

**CERTIFICATE OF FOREIGN STATUS OF BENEFICIAL OWNER FOR UNITED STATES TAX WITHHOLDING**  
**[EXEMPTION, OR REDUCED RATE CERTIFICATE FOR SCHOLARSHIPS AND FELLOWSHIPS ONLY]**

This form should be completed by all students who are not citizens of United States enrolled at Penn State University  
 Please complete **BOTH FRONT AND BACK** of this form. Print clearly or type.

Last or Family Name	First or Personal Name	Middle Name	Social Security Number
College		Academic Department	

**1. ADDRESS IN YOUR COUNTRY OF RESIDENCE FOR TAX PURPOSES**  
 (If you are a resident alien or permanent resident of the U.S. enter your Local Address)

Number and Street	Country of residence for tax purposes
City, province or state, and postal code in your country of residence for tax purposes	Country of which you are a citizen

**2. LOCAL U.S. ADDRESS**

Number and Street	Local Telephone Number
City State Zip Code	

**3. IMMIGRATION CATEGORY** (Attach one of the following documents to this form)

- (A) If you hold F-1, J-1, or other non-immigrant status attach a copy of both sides of your I-94, I-20 or IAP-66 and answer all other questions.
- (B) If you are currently applying for an I-94 extension, attach a copy of the appropriate official extension application form; answer all other questions
- (C) If you are a permanent resident, immigrant, refugee, attach a copy of both sides of your Alien Registration (“Green Card”). Check the first box in the ‘CURRENT STATUS’ below and sign the back of this form. You do not have to answer any other questions

<p><b>CURRENT STATUS</b> (Check only one box)</p> <input type="checkbox"/> Permanent Resident of the U.S./Immigrant/Refugee <input type="checkbox"/> J-1 Exchange Student (Nonimmigrant) <input type="checkbox"/> F-1 Student (Nonimmigrant) <input type="checkbox"/> Other (Nonimmigrant) <p>When does your permission to stay in the U.S. expire. Enter the <b>Month/Day/Year</b> below</p> <p>____/____/____</p>	<p><b>IMMIGRATION CATEGORY STATUS DATE(S)</b>                  When did you first acquire your current nonimmigrant status? (Check item A or B. Write the date in the spaces provided—MM/DD/YY)                  ____ (A) On ____/____/____, when I entered the U.S. in that status.                  ____ (B) On ____/____/____, the date the INS changed my status.                  Have you ever held an INS classification other than your current status?                  ____ Yes ____ No</p> <p>If yes what was the previous INS classification on your I-94? ____</p> <p>On what date did you receive this classification? ____/____/____                  If your I-94 has expired have you ever applied for extension?                  ____ Yes (What date? ____/____/____) ____ No</p>
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**4. FEDERAL WITHHOLDING STATUS**

<p><b>TEST A: FIVE YEAR LIMIT</b>                  Generally, students will be considered nonresident aliens for tax purposes for five years after their original entry into the USA</p>	<p>Check one of the two choices below only if applicable:                  ____ I am an F-1 or J-1 student and have been in the U.S. for fewer than five years                  ____ I am an F-1 or J-1 student and have been in the U.S. for more than five years. I have established with the IRS that I do not plan to reside in the U.S. when my education is completed. (Attach a copy of correspondence with, or rulings from, the IRS)                  NOTE: If you did not make a choice, complete <b>TEST B</b>, directly below, and complete the back of this form. If you <b>DID</b> check one of the choices, check <b>line 2 in TAX STATUS</b> below and complete the back of this form.</p>															
<p><b>TEST B: SUBSTANTIAL PRESENCE TEST</b></p> <p>If you meet the requirements of the Substantial Presence Test you will be a resident alien for tax purposes.</p>	<p>To complete the Substantial Presence Test, do not count any days during your first 5 years in the U.S. on which you were an F or J category nonimmigrant student. You will meet the requirements of the test if you have been in the U.S. a total of 183 days after subtracting any days present as an F or J category nonimmigrant student during your first five years in the U.S.</p> <p><b>I HAVE BEEN PRESENT IN THE U.S. DURING THE CURRENT AND TWO PREVIOUS YEARS AS FOLLOWS</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:30%;">During the current year</td> <td style="width:15%;">Enter Year _____</td> <td style="width:15%;">Enter</td> <td style="width:15%;">Number of days _____</td> <td style="width:15%;">X 1 _____</td> </tr> <tr> <td>Last Year</td> <td>Enter Year _____</td> <td>Enter</td> <td>Number of days _____</td> <td>X 1/3 _____</td> </tr> <tr> <td>Two years</td> <td>Enter Year _____</td> <td>Enter</td> <td>Number of days _____</td> <td>X 1/6 _____</td> </tr> </table> <p><b>Total number of days present in U.S. for purpose of test:</b> _____                  If total is more than 183 or more check item (1) in Tax Status below, otherwise check item (2)</p>	During the current 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 _____
During the current 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 _____												
<p><b>TAX STATUS</b></p> <p>You must check one of these</p>	<p>____ 1. I am a Resident of the U.S. for tax purposes                  Complete and attach IRS Form 1078 (Certification of Alien Claiming residence in the U.S.) to this form.                  ____ 2. I do not meet the requirements for the Residency. I am a Non-resident Alien for Tax purposes.</p>															

