

FOREIGN INDIVIDUAL INFORMATION REQUEST

SECTION 1: BUSINESS ACTIVITY - TO BE COMPLETED BY DEPARTMENT

The _____ has invited _____ to Washington University. This individual's activities will begin on _____ and end on _____. While visiting WU, the guest will engage in the following activities:

(Please provide a brief description of the individual's activities here)

The guest will be receiving the following types of payments for these activities (please select all that apply):

- | | | |
|---|--|---|
| <input type="checkbox"/> Honorarium | <input type="checkbox"/> Consulting fee | <input type="checkbox"/> Speaker/lecture fee |
| <input type="checkbox"/> Copyright royalty | <input type="checkbox"/> Industrial royalty | <input type="checkbox"/> Study participant payment |
| <input type="checkbox"/> Travel grant/stipend | <input type="checkbox"/> Travel reimbursement | <input type="checkbox"/> 3rd party payment for travel |
| <input type="checkbox"/> Prize/award | <input type="checkbox"/> Other - Describe: _____ | |

Department Contact: _____

SECTION 2: PERSONAL INFORMATION

Last Name _____	Foreign Street Address 1* _____
First Name _____	Foreign Street Address 2 _____
Date of birth _____	Foreign City _____
US Street Address _____	Foreign Province/Region _____
US City, State, Zip _____	Foreign Postal Code _____
Check one if applicable:	Country _____
<input type="checkbox"/> US Citizen <input type="checkbox"/> Lawful Permanent Resident	<i>*Must be address of residence. Please do not provide a work or separate mailing address unless it is your home address.</i>
If you check one of the boxes above, please attach a copy of your US passport or green card, then, GO to section 9.	

SECTION 3: VISA STATUS AND PASSPORT INFORMATION

- Step 1** - Attach a copy of the following documents: *Passport picture and details page
*Passport entry stamp for the current visit to the US

Step 2 - Select your applicable visa status for the current visit to the US and follow the associated instructions.

- Canadian Visitor - no visa or entry stamp required. **GO to section 4.**
- WB/WT - Visa waiver for business or tourism through ESTA. **GO to section 4.**
- B1/B2 - Visitor for Business or Tourism. **GO to section 4.**
- H-1B/O-1 - Employee. **GO to section 5.**
- F-1 - Student. **GO to section 6.**
- J-1 - Exchange visitor. Select your J-1 category below, then **GO to section 7.**
- Student Research/Short-term Scholar Physician Trainee Professor
- Other - Please describe: _____ **GO to section 8.**

SECTION 4: B1/B2, WB/WT, AND CANADIAN VISITORS

Visitors traveling to the US for business purposes in B1/B2, WB/WT status, or Canadian visitors not required to have a visa, must meet certain requirements to be eligible to receive an honorarium payment or travel reimbursement from Washington University. Please answer the following questions to determine whether you qualify.

- Will the activity you are engaged in at Washington University last longer than 9 days? Yes No
- Have you received an honorarium from any other US organizations in the last 6 months? Yes No
If yes, from how many US organizations have you received an honorarium in the last 6 months? _____
- Is the activity in which you are engaging at Washington University a usual academic activity (such as a lecture, attending a conference or symposium, et al)? Yes No

GO to section 8.

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SECTION 5: H-1B VISA HOLDERS

The employment and/or compensation of an individual holding an H-1B visa is specific to such individual's sponsoring employer. Consequently, compensation by Washington University (or any organization other than the sponsoring institution) directly to a visiting H-1B visa holder is not permitted under federal law. However, payment for services (honorarium, consultant fees, speaker fees) *may* be made to the individual's sponsoring employer.

Reimbursement for travel expenses (transportation, hotel and meals) may be made directly to a visiting H-1B visa holder **only** if the H-1B visitor's purpose for travelling to the university *and* activities while on campus are incidental to the individual's job duties for his or her sponsoring employer, as specified in the Form I-129 filed by the sponsoring employer on behalf of the H-1B visitor.

If you are seeking reimbursement for travel expenses, you must submit a written acknowledgement signed by your employer prior to your visit, attesting that the activities to be conducted at WU are incidental to your employment, will be conducted on behalf of your employer and that your employer approves reimbursement of travel expenses directly to you. This requirement cannot be waived by the university under any circumstance.

Attach acknowledgement to this form. Failure to submit the required acknowledgement to WU will result in a denial of reimbursement by WU.

GO to section 8.

SECTION 6: F-1 VISA HOLDERS

An F-1 visa holder is admitted to the US under an approved program by a specific sponsoring institution. Activities of an F-1 are limited by their program. Provided that the activities conducted at Washington University fall within the parameters of the F-1's approved program, the activities are allowable. Prior to the F-1's visit to Washington University, the determination should be made by the sponsoring organization's Responsible Officer whether the activities conducted at WU are allowable under the F-1's exchange visitor program.

You must obtain prior written authorization from the sponsoring institution's Responsible Officer or Designated School Official to engage in activities at a WU and to receive a travel reimbursement. Attach written authorization to this form. Failure to submit the required authorization to WU will result in a denial of reimbursement and/or payment by WU.

