

# GUIDE TO COMPLETING FORM WH-1

## (for students who are citizens of the Compact of Free Association nations)

You may be asked to submit a form called a WH-1 form if you will be receiving a scholarship or stipend payment. The purpose of the form is so that the University can determine if taxes need to be withheld from your payment. Follow the steps below if you need to complete a WH-1 form.

### SECTION A. PERSONAL INFORMATION

#### 1. General Information

- **Last Name:** Enter your family name/surname from your passport.
- **First Name:** Enter your given name(s) (first name) from your passport, if applicable.
- **Middle:** Enter a middle name, if applicable.

**Note:** If you have a U.S. social security number (SSN) or ITIN (Individual Taxpayer Identification Number), your name should match your name as printed on your social security card or ITIN letter.

- **U.S. Social Security Number or ITIN Number:** Enter your number, if you have one. If you do not have an U.S. SSN or ITIN, then you cannot claim a tax treaty benefit (meaning that taxes will definitely be withheld from your payment), nor can you claim resident alien status if you qualify.
- **Country of Citizenship:** Enter the country where you claim citizenship. This normally is represented by the passport you used to enter the U.S.
- **Country of Residence for Tax Purpose:** This is usually where you hold permanent residency and live when you are not in the U.S. For most, this is the same as the country of citizenship.
- **E-mail Address:** Enter your email address.
- **[For Non-UH Personnel]:** Skip this part.

#### 2. U.S. Mailing Address

- This mailing address is where your payments will be mailed (unless you sign up for direct deposit) and where tax documents (like a 1042-S form, which you will need for your U.S. tax return) for those payments will be mailed. If your address changes at any point after you submit this form, you need to submit this form again with the updated address as soon as possible. If you are currently living outside the U.S. and do not have a U.S. mailing address, leave it blank or enter "N/A."
- **Number and Street:** Use correct formatting. Building number comes before the street, and if you have a room (RM), apartment (APT) or unit (UNIT), it should come after the street. Commas (,) and periods (.) are not needed. Example: 521 West Lanikaula St Rm E-101

- **City:** Enter the city name in full. Example: Hilo
- **State:** Enter the abbreviation for the state. Example: HI
- **Zip Code:** Enter the 5-digit zip code. Example: 96720

### 3. Foreign Mailing Address

- This mailing address may be used to send payments and tax documents (like a 1042-S form) if you do not have a U.S. mailing address. If your address changes at any point after you submit this form, you need to submit this form again with the updated address as soon as possible.
- **Number and Street:** Enter enough information so that any mail sent would be able to reach you.
- **City/Province:** Enter your city and/or province, if applicable.
- **Country:** Enter your country.
- **Postal Code:** Enter your postal code, if applicable.

## SECTION B. U.S. IMMIGRATION ACTIVITY

### 1. Current Visa Status

- **Date of U.S. Entry:** Enter the first time you entered the U.S. If you have already departed the U.S., then you can still provide the earliest entry date when you entered the U.S.
- **Expiration Date of Current Visa:** Leave this blank.
- **Intended Length of Stay (Days):** Estimate the days of stay based on your anticipated final departure from the U.S. Final departure is when you plan to depart the U.S. (with no immediate intent to return).
- **Anticipated Departure Date:** Enter the date that you plan to leave the U.S. If you have already departed, then provide that departure date.
- **Current Visa Type:** Check “Other INS classification (list status)” and enter “CFA/FSM” (if you are from the FSM), “CFA/PAL” (if you are from Palau), or “CFA/MIS” (if you are from the Marshall Islands).
- **What is the primary purpose of this visit:** Check “Studying/Training/Research in a Degree Program.”

### 2. Is this the first time you have entered the United States?

- Based on your personal history of entering the U.S., answer the question. If you have only ever entered the U.S. once, then answer “yes.” Otherwise, answer “no.”

### 3. Past Visa History

- **Calendar Year:** Make sure that your form shows the **current calendar** year on the top row.
- **Enter Visa Type/INS classification held while present in the U.S. during the listed calendar year:** Enter the “CFA/FSM,” “CFA/PAL” or “CFA/MIS” in which you were present for each calendar year.
- **Enter the period(s) when you were or will be physically present in the U.S. during the listed calendar year:** For the entire calendar year, you can provide an estimated period of time you were in the U.S. Example: 01/01/22-12/31/22. You do not have to enter every entry and exit date. Providing one start date and end date for the total time you were present in the U.S. is sufficient. In the current calendar year, do not enter an end date of today or when you submit the form. If you have not departed yet, you should project a future date. If you know that you will not be leaving the U.S. this year, then you can enter the last day of the year for the end date.
- **Number of days present in the United States:** Estimate the total number of days you were present in the U.S. An exact number is not needed unless you may pass the threshold to be a resident alien for tax purposes. In the current calendar year, if you are still in the U.S., you must enter the estimated days for the entire year. Do not count up to today only, or up to the day you submit the form.
- **Are you leaving the U.S. this year?** Answer this question based on whether you will be departing from the U.S. with no intention of returning.
- **Have you taken any treaty benefits during the listed year?** Check “No.”

