

Form **W-9**

(Rev. December 2000)

Department of the Treasury
Internal Revenue Service**Request for Taxpayer
Identification Number and Certification**

(Adapted For Penn State University Use)

Submit to Requestor

**Instructions: 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 _____										
Last or Family Name	First or Personal Name	Middle Name								
Address (number, street, and apt. or suite no.)										
City, State, and ZIP Code										
Requestor's name and address										
Penn State University Office of Student Loans & Scholarships 103 Shields University Park, PA 16802										
Part I	Taxpayer Identification Number (TIN)									
Social Security Number or Tax Payer Identification Number	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">+</td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">+</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> </table>				+		+			
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Penn State ID#	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">+</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> </table>			+						
	+									
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. person (including a U.S. resident alien).										
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.										
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.

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, 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 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 5 calendar years in the U.S.

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.