	Studying and training	60 months	\$5,000 p.a.	21(1)
Egypt	15	Scholarship or fellowship grant	5 years	No limit	23(1)
	18	Teaching/Research ##	24 months	No limit	22
	19	Studying and training	5 years	\$3,000 p.a.	23(1)
Estonia	15	Scholarship or fellowship grant	60 months	No limit	20(1)
	19	Studying and training	60 months	\$5,000 p.a.	20(1)
France	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching/Research ++	24 months	No limit	20
	19	Studying and training	5 years	\$5,000 p.a.	21(1)
Georgia	Same benefits as Commonwealth of Independent States				
Germany	15	Scholarship or fellowship grant	No limit	No limit	20(3)
	18	Teaching/Research	24 months	No limit	20(1)
	19	Studying and training (Retro) ***	48 months	\$9,000 p.a.	20(4)
Greece	18	Teaching ONLY	36 months	No limit	XII
Hungary	18	Teaching/Research ##	24 months	No limit	17
	A student is eligible to claim resident status beginning on date of arrival. Once claimed, the residence status is irrevocable. The disadvantage is that Social Security must be deducted. Does not apply to non-students.				
Iceland	15	Scholarship or fellowship grant	5 years	No limit	19(1)
	18	Teaching/Research ##, &	24 months	No limit	21
	19	Studying and training	5 years	\$9,000 p.a.	19(1)
India	18	Teaching/Research (Retro) ***	24 months	No limit	22
	Students may claim the standard deduction provided they do not itemize their deductions.				
Indonesia	15	Scholarship or fellowship grant	60 months	No limit	19(1)
	18	Teaching/Research ++	24 months	No limit	20
	19	Studying and training	60 months	\$2,000 p.a.	19(1)
Israel	15	Scholarship or fellowship grant	5 years	No limit	24(1)
	18	Teaching/Research ##	24 months	No limit	23
	19	Studying and training	5 years	\$3,000 p.a.	24(1)
Italy	18	Teaching/Research	24 months	No limit	20
Jamaica	18	Teaching/Research ##, ++	24 months	No limit	22
	A student is eligible to claim resident status beginning on date of arrival. Once claimed, the residence status is irrevocable. The disadvantage is that Social Security must be deducted. Does not apply to non-students.				

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Japan	18	Teaching/Research @	24 months	No limit	19
Kazakhstan	15	Scholarship or fellowship grant	60 months	No limit	19
Korea, Rep. Of ****	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching/Research ##	24 months	No limit	20
	19	Studying and training	5 years	\$2,000 p.a.	21(1)
Kyrgyzstan	Same benefits as Commonwealth of Independent States				
Latvia	15	Scholarship or fellowship grant	60 months	No limit	20(1)
	19	Studying and training	60 months	\$5,000 p.a.	20(1)

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UW Service Center Tax Treaty Table

(From IRS Pub 901)

Country	Income Code	Purpose	Maximum Presence in U.S.*	Maximum Compensation**	Article Citation
Lithuania	15	Scholarship or fellowship grant	60 months	No limit	20(1)
	19	Studying and training	60 months	\$5,000 p.a.	20(1)
Luxembourg	18	Teaching/Research (Retro) ***	24 months	No limit	XIII
Mexico	May claim dependents living in Mexico and/or U.S.				
Moldova	Same benefits as Commonwealth of Independent States				
Morocco	15	Scholarship or fellowship grant	5 years	No limit	18
	19	Studying and training	5 years	\$2,000 p.a.	18
Netherlands	15	Scholarship or fellowship grant	36 months	No limit	22(2)
	18	Teaching/Research (Retro) ***	24 months	No limit	21(1)
	19	Studying and training	No limit	\$2,000 p.a.	22(1)
Norway	15	Scholarship or fellowship grant	60 months	No limit	16(1)
	18	Teaching/Research ##	24 months	No limit	15
	19	Studying and training	60 months	\$2,000 p.a.	16(1)
Pakistan	18	Teaching ONLY	24 months	No limit	XII
	19	Studying and training	5 years	\$5,000 p.a.	XIII(1)
Philippines	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	18	Teaching/Research ##	24 months	No limit	21
	19	Studying and training	5 years	\$3,000 p.a.	22(1)
Poland	15	Scholarship or fellowship grant	5 years	No limit	18(1)
	18	Teaching/Research ##	24 months	No limit	17
	19	Studying and training	5 years	\$2,000 p.a.	18(1)
Portugal	15	Scholarship or fellowship grant	60 months	No limit	23(1)
	18	Teaching/Research ++	24 months	No limit	22
	19	Studying and training	60 months	\$5,000 p.a.	23(1)
Romania	15	Scholarship or fellowship grant	5 years	No limit	20(1)
	18	Teaching/Research ##	24 months	No limit	19
	19	Studying and training	5 years	\$2,000 p.a.	20(1)
Russia	15	Scholarship or fellowship grant	60 months	No limit	18
Slovak Republic	15	Scholarship or fellowship grant	60 months	No limit	21(1)
	18	Teaching/Research ++	24 months	No limit	21(5)
	19	Studying and training	60 months	\$5,000 p.a.	21(1)
Slovenia	15	Scholarship or fellowship grant	5 years	No limit	20(1)
	18	Teaching/Research	2 years	No limit	20(3)
	19	Studying and training	5 years	\$5,000	20(1)
Spain	15	Scholarship or fellowship grant	60 months	No limit	22(1)
	19	Studying and training	60 months	\$1,350 p.a.	22(1)
Tajikistan	Same benefits as Commonwealth of Independent States				
Thailand	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	18	Teaching/Research	24 months	No limit	23
	19	Studying and training	5 years	\$3,000 p.a.	22(1)
Trinidad and Tobago	15	Scholarship or fellowship grant	5 years	No limit	19(1)
	18	Teaching/Research	24 months	No limit	18
	19	Studying and training	5 years	\$2,000 p.a.	19(1)
Tunisia	15	Scholarship or fellowship grant	5 years	No limit	20
	19	Studying and training	5 years	\$4,000 p.a.	20
Turkmenistan	Same benefits as Commonwealth of Independent States				
Ukraine	15	Scholarship or fellowship grant	5 years	No limit	20
United Kingdom	18	Teaching/Research (Retro) ***	24 months	No limit	20A

IMPORTANT NOTE: The forms in this International Tax Packet should no longer be used, and are only for reference. All foreign national employees receiving funds through University payroll must now provide their visa/immigration history through Glacier. Following their Glacier entry, they will need to deliver all Glacier-generated reports and tax treaty forms, along with their immigration document photocopies, to their payroll responsible administrator, as identified by Glacier. Employees can request a Glacier account by sending an email to the Service Center at servicecenter@sc.wisc.edu. This email should include their full legal name, date of birth, email address, and indicate whether they're paid monthly or biweekly.

