





Payroll Forms

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IRS Tax Forms

File Size

W-4	 eForm	56 k
NRA W-4	 eForm	114 k
Student W-4	 eForm	238 k
W-5	 eForm	54 k
W-7: Application for Taxpayer ID	 eForm	90 k
W-8 BEN	 eForm	74 k
W-8 BEN Instructions	 eForm	30 k
W-9	 eForm	45 k
W-9 Attachment		47 k
W-9 Simplified Instructions		26 k
8233	 eForm	47 k
IRS 8233 Instructions		38 k
Simplified 8233 Instructions for Employees		45 k
Simplified 8233 Instructions for Short-Term Intl Visitors		44 k

Other Federal/State Forms

File Size

DE-4	 eForm	250 k
Form I-9 Employment Eligibility Verification	 eForm	174 k
Form I-9 Acceptable Documents Lists		

University Payroll Forms**File Size**

<u>Certification of Academic Activity for Short-term Intl. Visitors</u>	<u>5 k</u>
<u>Check List for Intl. Visitors: Honoraria Payments</u>	<u>34 k</u>
<u>Check List for Intl. Visitors: Expense Reimbursements</u>	<u>33 k</u>
<u>Direct Deposit Authorization Form</u>	<u>40 k</u>
<u>Direct Deposit Cancellation</u>	<u>30 k</u>
<u>Duplicate W-2/1042-S Request Form</u>	<u>38 k</u>
<u>Non-Resident Alien (NRA) Questionnaire Form</u>	<u>92 k</u>
<u>NRA Questionnaire for Non-Employee International Visitors</u>	<u>88 k</u>
<u>Statement by NRA in Lieu of Social Security Application</u>	<u>29 k</u>
<u>Stop Payment</u>	<u>10 k</u>
<u>PPBS System User Access Request Form</u>	<u>14 k</u>
<u>PPBS System User Access Reset Form</u>	<u>45 k</u>
<u>Tax Refund Request Form</u>	<u>27 k</u>
<u>Time Reports</u> (<i>Link to USC Policies & Forms</i>)	
<u>Tuition Assistance Dependent Child Certification</u>	<u>9 k</u>
<u>Tuition Assistance Graduate Coursework Certification</u>	<u>90 k</u>
<u>Verification of Employment Request Form</u>	<u>38 k</u>

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Form W-4 (2003)

Purpose. Complete Form W-4 so that your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2003 expires February 16, 2004. See **Pub. 505**, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if: (a) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. **However, you may claim fewer (or zero) allowances.**

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919**, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the **Instructions for Form 8233** before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2003. See Pub. 919, especially if your earnings exceed \$125,000 (Single) or \$175,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	_____
B	Enter "1" if: <div><ul style="list-style-type: none">• You are single and have only one job; or• You are married, have only one job, and your spouse does not work; or• Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.</div>	B	_____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C	_____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	_____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	_____
F	Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit	F	_____
(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)			
G	Child Tax Credit (including additional child tax credit): <ul style="list-style-type: none">• If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus 1 additional if you have three to five eligible children or 2 additional if you have six or more eligible children.• If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children, "2" if you have three eligible children, "3" if you have four eligible children, or "4" if you have five or more eligible children.	G	_____
H	Add lines A through G and enter total here. Note: This may be different from the number of exemptions you claim on your tax return. ▶	H	_____
<div>For accuracy, complete all worksheets that apply.</div> <ul style="list-style-type: none">• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$35,000, see the Two-Earner/Two-Job Worksheet on page 2 to avoid having too little tax withheld.• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.			

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0010 2003	
▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.					
1 Type or print your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		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 new card. ▶ <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6	\$
7 I claim exemption from withholding for 2003, and I certify that I meet both of the following conditions for exemption: <ul style="list-style-type: none">• 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 ▶				7	
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.					
Employee's signature (Form is not valid unless you sign it.) ▶					
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)				9 Office code (optional)	10 Employer identification number

Deductions and Adjustments Worksheet

Note: Use this worksheet **only** if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2003 tax return.

