Princeton University
International Graduate Student
Tax Compliance Overview

Presented By
Karen Murphy-Gordon
September 9, 2011
Agenda

• Who we are and what we do
• What is expected of you
• How you are paid and what is tax
• How and when your income is reported
• Where to go for more information
Our responsibilities include:

- Providing campus support for nonresident independent contractors, vendors, faculty, staff, and students.
- Supporting the use of the Glacier System.
- Collecting and retaining required forms and documentation.
- Ensuring Princeton is compliant with the Internal Revenue Service (IRS).
- Submitting treaty application documents to the IRS.
- Annual reporting to all Internationals on Form 1042S.
What is Glacier?
- A secured online, self-service nonresident tax compliance system.
- Used by students, employees, and faculty to enter in visa information and retrieve necessary tax documentation.
- Should be accessed within 15 days of arrival.

Glacier determines
- Tax residency.
- Income tax treaty eligibility.
- Calculates the substantial presence test.

Glacier provides
- Ability to print completed IRS forms (W8BEN, 8233, and W4).
- A list of the required visa documents that need to be submitted with the above IRS forms.
  - I-120 (F-1) or DS-2019 (J-1).
  - Visa stamp in passport.
  - I-94 (Arrival/Departure card).
What do I need to do?

Enter information into Glacier

Apply for Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

If eligible for Treaty Benefits
- Update Glacier with SSN or ITIN.
- Print and sign all required documents.
- Submit documents to NTCR.

If not eligible for Treaty Benefits
- Print and sign all required documents.
- Submit documents to NTCR.
## Residency Status Types

<table>
<thead>
<tr>
<th>Nonresident Alien (NRA) for tax purposes</th>
<th>Resident Alien (RA) for tax purposes</th>
</tr>
</thead>
<tbody>
<tr>
<td>An individual who is not a U.S. citizen or a resident alien.</td>
<td>Passes the Green Card test.</td>
</tr>
<tr>
<td>Students with F, J, M or Q visas, for the first 5 years are:</td>
<td>Students with F, J, M or Q visas, 1st day after first 5 years:</td>
</tr>
<tr>
<td>- Exempt from counting days present in the U.S.</td>
<td>- Students must begin counting their days present in the U.S.</td>
</tr>
<tr>
<td>- Exempt from FICA taxes.</td>
<td>- Once the student is present for 183 days, they pass the Substantial Presence test in the U.S.</td>
</tr>
<tr>
<td>- Considered nonresident for tax purposes.</td>
<td></td>
</tr>
</tbody>
</table>
Treaty Overview

A Treaty provides for exemption from, or reduced rate of, U.S. tax based on the treaty agreement between the U.S. and a foreign country.

- An Individual Taxpayer Identification Number (ITIN) or Social Security Number (SSN) is required to receive treaty benefits.

- There are dollar limits on some tax treaties.

- Fellowships/Scholarships are 100 percent exempt under certain treaty agreements.

Reference IRS Publication 901, U.S. Tax Treaty
Treaty Application Deadlines

• Princeton University will accept applications for treaty exemption for the current calendar year through **September 15th**.

• Treaty exemption renewal applications for the next calendar year (2012) will be accepted starting November.
Submit Glacier Documents to NTCR

F-1 Student
no treaty exemption
- Tax Summary Report
- Form W-4
- Form I-20
- Form I-94
- Visa sticker/Stamp

F-1 Student with treaty exemption
- Tax Summary Report
- Form W-4
- Form 8233
- Treaty attachment
- Form W8BEN
- Form I-20
- Form I-94
- Visa sticker/Stamp

J-1 Student
no treaty exemption
- Tax Summary Report
- Form W-4
- Form DS-2019
- Form I-94
- Visa sticker/Stamp

J-1 Student with treaty exemption
- Tax Summary Report
- Form W-4
- Form 8233
- Treaty attachment
- Form W8BEN
- Form DS-2019
- Form I-94
- Visa sticker/Stamp
A **fellowship** is generally an amount paid for the benefit of the individual to aid in the pursuit of study or research.

Fellowship Income

Fellowship amounts are **nontaxable** when:

- The recipient is an individual who is a candidate for a degree at an educational institution; and
- The fellowship amount is used for "qualified tuition and related expenses." Qualified tuition and related expenses include tuition and fees **required** for the enrollment or attendance of a student at the University, and fees, books, supplies and equipment **required** for courses of instruction.