Uzbekistan	Same benefits as Commonwealth of Independent States				
Venezuela	15	Scholarship or fellowship grant	60 months	No limit	21(1)
	18	Teaching/Research	24 months	No limit	21(3)
	19	Studying and Training	60 months	\$5,000 p.a.	21(1)

* Maximum Presence in the U.S. is counted in actual months from your date of arrival when "months" are indicated in this column. Where "years" are indicated, Maximum Presence is counted as the number of tax (calendar) years you are present in the U.S.

** p.a. = per annum

*** (Retro) means that this country's treaty has a "retroactive clause". When a treaty contains this clause and the individual remains in the U.S. for a period of time longer than that allowed by the treaty, the entire tax exemption will be lost retroactively to the beginning of the individual's visit to the U.S.

**** May claim exemption for dependents living in the U.S. Exemptions must be prorated based on the rate of the aliens

U.S. source of income to world-wide income (IRS Pub 519).

@ JAPAN: You must be a permanent resident with a permanent domicile in Japan or who have resided continuously in Japan for more than five years. Permanent residents are taxed on their worldwide income and continue to be subject to Japanese tax while they are temporarily away.

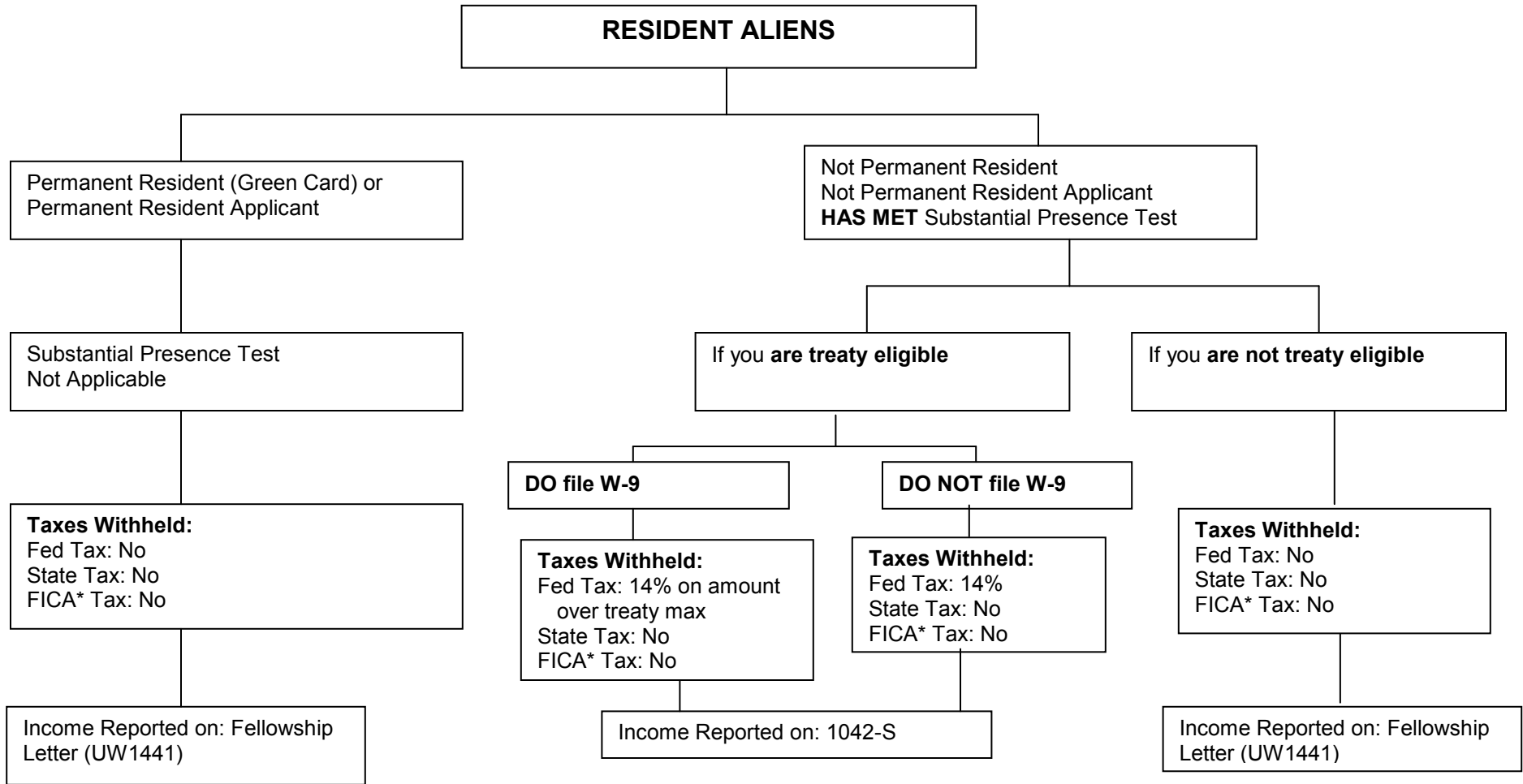
Prospective Loss Clause: If your DS-2019 or I-797 document indicates that your status is valid for more than 24 months, then you are not entitled to the tax treaty benefits.

++ Once-In-A-Lifetime Clause: Tax treaty benefits may only be used once in a lifetime.

& This treaty article is no longer effective as of 1/1/09. However, if an individual was eligible for the treaty previously, and was in the U.S. prior to 12/31/08, the treaty may still be claimed under the "grandfather" clause.

