

GUIDE TO COMPLETING FORM WH-1

(for international students on F or J visas)

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 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. This will determine your applicable tax treaty. For example, if you have Japanese citizenship, but your permanent residence is in South Korea, then tax treaty benefits would be based on the South Korea-U.S. tax treaty.
- **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. on your current visa status. This assumes that you are on an F-1 or J-1 student visa. For example, if you have been in the U.S. on an F-1 visa for a graduate program, but had been in the U.S. ten years earlier as an F-1 on an undergraduate program, then enter the date that you entered as an F-1 for the undergraduate program. If you have already departed the U.S. and given up your visa status, then you can still provide the earliest entry of that last visa status.
- **Expiration Date of Current Visa:** Enter the expiration date of the current visa used to enter the U.S.
- **Intended Length of Stay (Days):** Estimate the days of stay based on your anticipated final departure. Final departure is when you depart the U.S. and end your current visa status (with no immediate intent to return in that visa status). If you are an F-1 or J-1 student, you can use the end date on your I-20 or DS-2019 form as an anticipated departure date.
- **Anticipated Departure Date:** Enter the end date from your I-20 or DS-2019 form, if you do not plan departing and ending your visa status any sooner. If you have already departed and ended your visa status (and do not plan to re-enter in this visa status), then provide that departure date.
- **Current Visa Type:** Enter your current visa type. This guidance assumes you are or were an F-1 or J-1 student.
- **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. (not on your visa status), answer the question. If you have only ever entered the U.S. once, then answer “yes.” Otherwise, answer “no.” Your visa history should support this answer.

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 visa type in which you were present for each calendar year. If you came separately on different visas, enter all of them. Example: F-1, J-1, B-2
- **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: 01/01/21-12/31/21. You do not have to enter every entry and exit date. You do not have to provide a duration for each visa status listed for the year. Providing one start date and end date for the total time you were present in the U.S. for all visa types 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 and ending your current visa status with no intention of returning in that status.
- **Have you taken any treaty benefits during the listed year?** Answer the question based on whether you received any benefits based on a tax treaty for the given year. For example, if you had a payment in 2022 that had zero taxes withheld because of a tax treaty benefit, you should answer “yes” for that calendar year. If you have already received such benefit for a payment in the current calendar year, you should also answer “yes” for this year.

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

If you entered the U.S. on an F, J, M or Q visa in any calendar year that is not listed in Section B,3, then you must provide here. If you need more space, list the information on a separate attached page or use a duplicate of the page to list those years.

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.
- As an F-1 or J-1 student visa holder, you are exempt from counting any days of presence in the U.S. on those visa types for any calendar year you were on those visa types, up to a five-year limit. So do not include any days during your first 5 calendar years in the U.S. in which you held an F or J student visa. For example, if you have only been in the U.S. on a F or J visa for the current calendar year and two years prior to that, enter zero for the number of days. 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.
 - Example 1: 2023 is the current calendar year. You entered the U.S. in 2022 to start a graduate degree program. But you were also in the U.S. from 2005 to 2010 as an F-1 student when you were doing a bachelor’s degree. Since 2005 to 2009 uses up your first 5 years of exemption from counting, your F-1 or J-1 periods of stay after that should always be included in your SPT count. In this example, you would enter all the days from 2023 and 2022 (including projected days of stay for the rest of the calendar year).
 - Example 2: 2023 is the current calendar year. You entered the U.S. in 2022 as an F-1 student to start a degree program. You have never been in the U.S. before except for a tourist trip in 2020. Therefore, you are still exempt from counting the days of presence for F-1. 2022 and 2023 would be your first two years of exemption. Enter “0” for 2022 and 2023. However, you still need to enter the days of presence as a tourist in 2020. This number would then be multiplied by 1/6 to get the final amount.

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?

- **Yes - I am a resident of a country...:** If you can claim a tax treaty benefit for a scholarship, then mark this and enter your tax treaty country on the blank line. You must include a W8-BEN form that provides the treaty information (see below for more details about the W8-BEN form).
- **No - I choose not to claim a tax treaty exemption...:** If you have a tax treaty benefit for a scholarship, but choose not to claim it, then mark this. For student scholarship recipients, it usually does not make sense not to claim the benefit.
- **No - I cannot claim a tax treaty exemption...:** If you do not have an applicable tax treaty exemption, or you do not meet the requirements for the exemption (such as having an SSN or ITIN), then mark this.
- **Find your country’s tax treaty and benefits**
You can look up your own country’s tax treaty with the U.S. by going to the following link: <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>.

These documents contain the full text of the tax treaties, which you should try to read and understand. The article within the treaty should be regarding “students.” If you do not see an article for “students,” then you should not look at other articles as they will not apply to you.

However, it is easier to use the IRS “Table 2. Compensation for Personal Services Performed in United States Exempt from U.S. Income Tax Under Income Tax Treaties,” available at <https://www.irs.gov/pub/irs-utl/tax-treaty-table-2.pdf> (Note: If your country is not listed in the table, then you cannot claim a tax treaty exemption.)

Below is an example line from Table 2 that shows a specific country’s tax benefit for scholarships. If your country’s section does not have a line that includes code “16” and purpose as “scholarship or fellowship grant,” then you do not have an applicable tax treaty to exempt you from taxes on your scholarship.

Example Row from Table 2:

Country (1)	Code (2)	Purpose (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Korea, South	16	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident	No limit	21(1)

- (1) This is your tax treaty country.
- (2) This is the code for the type of payment. It must be “16” for your scholarship.
- (3) This describes the type of payment.
- (4) This is the maximum amount of time that you can apply the tax treaty benefit while in the U.S. as a nonresident alien for tax purposes. Each year covers an entire calendar year, whether you take a benefit or not, and whether you were only present in part (even one day) or in the whole of the year. Remember that if you pass the Substantial Presence Test (SPT) and are considered a resident alien for tax purposes, you cannot claim the tax treaty benefit.
- (5) This refers to the source of your payment. If it says “any U.S. resident,” then that means this tax treaty benefit would apply to your payment, since it is being paid by the university, which is a U.S. resident. If it **only** says “any foreign resident,” this means that the benefit only applies to scholarships coming from non-U.S. sources, and so you cannot apply the benefit to your payment.
- (6) This is the maximum amount that is allowed to be covered by this benefit, either per year or in total.
- (7) This is the article citation within the tax treaty document that applies to scholarships.

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 visa page (from your passport).
3. 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.
4. If you are on an F-1 visa, a copy of your most recent I-20 form.
5. If you are on a J-1- visa, a copy of your most recent DS-2019 form.
6. A W8-BEN form if you are claiming a tax treaty benefit and the payment is for a scholarship or stipend. See below for steps to complete a W8-BEN form.

GUIDE TO COMPLETING FORM W8-BEN

(for international students on F or J visas)

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 taxpayer identification 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 the Article and paragraph number from the tax treaty that applies to scholarship. For example, in the example provided above your South Korea, enter "21(1)." For the %, enter 0. For type of income, enter "scholarship." For "explain the additional conditions in the Article...", enter "I have been in the United States for less than 5 years and am studying full-time."

PART III. CERTIFICATION

- Sign, date and print your name.