Fellowship amounts may be **taxable** when:

- Amounts are used for room, board, travel, equipment, incidental living expenses and other expenses **not required** for enrollment in or attendance at the University;
- Amounts are given to non-degree candidates, such as post docs; or
- The fellowship grant is conditioned upon either past, present, or future services by the recipient, or upon services that are primarily for the benefit of the University.
<table>
<thead>
<tr>
<th>Type of Payment</th>
<th>Federal Income (W-2)</th>
<th>FICA (W-2)</th>
<th>State (W-2)</th>
<th>1042S</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellowship – Qualified</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Fellowship - Non Qualified</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Taxable</td>
</tr>
<tr>
<td>Assistantship in Research (AR)</td>
<td>Taxable</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Assistantship in Instruction (AI)</td>
<td>Taxable</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Prizes and Awards</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Taxable</td>
</tr>
<tr>
<td>Compensation for Work Performed Academic Year</td>
<td>Taxable</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation for Work Performed Summer</td>
<td>Taxable</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Nonresident Exceptions

• Non-student Visas (G-4 and A-1) will be taxed at 30%.
• Taxed at 0% or 14%, based on Treaty eligibility.
• Prizes and Awards aren’t covered under any Treaty agreement – taxed 30%.
• NJ State tax isn’t covered under any Treaty agreement
<table>
<thead>
<tr>
<th>Type of Payment</th>
<th>Federal Income (W-2)</th>
<th>FICA (W-2)</th>
<th>State (W-2)</th>
<th>1042S</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellowship - Qualified</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Fellowship - Non Qualified</td>
<td>Taxable – Self Report</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Assistantship in Research (AR)</td>
<td>Taxable</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Assistantship in Instruction (AI)</td>
<td>Taxable</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Assistantship in Research (AR) Summer</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Assistantship in Instruction (AI) Summer</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Prizes and Awards</td>
<td>Taxable (1099MISC)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation for Work Performed Academic Year</td>
<td>Taxable</td>
<td>N/A</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation for Work Performed Summer</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Form Types

- W-2, Wages and Tax Statement form is mailed to individuals by January 31st.
- 1042-S for Scholarships, Fellowships, Prizes/Awards or Tax Treaty Wages is mailed to individuals by March 15th.

IRS Deadlines

- Tax Returns must be filed by individuals by April 15 for income received for the previous Calendar Year (January 1 – December 31).

Tax Filing Assistance

- The Davis International Center will provide information regarding tax filing workshops (Dates TBD).
- Glacier Tax Prep Tools (Available in March).
Important things to Remember

**Update Glacier** (when you arrive)

**Update Glacier** (When you receive your SSN or ITIN)

**Update Glacier** (When information changes)
# Contacts

<table>
<thead>
<tr>
<th>Contact Name</th>
<th>Email/Web Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Glacier</td>
<td><a href="http://www.online-tax.net">www.online-tax.net</a></td>
</tr>
<tr>
<td>Nonresident Tax Compliance and Reporting (NTCR) Team</td>
<td><a href="mailto:nra@princeton.edu">nra@princeton.edu</a></td>
</tr>
<tr>
<td>Payroll</td>
<td><a href="mailto:Payroll@princeton.edu">Payroll@princeton.edu</a></td>
</tr>
<tr>
<td>Financial Service Center- general services or questions</td>
<td><a href="mailto:finance@princeton.edu">finance@princeton.edu</a></td>
</tr>
<tr>
<td>Davis International Center</td>
<td><a href="mailto:intlctr@princeton.edu">intlctr@princeton.edu</a></td>
</tr>
<tr>
<td>Social Security Administration</td>
<td><a href="http://www.ssa.gov">www.ssa.gov</a></td>
</tr>
</tbody>
</table>
Questions
Appendices
A Social Security number (SSN) is a nine-digit number issued to U.S. citizens, permanent residents, and temporary (working) residents under section 205(c)(2) of the Social Security Act. The number is issued to an individual by the Social Security Administration. Its primary purpose is to track individuals for taxation purposes. A Social Security number may be obtained by applying on Form SS-5, "Application for A Social Security Number Card".

**F-1 students**
- Evidence of a job on campus
- Curricular Practical Training work authorization
- Valid Employment Authorization Card

**J-1 students**
- Evidence of a job on or off campus

Instructions for applying for a Social Security Card may be found on the
- Application information is on the Davis Center Website
- Social Security Administration website
An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA). An ITIN does not authorize work in the U.S. An ITIN may be obtained by applying on Form W-7 “Application for Individual Taxpayer Identification Number”.

Examples of individuals who need ITINs include:

- A nonresident alien eligible to claim a treaty exemption
- A nonresident alien required to file a U.S. tax return
- A U.S. resident alien (based on days present in the U.S.) filing a U.S. tax return

Instructions for applying for an ITIN can be found on Office of Finance & Treasury website

Reference Publication 1915 Understanding your ITIN for additional information
Form W8BEN

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Section references are to the Internal Revenue Code. See separate instructions. Give this form to the withholding agent or payer. Do not send to the IRS.