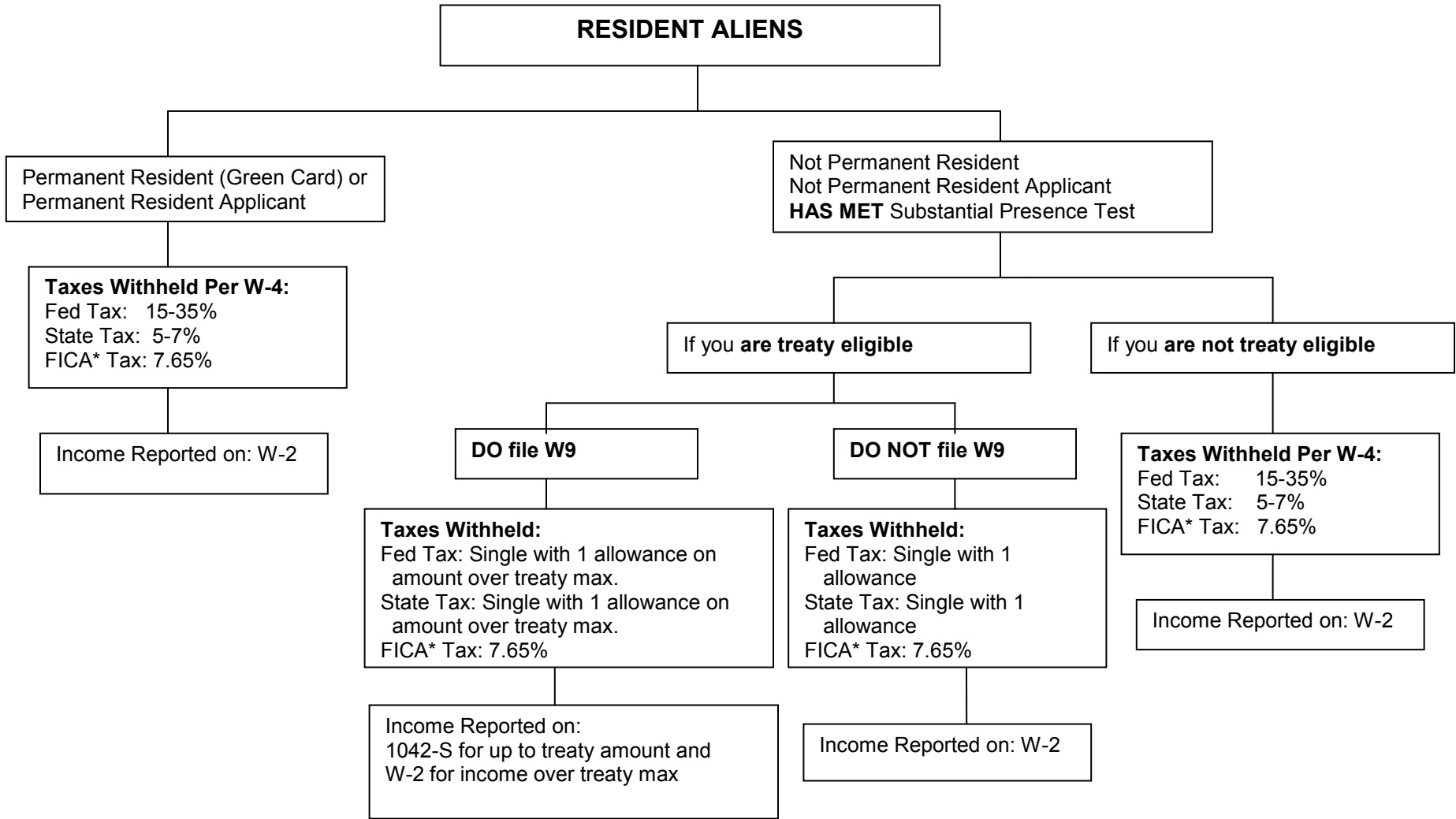
Charts

Income Code 15



*FICA includes Social Security and Medicare Tax

Income Codes 18 & 19



*FICA includes Social Security and Medicare Tax
 All Research Assistant stipends are exempt from FICA
 Wis. 218 Agreement exempts student employees from FICA tax if enrolled at ½ time
 For more details on federal tax withholding see IRS Publication 15 (Circular E), Employer's Tax Guide

Income Code 15

**NONRESIDENT ALIENS
NO TAX TREATY**

If you **have not met**
Substantial Presence Test

Taxes Withheld:

Fed Tax: 14%
State Tax: No
FICA* Tax: No

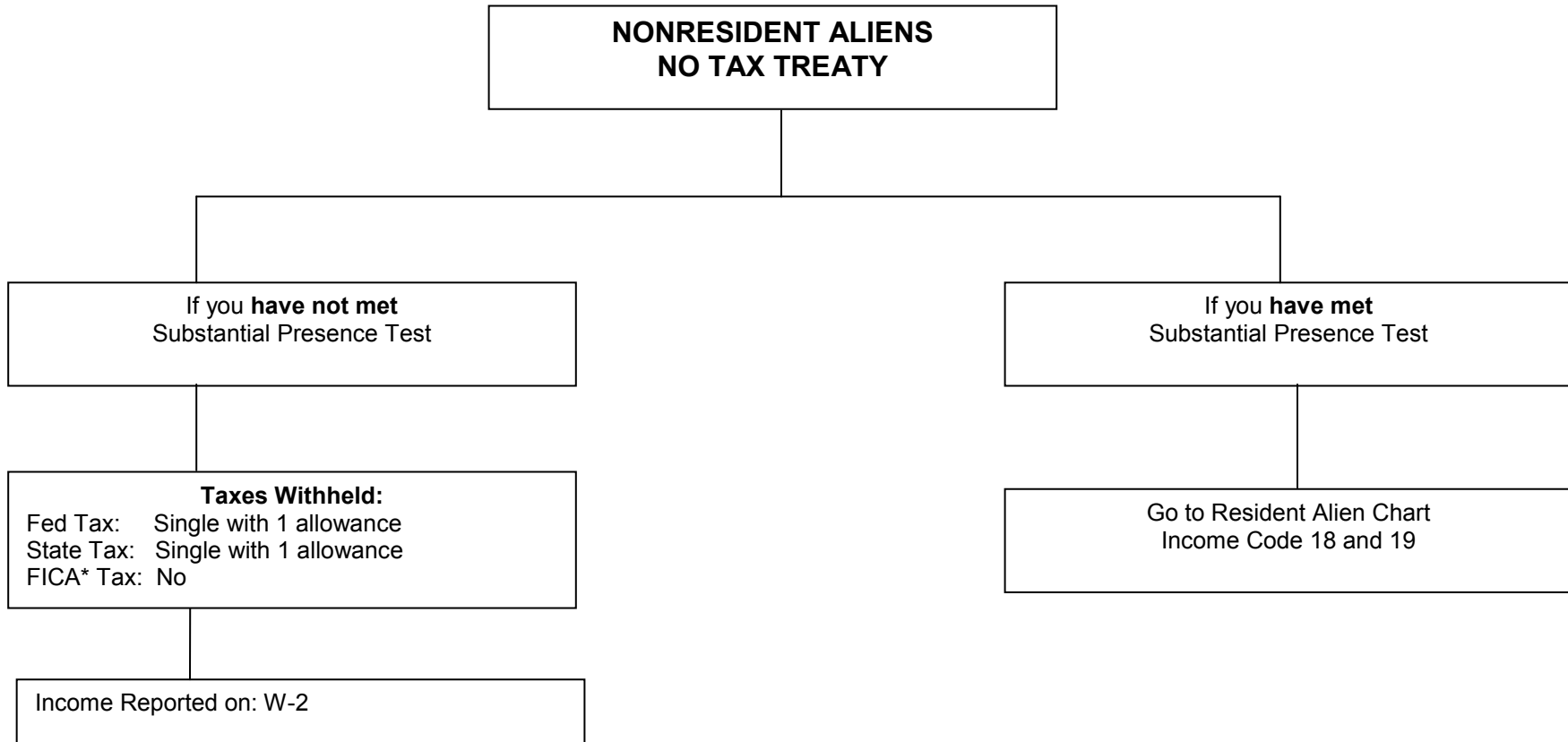
Income Reported on: 1042-S

If you **have met**
Substantial Presence Test

Go to Resident Alien Chart
Income Code 15

*FICA includes Social Security and Medicare Tax

Income Code 18 & 19**



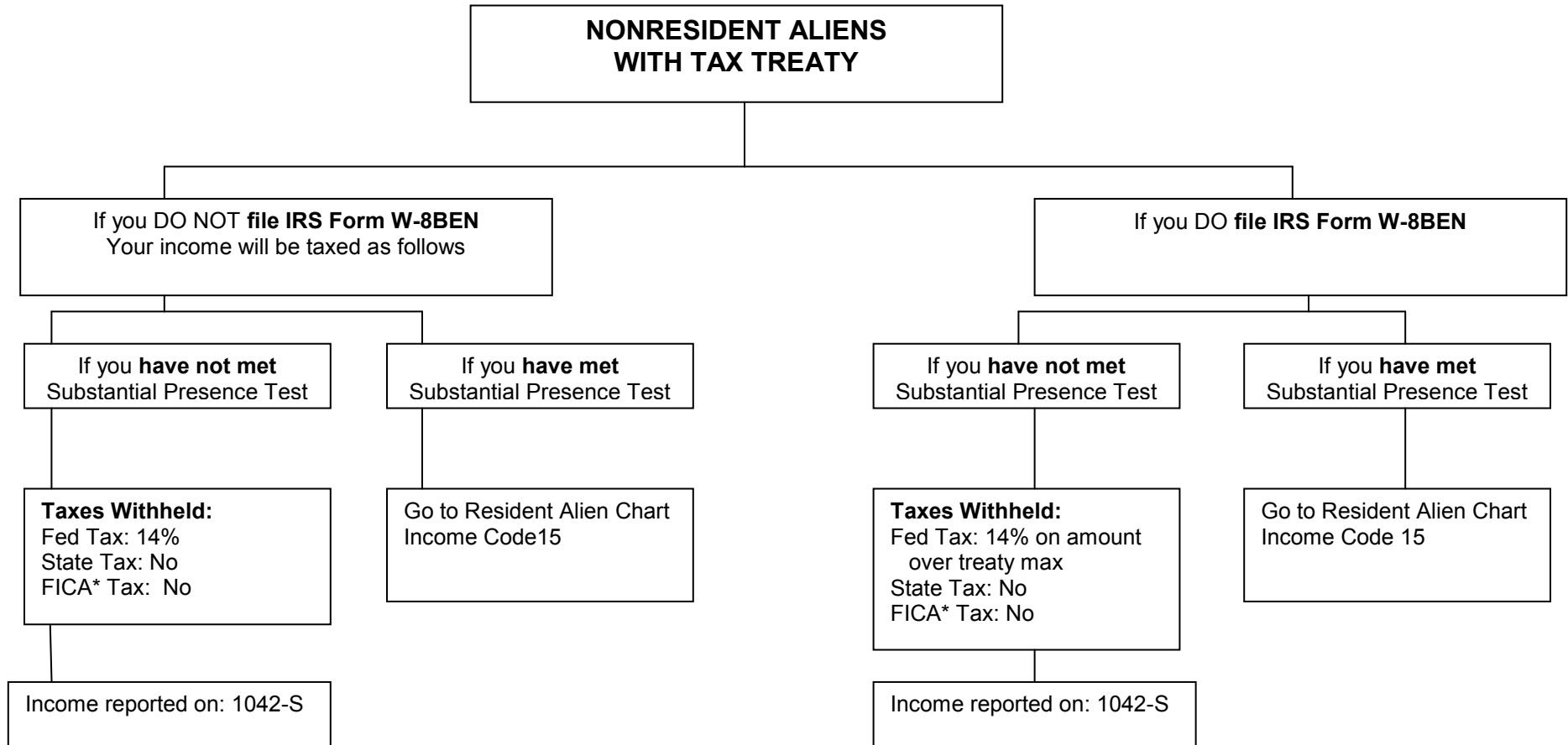
*FICA includes Social Security and Medicare Tax

For Income Code 19 **ONLY: Students from Barbados, Hungary and Jamaica may be eligible to be treated as a resident for tax purposes, regardless of residency status.

Please contact your Payroll Office for information.

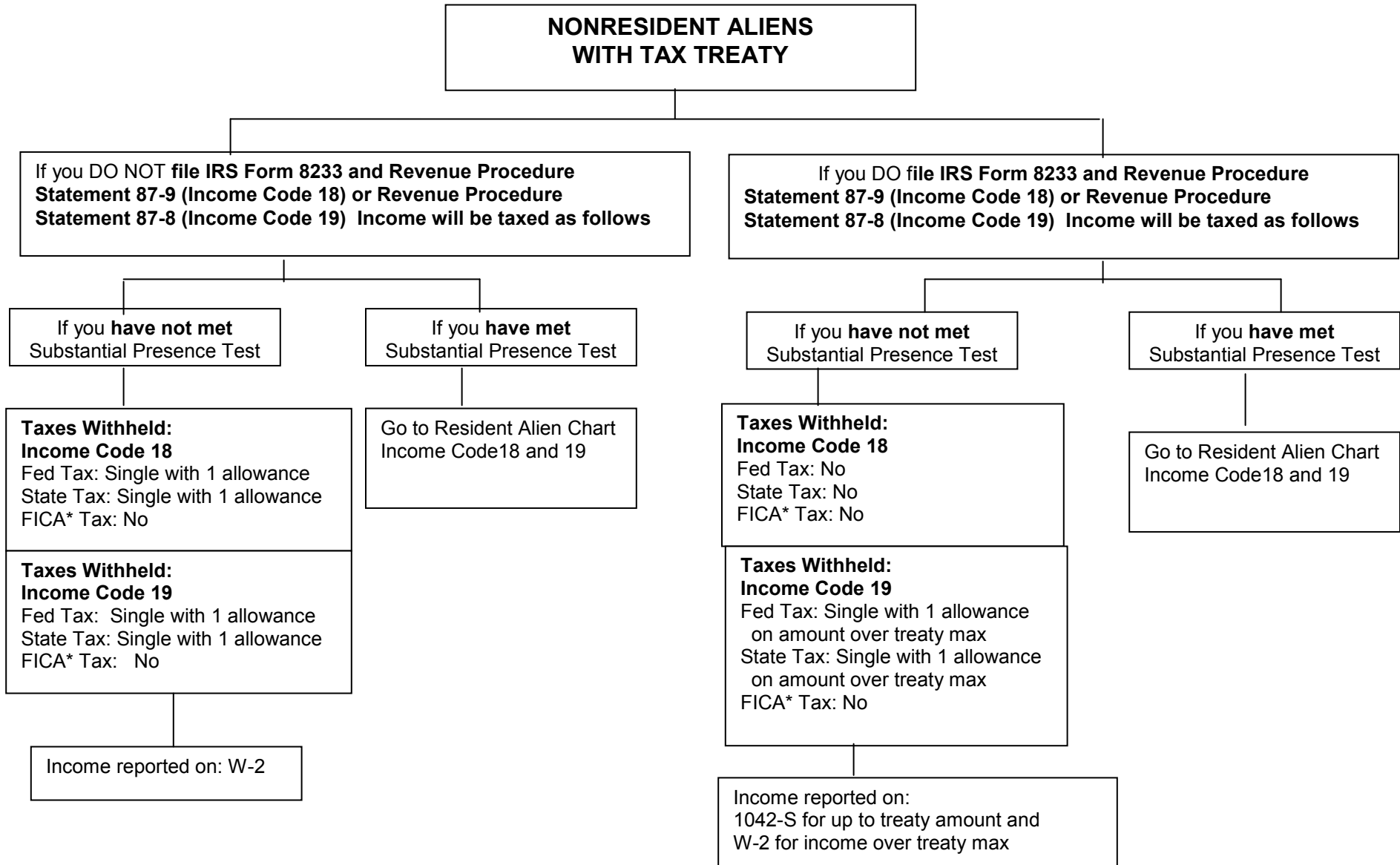
For more details on federal tax withholding see IRS Publication 15 (Circular E), Employer's Tax Guide