- 1 Enter an estimate of your 2003 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2003, you may have to reduce your itemized deductions if your income is over \$139,500 (\$69,750 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) . . . 1 \$ _____
- 2 Enter: $\left\{ \begin{array}{l} \$7,950 \text{ if married filing jointly or qualifying widow(er)} \\ \$7,000 \text{ if head of household} \\ \$4,750 \text{ if single} \\ \$3,975 \text{ if married filing separately} \end{array} \right\}$ 2 \$ _____
- 3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter "-0-" 3 \$ _____
- 4 Enter an estimate of your 2003 adjustments to income, including alimony, deductible IRA contributions, and student loan interest 4 \$ _____
- 5 **Add** lines 3 and 4 and enter the total. Include any amount for credits from **Worksheet 7** in Pub. 919 5 \$ _____
- 6 Enter an estimate of your 2003 nonwage income (such as dividends or interest) 6 \$ _____
- 7 **Subtract** line 6 from line 5. Enter the result, but not less than "-0-" 7 \$ _____
- 8 **Divide** the amount on line 7 by \$3,000 and enter the result here. Drop any fraction 8 _____
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 9 _____
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 10 _____

Two-Earner/Two-Job Worksheet

Note: Use this worksheet **only** if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____
- 2 Find the number in **Table 1** below that applies to the **lowest** paying job and enter it here 2 _____
- 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet 3 _____

Note: If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet 4 _____
- 5 Enter the number from line 1 of this worksheet 5 _____
- 6 **Subtract** line 5 from line 4 6 _____
- 7 Find the amount in **Table 2** below that applies to the **highest** paying job and enter it here 7 \$ _____
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 \$ _____
- 9 Divide line 8 by the number of pay periods remaining in 2003. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2002. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others			
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000	0	44,001 - 50,000	8	\$0 - \$6,000	0	75,001 - 100,000	8
4,001 - 9,000	1	50,001 - 60,000	9	6,001 - 11,000	1	100,001 - 110,000	9
9,001 - 15,000	2	60,001 - 70,000	10	11,001 - 18,000	2	110,001 and over	10
15,001 - 20,000	3	70,001 - 90,000	11	18,001 - 25,000	3		
20,001 - 25,000	4	90,001 - 100,000	12	25,001 - 29,000	4		
25,001 - 33,000	5	100,001 - 115,000	13	29,001 - 40,000	5		
33,001 - 38,000	6	115,001 - 125,000	14	40,001 - 55,000	6		
38,001 - 44,000	7	125,001 and over	15	55,001 - 75,000	7		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$50,000	\$450	\$0 - \$30,000	\$450
50,001 - 100,000	800	30,001 - 70,000	800
100,001 - 150,000	900	70,001 - 140,000	900
150,001 - 270,000	1,050	140,001 - 300,000	1,050
270,001 and over	1,200	300,001 and over	1,200

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 46 min.; **Learning about the law or the form**, 13 min.; **Preparing the form**, 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, give it to your employer.



As a Non-Resident Alien employee, you are required to complete a "Form W-4, Employee's Withholding Allowance Certificate." Because of the restrictions on a non-resident alien's filing status, the limited number of personal allowances a non-resident alien is allowed, and the fact that a non-resident alien cannot claim the standard deduction, you must fill out Form W-4 following these instructions:

1. Check only **"Single"** marital status on line 3, regardless of your actual marital status.
2. Claim only **one (1) or zero (0)** withholding allowances on line 5, unless you are a resident of Canada, Mexico, Japan, or the Republic of Korea.
3. **Do not claim "Exempt" withholding status on line 7.** If you wish to be exempt from state taxes, you must file Form DE-4.
4. If you have any questions, please refer to IRS Publication 519.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ► For Privacy Act and Paperwork Reduction Act Notice, see page 2.		OMB No. 1545-0010 2003	
1 Type or print your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card. ► <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2003, and I certify that I meet both of the following conditions for exemption: <ul style="list-style-type: none"> • 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 ►				7	
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.					
Employee's signature (Form is not valid unless you sign it) ►				Date ►	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer Identification number	

TO BE COMPLETED BY USC STUDENTS ONLY

Form W-4 (2003)

Purpose. Complete Form W-4 so that your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2003 expires February 16, 2004. See **Pub. 505**, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if: **(a)** your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and **(b)** another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. **However, you may claim fewer (or zero) allowances.**

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919**, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the **Instructions for Form 8233** before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use **Pub. 919** to see how the dollar amount you are having withheld compares to your projected total tax for 2003. See **Pub. 919**, especially if your earnings exceed \$125,000 (Single) or \$175,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Form W-4 <small>Department of the Treasury Internal Revenue Service</small>		Employee's Withholding Allowance Certificate		OMB No. 1545-0010 2003	
► For Privacy Act and Paperwork Reduction Act Notice, see page 2.					
1 Type or print your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>			
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card. <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2003, and I certify that I meet both of the following conditions for exemption: <ul style="list-style-type: none"> • 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 ►					
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.					
Employee's signature <small>(Form is not valid unless you sign it) ►</small>				Date ►	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)		10 Employer Identification number