Note: See instructions for additional exceptions.

Part I

Identification of Beneficial Owner (See instructions.)

<table>
<thead>
<tr>
<th>Name of individual or organization that is the beneficial owner</th>
<th>Country of incorporation or organization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Part II

Claim of Tax Treaty Benefits (if applicable)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>I certify that (check all that apply):</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. The beneficial owner is a resident of</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. The beneficial owner is not an Individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision(s) with limitation on benefits (see instructions).</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Special rules and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9 above to claim a deduction at the treaty rate (or without withholding on (specify type of income)). Explain the terms of the treaty that the beneficial owner meets the terms of the treaty article.</td>
<td></td>
</tr>
</tbody>
</table>

Part III

Notional Principal Contracts

11. I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV

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 is true, correct, and complete. I hereby certify under penalties of perjury that:

1. I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.

2. The beneficial owner 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income.

4. For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

5. I authorize this form to be provided to any withholding agent that has collected, received, or credited the income of which I am the beneficial owner or any withholding agent that can disclose or make payments of the withholding agent that I am the beneficial owner.

Signature

Date

For Paperwork Reduction Act Notice, see separate instructions.
Form W-7

Application for IRS Individual Taxpayer Identification Number

Before you begin:
- Do not submit this form if you, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).

1a. First name
1b. Middle name
1c. Last name

Applicant’s mailing address
2. Street address, apartment number, or rural route number. If you have a P.O. box, see page 4.
3. Street address, apartment number, or rural route number. Do not use a P.O. box number.
4. Date of birth (month/day/year) Country of Birth City and state or province (optional)
5. Male
Male

Other information
6a. Country/ies of citizenship
6b. Foreign tax I.D. number (if any)
6c. Type of U.S. visa (if any), number, and expiration date
6d. Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?
6e. TIN or EIN
6f. Enter: TIN or EIN
6g. Name of college/university or company (see instructions)

Sign Here
Under penalties of perjury, I, [applicant/delegate/acceptance agent], declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I assign my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number, to [acceptance agent’s name and title] of [acceptance agent’s company], and hereby irrevocably authorize this acceptance agent to use my ITIN in connection with tax-related matters.

Signature of applicant (if delegate, see instructions)
Date (month/day/year) Phone number

Signature of delegate, if applicable (type or print)
Delegate’s relationship to applicant
Parent
Court-appointed guardian
Power of Attorney

Signature
Date (month/day/year) Phone

Name and title (type or print)

For Paperwork Reduction Act Notice, see page 5.

Cat. No. 10225L Form W-7 (Rev. 1-2010)
# Form W-2

**Employee’s social security number**

**Employer identification number (EIN)**

**Employer’s name, address, and ZIP code**

**Control number**

**Employee’s first name and initial**

**Last name**

**Suff.**

**Nonqualified plans**

**Statutory employee**

**Retirement plan**

**Third-party sick pay**

**Other**

**State**

**Employer’s state ID number**

**State wages, tips, etc.**

**State income tax**

**Local wages, tips, etc.**

**Local income tax**

**Locality name**

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**W-2 Wage and Tax Statement 2011**

Department of the Treasury—Internal Revenue Service

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Princeton University
Form 8233 (Front)

**Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual**

<table>
<thead>
<tr>
<th>Who Should Use This Form?</th>
<th>THEN, if you are the beneficial owner of that income, use this form to claim . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation for independent personal services performed in the United States</td>
<td>A tax treaty withholding exemption (Independent personal services; Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.</td>
</tr>
<tr>
<td>Compensation for dependant personal services performed in the United States</td>
<td>A tax treaty withholding exemption for part or all of that compensation. <strong>Note: Do not use Form 8233 to claim the daily personal exemption amount.</strong></td>
</tr>
<tr>
<td>Noncompensatory scholarship or fellowship income and personal service income from the same withholding agent</td>
<td>A tax treaty withholding exemption for part or all of both types of income.</td>
</tr>
</tbody>
</table>

**DO NOT Use This Form. . .**

<table>
<thead>
<tr>
<th>IF you are a beneficial owner who is . . .</th>
<th>INSTEAD, use . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</td>
<td>Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4).</td>
</tr>
<tr>
<td>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</td>
<td>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income.</td>
</tr>
<tr>
<td>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</td>
<td>Form W-8BEN.</td>
</tr>
</tbody>
</table>

This exemption is applicable for compensation for calendar year . . . , or other tax year beginning . . .