Income Code 15



*FICA includes Social Security and Medicare Tax

Income Code 18 & 19



*FICA includes Social Security and Medicare Tax
For more details on federal tax withholding see IRS Publication 15 (Circular E), Employer's Tax Guide

**UNIVERSITY OF WISCONSIN SERVICE CENTER
EXPLANATION OF W-2**

FORM

W-2 Wage and Tax Statement 2009

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

22222		a Employee's social security number	OMB No. 1545-0009	
b Employer's identification number		1 Wages, tips, other compensation		2 Federal income tax withheld
c Employer's name, address, and ZIP code UNIVERSITY OF WISCONSIN SYSTEM		3 Social security wages		4 Social security tax withheld
		5 Medicare wages and tips		6 Medicare tax withheld
d Control number		9 Advance EIC payment		10 Dependent care benefits
e Employee's name (first, middle initial, last)		11 Nonqualified plans		12a See Instructions for Box code E
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b code C
		14 Other TRANS PRE TAX MOVE EXP ED ASST MEALS		12c code G
f Employee's address and zip code				12d code P
15 State Employer's state I.D. No. WI	16 State wages, tips, etc.	17 State income	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	

Department of the Treasury - Internal Revenue Service

Tax Resources

For easy access to useful tax resources go to: <http://www.bussvc.wisc.edu/ecbs/tax-info.html>

Explanation of Information

- Box 1.** This is your taxable compensation. The amount has been adjusted for any amounts shown in boxes 10, 14 and codes C, E, G appearing in boxes 12a, 12b, 12c, or 12d. It also includes all taxable imputed income which would be associated with covering non-tax dependents and/or a Domestic Partner on your State Group health insurance.
- Box 3.** These are the wages subject to Social Security Tax (up to a maximum of \$106,800). Social Security Tax, also known as Old-Age, Survivors, and Disability Insurance (OASDI), is a tax that pays for benefits to entitled beneficiaries. It also includes all taxable imputed income which would be associated with covering non-tax dependents and/or a Domestic Partner on your State Group health insurance.
- Box 5.** These are wages subject to Medicare Tax (No maximum). Medicare tax, also known as Hospital Insurance (HI), is a tax that pays for hospital benefits for people covered by Medicare. It also includes all taxable imputed income which would be associated with covering non-tax dependents and/or Domestic Partners on your State Group health insurance.
- Box 9.** Advanced Earned Income Credit (EIC)--A tax return must be filed if any amount is shown in box 9. To be eligible for EIC in 2009 (the following amounts are for single marital status, please see the back of your W-2 for the amounts of other marital statuses):
1. You must have had one qualifying child and earned less than \$35,463, OR
 2. You must have had more than one qualifying child and earned less than \$40,295

You and any qualifying children must have valid social security numbers. Also you cannot claim the EIC if you have more than \$3,100 in investment income. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return. If you have at least one qualifying child, you may get as much as \$1,826 of the EIC in advance by completing Form W-5, Earned Income Credit Advance

Payment Certificate. You may also be eligible for EIC if you do not have any qualifying children, but must claim that credit on your 2009 tax return and earned less than \$13,440.

(OVER)

- Box 10.** If you participated in a Dependent Care Employee Reimbursement Account (ERA) during the plan year, this box will reflect the total amount deducted from your payroll checks for contributions to your Dependent Care Employee Reimbursement Account. Your taxable compensation in boxes 1, 3, 5 and 16 have been reduced by this amount.
- Box 12.** This box contains an employee's benefit amounts. The benefit amounts are identified by letter codes and some of the most commonly shown codes are:
- C** This amount is the taxable portion of your State Group Life Insurance coverage in excess of \$50,000 (per IRS Section 79). It is determined from an IRS tax table and reduced by life insurance premiums deducted from your payroll checks. Your taxable compensation in boxes 1, 3, 5, and 16 have been increased by this amount.
 - E** This amount is the total deducted from your payroll checks for contributions to an IRS Section 403(b) Tax Sheltered Annuity plan. Your taxable compensation in boxes 1 and 16 have been reduced by this amount.*
 - G** This amount is the total deducted from your payroll checks for contributions to an IRS Section 457 Deferred Compensation plan. Your taxable compensation in boxes 1 and 16 have been reduced by this amount.*
 - P** This amount is the non-taxable portion of your moving expense reimbursements provided as information only.

*The Economic Growth & Tax Relief Reconciliation Act (EGTRRA) of 2001 made changes in the federal tax laws that govern retirement savings program and pension laws. Contributions to 403(b) programs and 457 plans no longer need to be coordinated. Contributions to the full amount to each program are allowable.

Box 13. If you were paid wages that were covered under the Wisconsin Retirement System (WRS), **or** you contributed to either an IRS Section 403(b) Tax Sheltered Annuity or IRS Section 457 Deferred Compensation plan, **then** the Retirement Plan box will be checked.

Box 14. PRE TAX - This is the amount of pre-tax payroll deductions for Section 125 deferrals for: a) Medical Employee Reimbursement Account (ERA) and b) employee premiums for State Group Health, Major Medical (Epic), State Group Life, vision care and non-represented dental insurance premiums. Your taxable compensation in boxes 1, 3, 5 and 16 have been reduced by this amount.

MOVE EXP - This is the taxable portion of your moving expense reimbursements. Boxes 1, 3, 5 and 16 have been increased by this amount.

TRANS - This is the amount taken pre-tax from your payroll checks for qualifying transportation expenses, e.g. bus passes, parking, and vanpool. Boxes 1, 3, 5 and 16 have been decreased by this amount.

ED/ASST - This is the amount of your educational assistance reimbursement in excess of \$5,250 that is taxable. Boxes 1, 3, 5 and 16 have been increased by this amount.

MEALS – Reimbursement for business meals when you were NOT away from home overnight (per IRS Section 61). The Amounts in boxes 1 and 16 have been increased by this amount.

Box 16. These are wages that are being reported to the Wisconsin Department of Revenue. It also includes all taxable imputed income which would be associated with covering non-tax dependents and/or a Domestic Partner on your State Group health insurance.

IRS Note: Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. Review the information shown on your annual (for workers over 25) Social Security Statement.

