

Step 2 Substantial Presence Test	This step involves a calculation of the number of days that you have been physically present in the U.S. during the current year and the two immediately preceding years. It is important to note that some days of physical presence may not be counted for this test. Please review the Instructions before completing step 2.			
YEAR	PERIOD (S) WHEN YOU WERE PHYSICALLY PRESENT IN THE U.S.	TOTAL COUNTABLE DAYS OF U.S. PRESENCE	CALCULATION FACTOR	DAYS TO COUNT
Current Year: _____	_____	_____	X 1 =	_____
1st Preceding Year: _____	_____	_____	X 1/3 =	_____
2nd Preceding Year: _____	_____	_____	X 1/6 =	_____
			TOTAL	_____

SECTION E. SUMMARY OF FOREIGN STATUS FOR FEDERAL TAX WITHHOLDING

- Check here if your total days in Step 2 are less than 183 days. You are a nonresident alien for Federal tax purposes for the current year. Proceed to Section G.
- Check here if your total days in Step 2 are equal to or greater than 183 days. You are a resident alien for Federal tax purposes for the current year. Proceed to Section F.

SECTION F. CLOSER CONNECTION TEST

Even though you meet the substantial presence test and are considered a resident alien for Federal tax purposes, you may be eligible to claim the closer connection exception. Please read the Instructions for information regarding the closer connection exception.

- Yes, I qualify for the closer connection exception and have attached an IRS determination letter. Proceed to Section G.
- No, I do not qualify for the closer connection exception. Proceed to Section G.

SECTION G. CLAIM OF TAX TREATY BENEFITS (Complete if applicable, otherwise proceed to section I.) (Please note that tax treaty benefits do not apply to California Personal Income Tax Withholding).

The payments that you receive from the University may be eligible for an exemption from Federal tax withholding under a tax treaty between the U.S. and your country of residence. If you are receiving a scholarship, fellowship, or royalty payment and are eligible to claim tax exemption, please complete the information below:

Country of Residence _____ Treaty Article _____

If you are an employee and previously used the tax treaty exemption, list all years in which you used the tax treaty exemption. Years: _____

See Instructions for further information and any additional reporting requirements.

SECTION H. WORKING OUTSIDE THE U.S. (See Instructions)

I am not a U.S. citizen or permanent resident of the U.S., and all of my services for the University of California are performed in _____.

SECTION I. CERTIFICATION

I certify that the information on this form, to the best of my knowledge and belief, is true, correct, and complete. I understand that if my immigration status changes from that which I have indicated on this form, I must submit a new Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN) form.

Signature _____ Date _____

OFFICIAL USE ONLY

Was the Substantial presence test met? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date eligible for meeting the Substantial Presence Test.	Name Email Address	Date
--	--	-----------------------	------