

*Use this form only if you are a Resident Alien. Complete the worksheet to find out if you qualify for Resident Alien status.
DO NOT SUBMIT THE WORKSHEET.*

If you are an individual claiming resident alien status for tax purposes, complete the following:	Date of original entry into the US ____ / ____ / ____
Visa Status _____	
Name of Individual (as shown on your income tax return)	
Address (number, street, and apt. or suite no.)	
City, State, and ZIP Code	
Requestor's name and address: Penn State University Student Financial Services 103 Shields Building University Park, PA 16802	
Penn State ID # _____	
Part I	Taxpayer Identification Number (TIN)
U.S. Social Security Number (SSN) or U.S. Individual Taxpayer Identification Number (ITIN) _____ - _____ - _____	
Part II	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 am no longer subject to backup withholding and	
3. I am a U.S. citizen or other U.S. person (defined in instructions).	
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. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.	
The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.	
Sign Here	Signature of U.S. person ►
Date ►	

Worksheet for Determining Residency Status

After completing the worksheet , if you checked 1 in the Tax Status section , please complete form W-9 and submit it to 103 Shields Building. DO NOT SUBMIT THE WORKSHEET. If you checked 2 in the Tax Status section, you do not qualify for Resident Alien status and should not submit Form W-9.

TEST A: FIVE YEAR LIMIT

Generally, students will be considered nonresident aliens for tax purposes for five years after their original entry into the USA

Check if applicable:

_____ I am an F-1 or J-1 student and have been in the U.S. for fewer than five calendar years

NOTE: If you did not make a choice, complete **TEST B**, directly below. If you checked the above choice, check **line 2 in TAX STATUS** below.

TEST B: SUBSTANTIAL PRESENCE TEST

If you meet the requirements of the Substantial Presence Test you will be a resident alien for tax purposes.

To complete the Substantial Presence Test, you must pass both the 31-day and 183-day test under F or J visa:

- 1) 31-day test: Were you present in the United States 31 days during current year? _____
- 2) 183-day test: Do not count any days during your first 5 calendar years in the U.S. during which you were an F or J category nonimmigrant student. You must wait 5 calendar years before counting 183 days, see the test below:

I HAVE BEEN PRESENT IN THE U.S. DURING THE CURRENT AND TWO PREVIOUS YEARS AS FOLLOWS

During the current calendar year	Enter Year _____	Enter Number of days _____ X 1 = _____
Last Year	Enter Year _____	Enter Number of days _____ X 1/3 = _____
Two years	Enter Year _____	Enter Number of days _____ X 1/6 = _____

Total number of days present in U.S. for purpose of this test: _____

TAX STATUS You must check one of these items.

_____ 1. I am a Resident of the U.S. for tax purposes.

_____ 2. I do not meet the requirements for the Residency. I am a Non-resident Alien for Tax purposes. (Do not submit Form W-9)