

**NORTHWESTERN UNIVERSITY**  
**ALIEN TAX STATUS FOR INDEPENDENT CONTRACTORS**

**Part A**

Name:	Social Security Number or ITIN:
Country of Citizenship:	Country of Tax Residence:
Latest Entry to U.S.:	How many days will you perform services in the U.S. this year?
When does your permission to stay in the U.S. expire? _____ (Attach legible copy of Form I-94 (both sides).)	

**Part B**

Indicate the type of visa or immigration status that authorizes you to perform services at Northwestern University. (Attach copy of most current visa document).					
B-1/B-2		VWB/VWP		J-1 (must include letter from DSO authorizing payment)	Other (please specify): _____

**Part C (Residency Status)**

An alien will be considered a United States resident for tax purposes if the individual is a lawful permanent resident of the United States at any time during the current calendar year, or meets the requirements of the Substantial Presence Test (see below) as specified by the Internal Revenue Service regulations.			
<b>Please make sure to fill in this section completely (even if you think you are a non-resident alien). Incomplete information in this section will result in a delay in payment.</b>			
	I hereby certify under the penalties of perjury that I am a resident of the United States because I meet the Substantial Presence Test for residency as follows: Do not count days for which you were present in the United States on an F or J visa (attach Form 1078 – Certificate of Alien Claiming Residency).		
Number of days of actual physical presence in the U.S. in 2008			
Number of days of actual physical presence in the U.S. during 2007			÷ 3 =
Number of days of actual physical presence in the U.S. during 2006			÷ 6 =
Total number of days present in the U.S.			

	I do not meet the requirements for residency in the United States. I am a Non-Resident Alien.
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**Part D (Status) - Type of Services**

	I am conducting independent personal services as indicated by the attached Contracted Services Form.
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**Part E**

To claim a tax treaty exemption, please answer the following questions:	Yes	No
1- If your services are covered by a treaty agreement between the United States and your home country, do you wish to claim exemption from United States and Illinois tax based on the treaty agreement? (Please complete Form 8233)		
2- Are you at the University primarily to perform independent personal services as indicated by the Independent Contractor's Contracted Services Form for Non-Residents?		
3- Are you here to receive an honorarium, or be reimbursed for travel expenses?		
4- Have you previously been exempt from U.S. income tax because of the treaty agreement during your current visit to the United States?		
5- If you answered "yes" to question 4 above, what was the period of time that you were exempt from U.S. taxes From _____ To _____		

Please enter your foreign address below. The Internal Revenue Service requires that we distinguish between, City, Town, Village, Province, etc. Only complete the boxes that are applicable to your foreign address.

Street Number		Street Name			
City		Town	Village		Municipality
Province	State	County	Shire	District	Region
Postal Code			Country		

**I hereby certify under the penalties of perjury that all of the above information is true and correct. I understand that I must submit a new Alien Tax Status form if my status changes from that indicated on this form.**

<b>Signature of Alien</b>	<b>Date</b>

**IMPORTANT: If you wish to claim exemption from U.S. income taxes because your country of permanent residence has a tax treaty with the United States, please complete the attached IRS Form 8233 (Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual)**