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**Part I Identification of Beneficial Owner (See Instructions)**

<table>
<thead>
<tr>
<th>1 Name of individual who is the beneficial owner</th>
<th>2 U.S. taxpayer identifying number</th>
<th>3 Foreign tax identifying number, if any (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Permanent residence address (street, apt. or suite no., or rural route)</td>
<td>Do not use a P.O. box.</td>
<td></td>
</tr>
<tr>
<td>City or town, state or province. Include postal code where appropriate.</td>
<td>Country (do not abbreviate)</td>
<td></td>
</tr>
<tr>
<td>6 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City or town, state, and ZIP code</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b. U.S. visa type

<table>
<thead>
<tr>
<th>7a Country issuing passport</th>
<th>7b Passport number</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>8 Date of entry into the United States</th>
<th>9a Current nonimmigrant status</th>
<th>9b Date your current nonimmigrant status expires</th>
</tr>
</thead>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

[Form 8233 (Rev. 3-2009)]
Form 8233 (Back)

<table>
<thead>
<tr>
<th>Part II</th>
<th>Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Compensation for independent (and certain dependent) personal services:</td>
</tr>
<tr>
<td>a</td>
<td>Description of personal services you are providing:</td>
</tr>
<tr>
<td>b</td>
<td>Total compensation you expect to be paid for these services in this calendar or tax year: $</td>
</tr>
<tr>
<td>12</td>
<td>If compensation is exempt from withholding based on a tax treaty benefit, provide:</td>
</tr>
<tr>
<td>a</td>
<td>Tax treaty and treaty article on which you are basing exemption from withholding:</td>
</tr>
<tr>
<td>b</td>
<td>Total compensation listed on line 11b above that is exempt from tax under this treaty: $</td>
</tr>
<tr>
<td>c</td>
<td>Country of permanent residence:</td>
</tr>
</tbody>
</table>

Note: Do not complete lines 12a through 12c unless you also received compensation for personal services from the same withholding agent.

| 13 | Noncompensatory scholarship or fellowship income: |
| a | Amount: $ |
| b | Tax treaty and treaty article on which you are basing exemption from withholding: |

| 14 | Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions): |

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

| 15 | Number of personal exemptions |
| 16 | How many days will you perform services in the United States during this tax year? |
| 17 | Daily personal exemption amount claimed (see instructions) |

| 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:

- 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 not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13a above within the meaning of the income tax treaty between the United States and that country.

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.

Sign Here:

| Part IV | Withholding Agent Acceptance and Certification |

Name: [ ] Employer identification number: [ ]

Address (number and street, include apt. or suite no., or P.O. box, if applicable): [ ]

City, state, and ZIP code: [ ] Telephone number: [ ]

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien’s eligibility for the exemption cannot be readily determined.

Signature of withholding agent: [ ] Date: [ ]
### Employee’s Withholding Allowance Certificate

**Form W-4**

**Department of the Treasury**  
**Internal Revenue Service**

**Employee’s signature**  
(This form is not valid unless you sign it.)

**Date**

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1. Type or print your first name and middle initial. Then last name.
2. Your social security number.
3. Single □  Married □  Married, but withhold at higher Single rate. □
   **Note:** If married, but legally separated, or spouse is a nonresident alien, check the “Single” box.
4. If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. □
5. Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2).
6. Additional amount, if any, you want withheld from each paycheck.
7. I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption.
   - Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and
   - This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.  
   If you meet both conditions, write “Exempt” here.
8. Employer’s name and address (Employer: Complete lines 8 and 10 only if sending to the IRS).
10. Employer Identification number (EIN).

For Privacy Act and Paperwork Reduction Act Notice, see page 2.
### Form 1042-S

**Foreign Person’s U.S. Source Income Subject to Withholding**

**PRO-RATA BASIS REPORTING**

<table>
<thead>
<tr>
<th>Income code</th>
<th>Gross Income</th>
<th>Withholding allowances</th>
<th>Net Income</th>
<th>Tax rate</th>
<th>Exemption code</th>
<th>Federal tax withheld</th>
<th>Withholding by other agents</th>
<th>Total withholding credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount repaid to recipient</th>
<th>Recipient’s U.S. TIN, if any</th>
</tr>
</thead>
<tbody>
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<td>SSN or ITIN</td>
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<th>Withholding agent’s EIN</th>
<th>EIN</th>
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<td>QI-EIN</td>
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</tbody>
</table>

**WITHHOLDING AGENT’S name**

**Recipient’s foreign tax identifying number, if any**

**Country code**

**Address (number and street)**

**Additional address line (room or suite no.)**

**City or town, province or state, country, ZIP or foreign postal code**

**RECIPIENT’S name**

**Recipient code**

**NQI’s/Flow-Through Entity’s name**

**PAYER’S name and TIN (if different from withholding agent’s)**

**Recipient account number (optional)**

**State income tax withheld**

**Payer’s state tax no.**

**Name of state**

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For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.