Tax Information and Assistance

IRS--Assistance	1-800-829-1040
IRS--Forms	1-800-829-3676
IRS—Website	www.irs.gov

Wisconsin Department of Revenue--Assistance	1-608-266-2486
Wisconsin Department of Revenue—Forms	1-608-266-1961
Wisconsin Department of Revenue—Website	www.revenue.wi.gov

**UNIVERSITY OF WISCONSIN SERVICE CENTER
EXPLANATION OF 1042-S**

Form 1042-S Department of Treasury Internal Revenue Service		Foreign Person's U.S. Source Income 2009 Subject to Withholding					OMB No. 1545-0096		
		<input type="checkbox"/> AMENDED <input type="checkbox"/> PRO-RATA BASIS REPORTING					Copy D For Recipient Attach to any state tax return you file		
Line	1 Income Code	2 Gross income	3 Withholding allowances (for income code 15 or 16 only)	4 Net income (column (2) minus column (3))	5 Tax rate (%)	6 Exemption Code	7 U.S. Federal tax withheld	8 Withholding by other agents	
A									
B									
C	Totals				9 Total Withholding				
10 Amount repaid to recipient					14 Recipient's U.S. SSN or ITIN, if any				
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)			13b Recipient code		15 Recipient's foreign tax identifying number, if any		16 Country Code		
					11 Withholding agent's EIN				
					12 WITHHOLDING AGENT'S name and address UNIVERSITY OF WISCONSIN SYSTEM				
					23 State income tax withheld				
					24 Payer's state tax number		25 Name of state		

For Paperwork Reduction Act Notice, see page 15 of the separate instructions

Cat. No. 11386R

Form **1042-S** (2009)

Number	Description
1	Income Code: A code assigned by the Internal Revenue Service to indicate the type of income: Code 15 = Scholarship or Fellowship Grant Code 18 - Teaching and/or Research Code 19 - Studying and Training
2	Gross Income: The gross income by each Income Code.
3	Withholding Allowances: The Withholding Allowances is 1/12 of the personal allowances times the number of payments paid in the calendar year.
4	Net Income: Gross Income Column (2), minus Withholding Allowances Column (3), equals Net Income in Column (4).
5	Tax Rate: The percent of tax withholding applied to the income by each Income Code.
6	Exemption Code: Only two codes may apply. Code "0" indicates 14% withholding and Code "4" indicates "Exempt under Tax Treaty".
7	U.S. Federal tax withheld: The amount of taxes withheld can be calculated by multiplying the Net Income in Column (4) by the Rate of Tax from Column (5).
12	Recipient Code Will always be "01" meaning an Individual
16	Country Code: A code assigned to each country by the IRS.

(OVER)

NOTE: You **may** receive a W-2, 1042-S, and/or a Reportable Fellowship Letter reporting income or taxes withheld for this calendar year. If you receive one or all of these forms they are needed to prepare your tax returns. **DO NOT THROW THEM AWAY.**

Tax Resources

For easy access to useful tax resources go to: <http://www.bussvc.wisc.edu/ecbs/tax-info.html>

Tax Information and Assistance

IRS--General Assistance (toll free)	1-800-829-1040
IRS—Tax Treaty and Non-Resident Alien Questions	1-215-516-2000
IRS—Forms (toll free)	1-800-829-3676
IRS--Website	www.irs.gov
Wisconsin Department of Revenue--Assistance	1-608-266-2486
Wisconsin Department of Revenue--Forms	1-608-266-1961
Wisconsin Department of Revenue--Website	www.revenue.wi.gov

UNIVERSITY OF WISCONSIN
SERVICE CENTER

21 N. Park Street Suite 5101
Madison, WI 53715-1218

January 15, 2010

REPORTABLE FELLOWSHIP

2009 Tax Information
Fellowship/Scholarship Payments

The amount shown above was paid to you through the **University payroll as a Fellowship/Scholarship**. These payments were issued under the Internal Revenue Code Section 117 and do not constitute wages. Therefore, no social security or medicare deductions are required, since these payments are not for services rendered.

Any non-payrolled scholarships, such as Pell Grants or Supplemental Equal Opportunity Grants, are **not** included in the above total. If you received any of these grants, please refer to your award notice for the scholarship amounts.

Non-Degree Candidates POSTDOCTORAL FELLOWSHIPS	Degree Candidates FELLOWSHIPS
<ul style="list-style-type: none">• Amount reported above.	<ul style="list-style-type: none">• Amount reported above.
<ul style="list-style-type: none">• Total amount of fellowships are fully taxable for both federal and state income.• You may need to file estimated taxes for next year. See reverse side under Tax Information and Assistance for the website address of IRS Publication 505.	<ul style="list-style-type: none">• Educational expenses incurred can be applied to reduce the federal and state taxable income.• You may need to file estimated taxes for next year. See reverse side under Tax Information and Assistance for the website address of IRS Publication 505.

You are responsible for maintaining records to support your decision that certain awards or amounts received are not taxable. You will also need to have appropriate receipts to support your offset of your course-related expenses such as tuition, fees, books and supplies. For additional information see IRS Publication 970 Tax Benefits for Education.

(OVER)

Tax Information and Assistance

IRS Pub. 505 Tax Withholding and Estimated Tax	http://www.irs.gov/pub/irs-pdf/p505.pdf
IRS Pub. 970 Tax Benefits for Education	http://www.irs.gov/pub/irs-pdf/p970.pdf
IRS--Assistance	1-800-829-1040
IRS--Forms	1-800-829-3676
IRS--Website	http://www.irs.gov
Wisconsin Department of Revenue--Assistance	1-608-266-2486
Wisconsin Department of Revenue--Forms	1-608-266-1961
Wisconsin Department of Revenue--Website	http://www.revenue.wi.gov

APPENDIX

International Tax Forms

UW1123

UW Service Center ALIEN TAX INFORMATION REQUEST

All non-USA citizens who receive compensation **MUST** complete this form **IN ITS ENTIRETY** to determine residency status for tax purposes.

B. **USA Social Security Number** (Leave blank if applied for or unknown)

SECTION 1. PERSONAL INFORMATION

A. Family Name (Surname) First Middle			C. Date of Birth (mm/dd/yyyy)	
D. United States Street Address			E. USA Home Telephone Number ()	
F. United States City State ZIP Code		G. Email Address		
H. Name of employing department at University of Wisconsin		I. Appointment Title	J. Are you a degree candidate? <input type="checkbox"/> Yes <input type="checkbox"/> No	
K. Were you employed in USA before coming to University of Wisconsin? <input type="checkbox"/> Yes <input type="checkbox"/> No	L. Name of previous employer	M. Dates From To	N. Did you use treaty benefits? <input type="checkbox"/> Yes <input type="checkbox"/> No	

SECTION 2. IMMIGRATION & ALIEN TAX INFORMATION

A. Country of citizenship	B. Country of permanent residence (Not United States)		
C. Country Issuing Passport	D. Passport Number		
E. Current INS Visa Type (Check appropriate box below) <input type="checkbox"/> USA Permanent Resident or Permanent Resident Applicant. Proceed to Section 3.			

If you check F-1, H-1, J-1 or Other--proceed to Section 3.