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

Leave this section blank.

## SECTION C. TAX STATUS DETERMINATION

### Step 1. Complete the Substantial Presence Test (SPT) by completing the table below.

- The SPT is a test to see if you qualify as a “nonresident alien” or “resident alien” for tax purposes for this current calendar year.
- Enter the total number of days you were present in the U.S. for the three most recent calendar years. The form will automatically calculate for you if you use the form-fillable form. However, if you do it manually, please remember to multiply the total for each year by the ratio provided to get the actual days to count. Round up to the nearest whole number. Add them all for Total # of Days.

### Step 2. Please answer the following questions:

- Both A and B should be based on the information entered in the table in Step 1.

### Step 3. Determine your tax status:

- If you marked “yes” to both questions in Step 2, then you will be treated as a “resident alien” for tax purposes, and should skip Section D, then sign in Section E. As a “resident alien,” you will not have taxes withheld from your payment. However, if you do not have an SSN or ITIN, then UH will not pay you until you get an SSN or ITIN. Even if you are willing to be taxed, you will not get paid without an SSN or ITIN.
- If you answer “no” to one or both questions in Step 2, you will be treated as a “nonresident alien” for tax purposes, and should complete Section D.

### SECTION D. EXEMPTION FROM WITHHOLDING FOR THE NONRESIDENT ALIEN

**1. All Payments made to Nonresident Aliens are subject to U.S. federal tax withholding at a statutory rate of 30%.** This part tells you the criteria for getting a tax treaty benefit. For scholarship situations: (1) your home country must have a tax treaty with the U.S. and it has to have an article regarding scholarships; (2) you must meet all the requirements of the treaty article; and (3) you have a U.S. SSN or ITIN. If you do not have an SSN or ITIN at the time you submit this form, then you cannot claim any tax treaty benefits as a “nonresident alien.”

#### **2. Do you want to claim a treaty exemption from U.S. federal tax withholding?**

- Check “**No - I cannot claim a tax treaty exemption...**”: Since the Compact of Free Association nations do not have an applicable tax treaty exemption, or if you do not have a U.S. SSN or ITIN), you cannot claim a tax treaty exemption.

### SECTION E. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM

- Remember to sign and date this form!

#### **ALONG WITH THE WH-1 FORM, SUBMIT THE FOLLOWING DOCUMENTS:**

1. A copy of your passport photo page.
2. A copy of your I-94 form. To access a copy of your I-94 form, go to <https://i94.cbp.dhs.gov>, click on “Get most recent I-94,” click on “I acknowledge and agree,” and then enter the information.
3. A W8-BEN form. See below for steps to complete a W8-BEN form.

## **GUIDE TO COMPLETING FORM W8-BEN**

### **(for students who are citizens of the Compact of Free Association nations)**

You may be asked to submit a form called a W8-BEN form if you will be receiving a scholarship or stipend payment. The purpose of the form is so that the University can determine if taxes need to be withheld from your payment. Follow the steps below if you need to complete a W8-BEN form.

#### **PART I. IDENTIFICATION OF BENEFICIAL OWNER**

- Line 1: Enter your name (as it appears on your passport)
- Line 2: Enter your country of citizenship
- Line 3: Enter your permanent residence address (typically your mailing address in your home country)
- Line 4: Enter your mailing address (put your Hawai'i mailing address if you are currently residing in Hawai'i). Leave blank if your current mailing address is the same as your permanent residence address.
- Line 5: Enter your U.S. taxpayer identification number (your U.S. social security number or ITIN). Contact the Director of International Student Services if you need to apply for a U.S. social security number.
- Line 6a: Enter N/A.
- Line 6b: Enter N/A.
- Line 7: Enter N/A.
- Line 8: Enter your date of birth (month/day/year, e.g., 01/06/2002)

#### **PART II. CLAIM OF TAX TREATY BENEFITS**

- Line 9: Enter your country of citizenship
- Line 10: Enter "N/A" in all of the blanks.

#### **PART III. CERTIFICATION**

- Sign, date and print your name.