**5. INDIVIDUALS WHO ARE RESIDENTS FOR TAX PURPOSES OF BARBADOS, HUNGARY, JAMAICA, OR MALTA AND WHO WISH TO CLAIM U.S. RESIDENT ALIEN STATUS FOR TAX PURPOSES, IN ACCORDANCE WITH TAX TREATY CONVENTION.**

Check the box and indicate the country of residence for tax purposes below. If you complete this section, skip SECTION 6, and sign SECTION 7.

\_\_\_\_\_ Barbados [Article 20(2)]      \_\_\_\_\_ Hungary [Article 18(2)]      \_\_\_\_\_ Jamaica [Article 21(3)]

**6. CLAIM OF TREATY EXEMPTION:** If you are receiving a scholarship or fellowship from Penn State University, and you wish to claim the benefits of tax treaty between U.S. and your country, please check the box and complete the section below. **IMPORTANT NOTE** – If your country of residence for tax purposes is not listed below, then your SCHOLARSHIP/FELLOWSHIP is not covered by tax treaty. The taxable portion of your award will have taxes withheld at the rate of 14% as required by the law.

I claim exemption from U.S. withholding tax on my SCHOLARSHIP/FELLOWSHIP in accordance with the Income Tax Convention between the U.S. and my country of residence for tax purposes. I claim this exemption by checking next to the name of my country of residence for tax purposes in the list below.

COUNTRY OF RESIDENCE	TAX TREATY ARTICLE	COUNTRY OF RESIDENCE	TAX TREATY ARTICLE
_____ Belgium	21(1)	_____ Morocco	18
_____ China, People's Rep. of	20(b)	_____ Netherlands	22(2)
_____ Commonwealth of Independent States	VI(1)	_____ Norway	16(1)
_____ Cyprus	21(1)	_____ Philippines	22(1)
_____ Czech Republic	21(1)	_____ Poland	18(1)
_____ Egypt	23(1)	_____ Portugal	23(1)
_____ France	21(1)	_____ Romania	20(1)
_____ Germany	20(3)	_____ Russia	18
_____ Iceland	22(1)	_____ Slovak Republic	21(1)
_____ Indonesia	19(1)	_____ Spain	22(1)
_____ Israel	24(1)	_____ Thailand	22(1)
_____ Japan	20(1)	_____ Trinidad & Tobago	19(1)
_____ Kazakhstan	19	_____ Tunisia	20
_____ Korea, Rep. Of	21(1)		
_____ Luxembourg	XIV(1)		

(If the residents Commonwealth of Independent States, claim treaty exemptions for their scholarship/fellowship award, the tax exempt amount of scholarship/fellowship aid is limited by treaty to \$9,999.99 including tuition fees and stipend)

**7. CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM (Sign your name and write the date below)**

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 or perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is a foreign person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States,
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions,
- Any income from a notional principal contract to which this form relates is not effectively connected with the conduct of a trade or business within the United States, and
- I am not a former citizen or a long-term resident of the United States subject to Section 877 (relating to certain acts of expatriation) or, if I am subject to Section 877, I am nevertheless entitled to treaty benefits with respect to the amounts received.

Signature \_\_\_\_\_

Date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_