F-1 INS Visa Type:

F-1 Student
 F-1 Student (post graduation practical training with student status and employment authorization)
Has this been authorized on your I-20?
 Yes No
Dates authorized on your EAD Card:
From: _____
To: _____

J-1 INS Visa Type:

J-1 Student
 J-1 Student (post graduation academic training with student status and employment authorized by:)

 J-1 Teacher or Trainee (non student)
Insert the following from IAP66, Section 4 or DS 2019 Section 4
Exchange Visitor Category

Subject/Field Code Remarks

Other INS Visa Type:

Other INS Visa Type(List):

If you check any of these boxes, your residency status is derived from and dependent on the F-1 or J-1 visa holder's status. **Proceed to Section 3.**

Spousal INS Visa Type:

F-2 Spouse/Dependent of F-1
 J-2 Spouse/Dependent of J-1 Student
Dates authorized on your EAD Card:
From: _____
To: _____
 J-2 Other-Spouse/Dependent of J-1 Teacher or Trainee (non-student)
Dates authorized on your EAD Card:
From: _____
To: _____

H-1 INS Visa Type:

H-1 Distinguished Worker
Dates authorized on your I-797:
From: _____
To: _____

SECTION 3. GREEN CARD TEST --

A. **PERMANENT RESIDENT:** Are you a lawful USA immigrant or permanent resident who possesses an Alien Registration Card ("Green Card")?
 YES -- You are a **RESIDENT ALIEN for tax purposes.** NO -- Proceed to Section 4.
Date of Green Card _____ Proceed to Section 5.

B. **PERMANENT RESIDENT APPLICANT:** Have you applied for Permanent Resident status and received an "I-551" stamp in your passport or an INS letter stating approval of your application?
 YES -- You are a **RESIDENT ALIEN for tax purposes.** Date of Application approval _____ Proceed to Section 5 NO -- Proceed to Section 4.

C. **PERMANENT RESIDENT APPLICANT:** Have you applied for Permanent Resident Status, but not received approval yet? Complete the following and Proceed to Section 4.
 YES Date that you applied: _____ Do you have an Employment Authorization (EAD) card?
 NO YES Dates Authorized: From: _____ To: _____
 NO

(OVER)

SECTION 4. SUBSTANTIAL PRESENCE CALCULATION -- See explanation in IRS Publication 519

A. Date of first USA entry ever _____ INS Visa Type during first USA entry _____	B. Expiration date of current status (DATE FROM I-20 Section 5 or IAP66 Section 3 or DS-2019 Section 3) _____
--	---

C. Detail the number of days you **were** physically present in the United States by calendar year. The term "calendar year" refers to the period January 1 to December 31.

Column 1 Calendar Year in USA (e.g., 19__ or 20__)	Column 2 INS Visa Type (e.g., F-1/student)	Column 3 Specific dates present. (For example, 01/01/XX - 12/31/XX).	Column 4 Number of days physically present
Current calendar year _____	_____	_____	_____
Last calendar year _____	_____	_____	_____
Two years ago _____	_____	_____	_____
Three years ago _____	_____	_____	_____
Four years ago _____	_____	_____	_____
Five years ago _____	_____	_____	_____
Six years ago _____	_____	_____	_____

If you were ever in the U.S. on any F or J visa prior to these years, please list the dates: _____

D. Complete the following ONLY if you are a J-1, J-2, F-1 or F-2 visa holder.

F-1 OR J-1 STUDENT or F-2 OR J-2 SPOUSE:

- I was physically present in the USA as a student, trainee, or teacher for any part of five or fewer calendar years **OR** I am the F-2 or J-2 spouse of this individual. Therefore I am a **NONRESIDENT ALIEN** and exempt from the Substantial Presence Test for tax purposes. Proceed to Section 5.
- I was physically present in the USA as a student, trainee, or teacher for more than five calendar years **OR** I am the F-2 or J-2 spouse of this individual. Proceed to Section E below.

J-1 TEACHER OR TRAINEE (NON-STUDENT) or J-2 SPOUSE:

- I was **never** physically in the USA within the six calendar years preceding the current year **OR** I was physically present in the USA as a student, trainee, or teacher for **only one calendar year** within the six calendar years preceding the current year **OR** I am the J-2 spouse of this individual. Therefore, I am a **NONRESIDENT ALIEN** and exempt from the Substantial Presence Test for tax purposes. Proceed to Section 5.
- I was physically in the USA for any part of two or more of the preceding six calendar years **OR** I am the J-2 spouse of this individual. Proceed to Section E below.

E. SUBSTANTIAL PRESENCE TEST

Student visa holders do not include days present in the first five calendar years that you were here.
Non-student J-1 or J-2 visa holders do not include days present in the first 2 years of the preceding six calendar years.

Column 1 Calendar Year in USA (e.g. 20__)	Column 2 Number of days physically present	Divided by	Column 3 Calculation Factor	=	Column 4 Computation For Substantial Presence Test (Col 2 divided by Col 3)
Current calendar year _____	_____	÷	1	=	(E1)
Last calendar year _____	_____	÷	3	=	_____
Two years ago _____	_____	÷	6	=	_____
TOTAL of Column 4					(E2)

RESULTS OF SUBSTANTIAL PRESENCE TEST:

A person who has been in the USA 31 days or more in the current calendar year, **AND** 183 days or more in combined current and two prior calendar years (see Lines E1 and E2) = **Meets Substantial Presence Test.**
 A person not meeting both of the above requirements = **Does not meet Substantial Presence Test.**

BASED ON THE ABOVE RESULTS:

- I have **MET THE SUBSTANTIAL PRESENCE TEST.** Therefore, I am a **RESIDENT ALIEN** for tax purposes. Proceed to Section 5.
- I have **NOT MET THE SUBSTANTIAL PRESENCE TEST.** Therefore, I am a **NONRESIDENT ALIEN** for tax purposes. Proceed to Section 5.

SECTION 5. CERTIFICATION OF INFORMATION

For tax purposes, I am a:

PERMANENT RESIDENT OR APPLICANT RESIDENT ALIEN NONRESIDENT ALIEN

I certify that to the best of my knowledge, all of the information I have provided above is true, correct and complete.

Date _____	Signature _____	Office Telephone Number _____
------------	-----------------	-------------------------------

SOCIAL SECURITY NUMBER REPORT

This form is only used by the appointee that is applying for a Social Security.
If you are required to apply for an Individual Taxpayer Identification Number DO NOT use this form.

International Visitor:

- Approximately three weeks after you apply for your social security number, your card will be mailed to your local address.
- To avoid unnecessary taxes from being withheld from your paycheck, you may call your local Social Security Office to obtain your Social Security Number by phone. This may be done within 3 weeks after you apply.
- Complete the following information and submit this form to your payroll office.

Name Family Name (Surname), First, Middle Initial	Social Security Number
Department Name	Birthdate (mm/dd/yyyy)

Payroll and Benefit Coordinator:

1. Make the necessary changes to the payroll records.
2. Send this form to the Office of Human Resources
21 N. Park Street, Suite 5101

Form W-4 | Employee's Withholding Allowance Certificate

See Reverse Side for Instructions

Please Type Data Below. This is a tax form. Do not use this form for an Address Change only. On every W-4 form you submit you must indicate your marital status and exemption status or it will be assigned to Single with zero exemptions.

