

**TO BE USED WITH NEW HIRE OF EMPLOYEES AND FELLOWS  
HERE ON A VISA**

NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

**FOR ALL VISA HOLDERS:**

**Substantial Presence Test: to establish whether Resident Alien or Nonresident Alien for tax purposes.**

Current Year \_\_\_\_\_ days present \_\_\_\_\_

1<sup>st</sup> preceding year \_\_\_\_\_ days present \_\_\_\_\_ divided by 1/3 \_\_\_\_\_

2<sup>nd</sup> preceding year \_\_\_\_\_ days present \_\_\_\_\_ divided by 1/6 \_\_\_\_\_

**FOR VISA HOLDERS:**

To determine “**Exempt Individual**” status. If in any year during the six calendar-year period, the individual was present in the U.S. as an **F** or **J** student visaholder, that year must be taken into account as will when determining the exempt individual years of a teacher or trainee.

<u>Visa Type</u>	<u>Current Year</u>	<u># days in US</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

When an employee is claiming an exemption - form 8233 must be filed along with the required statement if you are a foreign student, professor/teacher, or researcher (Payroll department can provide this statement for you if needed).

**THIS FORM SHOULD BE SENT TO THE IRS 10 DAYS BEFORE THE EMPLOYEE IS PAID.** This form must be completed each year they are claiming exemption.

When a fellow is claiming an exemption – form W-8Ben must be filled out and sent along with the new fellow form.