F-1 visa holders are **NOT** authorized to work or be paid for services by any institution other than their sponsoring institution.

Special rules for determining your US tax status when in the United States on an F-1 Visa:

Section 8 of this form will assist you when determining your US tax status (resident alien or non-resident) for the current year. Your tax status is based on the number of days you have been present in the US during the current and previous years. F-1 visa holders are subject to an exemption rule that states that F-1 visa holders are exempt from counting days for the first **5** calendar years that they are in the US as a student, trainee, teacher, or cultural exchange visitor in F, J, M, or Q status.

How many calendar years have you been in the US in the following statuses? **Please note that any part of a year that has been spent in the US under one of these statuses will constitute a full year toward the 5 year exemption.**

F Status ____ J-1 Student ____ J-1 Non-Student ____ M or Q Status ____

Total	0
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- If the total above is less than or equal to **5**, **DO NOT** include any of the days for the years listed above in the substantial presence test in section 8.
- If the total above is **6**, enter the number of days you've spent in the US during the current year in the substantial presence test in section 8.
- If the total above is **7**, include the number of days you've spent in the US during the current year and first prior year in the substantial presence test in section 8.
- If the total above is **8**, include the number of days you've spent in the US during the current year, first prior year, and second prior year in the substantial presence test in section 8.

GO to section 8.

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SECTION 7: J-1 VISA HOLDERS

A J-1 visa holder is admitted to the US under an approved program by a specific sponsoring institution. Activities of a J-1 are limited by their program. A J-1 scholar or researcher must obtain and provide to the sponsoring institution's Responsible Officer (RO) or Designated School Official (DSO), a letter, agreement, or contract for services from WU which sets forth the terms and conditions of the offer to visit WU, including the duration, number of hours, field or subject, amount of compensation, and description of the activity. Prior to the J-1's visit to Washington University, the determination should be made by the sponsoring organization's Responsible Officer whether the activities conducted at WU are allowable under the J-1's exchange visitor program.

You must obtain prior written authorization from your sponsoring institution's Responsible Officer or Designated School Official to engage in activities at WU and to receive a travel reimbursement and/or honorarium payment. Attach written acknowledgement to this form. Failure to submit the required authorization to WU will result in a denial of reimbursement and/or payment by WU.

Special rules for determining your US tax status when in the United States on a J-1 Visa:

Section 8 of this form will assist you when determining your US tax status (resident alien or non-resident alien) for the current year. Your tax status is based on the number of days you have been present in the US during the current and previous years. J-1 visa holders are subject to an exemption rule based on the purpose of their J-1 program - either student or non-student.

J-1 Student - The exemption rule states that J-1 visa holders in the US with a primary purpose of studying at an academic institution or vocational school are exempt from counting days for the first **5** calendar years that they are in the US as a student, trainee, teacher, or cultural exchange visitor in F, J, M, or Q status.

How many calendar years have you been in the US in the following statuses? **Please note that any part of a year that has been spent in the US under one of these statuses will constitute a full year toward the 5 year exemption.**

F Status _____ J-1 Student _____ J-1 Non-Student _____ M or Q Status _____

Total	0
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- If the total above is less than or equal to **5**, **DO NOT** include any of the days for the years listed above in the substantial presence test in section 8.
- If the total above is **6**, enter the number of days you've spent in the US during the current year in the substantial presence test in section 8.
- If the total above is **7**, include the number of days you've spent in the US during the current year and first prior year in the substantial presence test in section 8.
- If the total above is **8**, include the number of days you've spent in the US during the current year, first prior year, and second prior year in the substantial presence test in section 8.

GO to section 8.

J-1 Non-Student - The exemption rule states that J-1 visa holders in the US with a primary purpose of teaching or training (other than those in a student capacity), will be exempt from counting days for **2** calendar years, as long as the individual has not been present in the US in F, J, M or Q status for any part of 2 years in the 6 years prior to the current year.

In how many calendar years have you been in the US in the following statuses during the last 6 years? **Please note that any part of a year that has been spent in the US under one of these statuses will constitute a full year toward the 2 year exemption.**

F Status _____ J-1 Student _____ J-1 Non-Student _____ M or Q Status _____

Total	0
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- If the total above is less than or equal to **2**, **DO NOT** include any of the days for the years listed above in the substantial presence test in section 8.
- If the total above is **3**, enter the number of days you've spent in the US during the current year in the substantial presence test in section 8.
- If the total above is **4**, include the number of days you've spent in the US during the current year and first prior year in the substantial presence test in section 8.
- If the total above greater than **5**, include the number of days you've spent in the US during the current year, first prior year, and second prior year in the substantial presence test in section 8.

GO to section 8.

FOREIGN INDIVIDUAL INFORMATION REQUEST

SECTION 8: US TAX STATUS

US Tax Status

To determine proper tax reporting, we must determine your US tax status for the current year. Foreign visitors in the US on a visa will fall under the category of resident alien or non-resident alien for tax purposes. Resident alien individuals will receive a form 1099 to report taxable income for the year. Non-resident alien individuals will receive a form 1042-S to report taxable income for the year.