Personal Information					
Last Name		First Name		MI	Date of Birth (mm/dd/yyyy)
Gender <input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Other		U.S. Social Security Number		Empl ID (if known)	Home Phone Number
Email Address			Citizenship – Check the box that best describes you <input type="checkbox"/> Born in USA <input type="checkbox"/> Naturalized Citizen <input type="checkbox"/> Neither If 'Neither', complete International Visitors section at bottom.		
Marital Status – For Tax Withholding (check only one) <input type="checkbox"/> Single (or married but legally separated) <input type="checkbox"/> Married <input type="checkbox"/> Married but withhold at higher Single rate Note: All Nonresident Aliens are required to check either 'Single' or 'Married but withhold at higher Single rate' (see additional instructions on reverse side)					
U.S. Address →	Street		Apt. No.	City	
				State	Zip
Foreign Address →	Street		Apt. No.	City	
	Province		Country		Postal Code
Withholding Information					
Exempt (Exempt status expires annually on February 15). International Nonresident Alien employees cannot claim exempt. (This is not international tax treaty. See Glacier instructions on back.) I claim exemption from withholding this year. I certify that I meet BOTH of the following: <ul style="list-style-type: none"> ▪ Last year I had a right to a refund of ALL income tax withheld because I had no tax liability; AND ▪ This year I expect a refund of ALL income tax withheld because I expect to have no tax liability AND that I do not meet the conditions listed on the reverse side. EXEMPT for Federal Tax: <input type="checkbox"/> Yes <input type="checkbox"/> No EXEMPT for Wisconsin State Tax: <input type="checkbox"/> Yes <input type="checkbox"/> No If you have checked yes in one of these boxes, do NOT enter any amounts in the Federal and/or Wisconsin State Tax blocks.					
FEDERAL TAX			WISCONSIN STATE TAX		
Number of Allowances for Federal Tax (leave blank if claiming exempt): _____		Additional Federal Tax to be Withheld: \$ _____		Number of Allowances for State Tax (leave blank if claiming exempt): _____	
				Additional State Tax to be Withheld: \$ _____	
Wisconsin Nonresident Reciprocity Declaration					
I declare that while working in Wisconsin, I am a legal resident of the state indicated below, and that I am not subject to Wisconsin income tax withholding in accordance with a reciprocal tax agreement. Check appropriate box: <input type="checkbox"/> Indiana <input type="checkbox"/> Illinois <input type="checkbox"/> Michigan <input type="checkbox"/> Kentucky If you have checked one of these boxes, do NOT enter any amounts in the Wisconsin State Tax blocks.					
If your UW work is performed outside of Wisconsin , you reside outside of Wisconsin, and you are not a Wisconsin resident, complete the following: USA State or foreign country of Residence: _____ USA State or foreign country where work is performed: _____ U.S. Citizens working outside of the U.S. may qualify for exemption from state and federal income tax by filing IRS Form 673 .					
Under the penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete. (This form is not valid unless you sign it.)					
Employee Signature				Date (mm/dd/yyyy)	

All International Visitors Complete the Following – See reverse side for instructions

Are you a permanent U.S. resident (green card holder)? <input type="checkbox"/> Yes <input type="checkbox"/> No - if 'No', specify Visa Type (current immigration status): _____		Original Date of Entry to the U.S. on current immigration status: (mm/dd/yyyy)	Country of Citizenship:
			Country of Tax Residence (not U.S.):

W-4 Instructions

All International Visitors:

All International visitors must provide an email address in order to obtain access to the Glacier Nonresident Alien Tax Compliance System, which is required.

Within one week after your position, visa code and email address have been entered into the Human Resource System, you should receive instructional emails from UWHRAdministration@ohr.wisc.edu and support@online-tax.net. These emails will also contain the web link, login and password you will need to access Glacier.

After you enter your immigration information and history into Glacier's self-service application, Glacier will reveal whether you are a resident or nonresident alien **for tax purposes**. Glacier will also issue tax treaty forms, if you are eligible. Following your Glacier entry, you will be instructed to print, sign and deliver the required forms and immigration document photocopies to the person listed on the second page of your Glacier Tax Summary Report.

Instructions for International Nonresident Aliens:

Marital Status: Check "Single", or if you are married, check "Married but withhold at higher Single rate".

Exempt: Check "No". International Nonresident Alien employees **cannot** claim exempt for either Federal or State Tax. (This is not international tax treaty.)

Number of Allowances for Federal and Wisconsin State Tax: Enter "1" Allowance unless:

You are from Canada or Mexico. If so, you will be taxed as Single, but may claim additional allowances for your dependents for both Federal and State purposes. Your dependents DO NOT need to live with you in the USA.

You are from the Republic of Korea. If so, you will be taxed as Single, but may claim additional allowances for your dependents for both Federal and State purposes ONLY if your dependents live with you in the USA.

Students from India: Per IRS regulations, the only Nonresident Aliens eligible to claim the Standard Deduction are Students from India. Write "India Student" in the 'Additional Federal Tax to be withheld' box to claim this benefit.

For more details on federal tax withholding, see [IRS Pub. 15 \(Circular E\), Employer's Tax Guide](#), [IRS Pub. 901 U.S. Tax Treaties](#), and [IRS Pub. 515 Withholding of Tax on Nonresident Aliens and Foreign Entities](#).

Instructions for All Other Persons:

Exempt: You are **not** eligible to claim exempt if:

You can be claimed as a dependent on someone else's tax return, and

1. Your income exceeds \$950 and includes more than \$300 of unearned income (interest on savings, dividends, etc.) for Federal or Wisconsin, **or**
2. Your gross income (total unearned income and earned income) was more than \$9,300 if single, \$12,010 if head of household, \$16,750 if married filing jointly, or \$7,960 if married filing separately.

Allowances: Enter the allowances you can claim. ([IRS Pub. 919](#) will help you figure the number of withholding allowances you can claim). In general you can claim one allowance for:

- yourself, if no one else is claiming you as a dependent,
- your spouse, if your spouse does not work,
- each dependent not claimed by someone else

If claiming "EXEMPT" from federal and/or state withholding you must leave the Allowance Box blank.

To DECREASE withholding, increase the number of allowances.

To INCREASE withholding, decrease the number of allowances.

Additional Tax

If you want additional tax withheld: (1) estimate the yearly amount you have had under withheld; (2) divide the yearly amount by the number of pay periods remaining in the calendar year and enter the result in the Additional Tax blocks. For Wisconsin State tax, a [Form WT-4A](#) must be completed, if you are withholding only a fixed dollar amount. Additional tax withholding amounts are taken from every check. If you wish to discontinue previously requested additional or fixed tax withholding, you must submit a new W4 and/or WT-4A.

Reference Pages

All IRS forms mentioned on this page can be found at <http://www.irs.gov>. For additional tax information, visit <http://www.bussvc.wisc.edu/uwpc/uwpc-taxes-menu.html>.