Substantial Presence Test - OPTIONAL - If you are unsure of your current US tax status, complete the test below.

An individual is considered a US tax resident if he/she meets the substantial presence test for the current calendar year. To meet this test, an individual must be physically present in the US on at least 31 days during the current year and the equivalent of 183 days during the last 3 years. The equivalent of 183 days is calculated using: 1) All days you were present in the current year; 2) 1/3 of the days you were present in the first prior year; and 3) 1/6 of the days you were present in the second prior year.

Use the table below to assist you in determining your US tax status:

Current Year:	_____ Visa Status _____	# of Days in the US _____	x 1 _____	- _____	Annual Total
	_____ Visa Status _____	# of Days in the US _____	x 1 _____	- _____	
<i>If the annual total of the current year is less than 31 days, STOP - you are a non-resident alien. If the annual total of the current year is 31 days or more, please proceed to the 1st and 2nd prior year sections.</i>					
1st Prior Year:	_____ Visa Status _____	# of Days in the US _____	x 1/3 _____	- _____	
	_____ Visa Status _____	# of Days in the US _____	x 1/3 _____	- _____	
2nd Prior Year:	_____ Visa Status _____	# of Days in the US _____	x 1/6 _____	- _____	
	_____ Visa Status _____	# of Days in the US _____	x 1/6 _____	- _____	
Total Days in the US During the Last 3 Years					_____ -

If Total Days in the US During Last 3 Years is ≥ 183, you are a **resident alien**.

If Total Days in the US During Last 3 Years is < 183, you are a **non-resident alien**.

I certify that for tax purposes, I am a:

- Resident alien - Complete only Section 9 - Form W-9, do NOT complete section 10.
- Non-resident alien - Skip section 9 and complete only Section 10 - Form W-8BEN

Signature of Individual

Date

SECTION 9: SUBSTITUTE FORM W-9 - REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

<p>Last Name _____</p> <p>First Name _____</p> <p>Street Address 1 _____</p> <p>Street Address 2 _____</p> <p>City, State, Zip _____</p> <p>Taxpayer Identification Number _____</p> <p>TIN Type (check one): <input type="checkbox"/> Social Security Number</p> <p> <input type="checkbox"/> Employer Identification Number</p>	<p>Federal Tax Classification (check one):</p> <p><input type="checkbox"/> Individual/Sole proprietor or single-member LLC</p> <p><input type="checkbox"/> C Corporation</p> <p><input type="checkbox"/> S Corporation</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Trust/Estate</p> <p><input type="checkbox"/> Limited Liability Company</p> <p>LLC Tax Classification - C=Corporation, S = S Corporation, P= Partnership _____</p> <p><input type="checkbox"/> Other _____</p>
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Certification:

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I no longer subject to back up withholding; and
3. I am a citizen or other U.S. Person; and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification Instructions - You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. Item 4 above is not applicable to this form W-9.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required required to avoid back-up withholding.

Signature of US Person

Date

IF YOU COMPLETED SECTION 9, DO NOT COMPLETE SECTION 10.

Foreign Individual Information Request

SECTION 10: SUBSTITUTE FORM W-8BEN - CERTIFICATE OF FOREIGN STATUS OF BENEFICIAL OWNER FOR US TAX WITHHOLDING AND REPORTING

Part I: Identification of Beneficial Owner

Name of beneficial owner _____
Country of citizenship _____
Date of Birth _____
Permament Residence Address 1 _____
Permament Residence Address 2 _____
City, Province, Postal Code _____
Country _____
Mailing Address (if different) _____
City, Province, Postal Code _____
Country _____

Taxpayer Identification Number _____
Type of Identification Number [] US TIN
[] Foreign TIN
[] GIIN

Part II: Claim of Treaty Benefits

1. I certify that the beneficial owner is a resident of (name of country) within the meaning of the income tax treaty between the United States and that country.
2. Special rates and conditions: The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 1 above to claim a _____ % rate of withholding on (specify type of income): _____
3. Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part III: Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that (Please select the applicable set of certifications below):

Form W-8BEN : (1) I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution; (2) The person named in Part I of this form is not a U.S. Person; (3) The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an applicable income tax treaty, or (c) the partner's share of a partnership's effectively connected income; (4) The person named in Part I of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and (5) For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

The IRS does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-US person, establish your chapter 4 status (if required), and if applicable, obtain a reduced rate of withholding.

Signature of beneficial owner

Date



YOU HAVE COMPLETED THIS FORM. PLEASE ENSURE THAT YOU HAVE SIGNED IN SECTION 8 AND COMPLETED EITHER SECTION 9 OR SECTION 10. DO NOT COMPLETE BOTH SECTIONS.

The preferred submission method for this form and its attachments is via email to TaxDepartment@wustl.edu. Original copies of the documentation are not required. If you have additional questions regarding payments to foreign individuals, please contact Chelsea Kopmann at c.kopmann@wustl.edu or 314-935-3733.