Cat. No. 10220Q

ATTENTION: Non-Resident Aliens must complete the "Non Resident Alien W-4"

If you are currently enrolled and regularly attending classes, you may qualify for exemption from the provisions of FICA (Social Security) and Disability Insurance. To qualify for the exemption, you must be enrolled as an undergraduate student taking six (6) or more units, or as a graduate student taking four (4) or more units, and you must *complete and sign this form*. This exemption does not apply to individuals who are postdoctoral students, postdoctoral fellows, medical residents or interns, or to career employees.

I am enrolled and regularly attending classes at USC (check one box below):

- ☐ I am enrolled in **Undergraduate** Courses taking _____ units **OR**
- ☐ I am enrolled in **Graduate** Courses taking _____ units

I hereby certify the above to be true and correct:

_____, 2003
Signature *Date*

Deductions and Adjustments Worksheet

Note: Use this worksheet **only** if you plan to itemize deductions, claim certain credits or claim adjustments to income on your 2003 tax return.

- 1** Enter an estimate of your 2003 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2003, you may have to reduce your itemized deductions if your income is over \$139,500 (\$69,750 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) **1** \$ _____
- 2** Enter:

\$7,950 if married filing jointly or qualifying widow(er) \$7,000 if head of household \$4,750 if single \$3,975 if married filing separately	}	2 \$ _____
--	-------------	-------------------
- 3** **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your 2003 adjustments to income, including alimony, deductible IRA contributions, and student loan interest **4** \$ _____
- 5** **Add** lines 3 and 4 and enter the total. Include any amount for credits from **Worksheet 7** in Pub. 919 **5** \$ _____
- 6** Enter an estimate of your 2003 nonwage income (such as dividends or interest) **6** \$ _____
- 7** **Subtract** line 6 from line 5. Enter the result, but not less than "-0-" **7** \$ _____
- 8** **Divide** the amount on line 7 by \$3,000 and enter the result here. Drop any fraction **8** _____
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____
- 10** **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Personal Allowances Worksheet (Keep for your records.)

- A** Enter "1" for **yourself** if no one else can claim you as a dependent **A** _____
 - B** Enter "1" if:

<ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. 	}	B _____
--	-------------	----------------
 - C** Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____
 - D** Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return **D** _____
 - E** Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . . **E** _____
 - F** Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit . . . **F** _____
(**Note:** Do **not** include child support payments. See **Pub. 503**, *Child and Dependent Care Expenses*, for details.)
 - G** **Child Tax Credit** (including additional child tax credit):
 - If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus **1 additional** if you have three to five eligible children or **2 additional** if you have six or more eligible children.
 - If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children, "2" if you have three children, "3" if you have four eligible children, or "4" if you have five or more eligible children. **G** _____
 - H** Add lines A through G and enter total here. **Note:** This may be different from the number of exemptions you claim on your tax return. **H** _____
- For accuracy, complete all worksheets that apply.
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
 - If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$35,000, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
 - If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

FOR TWO-EARNED/TWO JOB WORKSHEET, REFER TO PAGE 2 ON THE W4 FORM OR GO TO

UNIVERSITY PAYROLL SERVICES
STO 100, UNIVERSITY PARK CAMPUS
PMB A300, HEALTH SCIENCES CAMPUS

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a **properly** completed form will result in your being treated as a single person who claims no withholding allowances; **providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and for use in the National Directory of New Hires.

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control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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2003 Form W-5



Department of the Treasury
Internal Revenue Service

Instructions

Purpose of Form

Use Form W-5 if you are eligible to get part of the EIC in advance with your pay and choose to do so. See **Who Is Eligible To Get Advance EIC Payments?** below. The amount you can get in advance generally depends on your wages. If you are married, the amount of your advance EIC payments also depends on whether your spouse has filed a Form W-5 with his or her employer. However, your employer cannot give you more than \$1,528 throughout 2003 with your pay. You will get the rest of any EIC you are entitled to when you file your tax return and claim the EIC.

If you do not choose to get advance payments, you can still claim the EIC on your 2003 tax return.

What Is the EIC?

The EIC is a credit for certain workers. It reduces the tax you owe. It may give you a refund even if you do not owe any tax.

Who Is Eligible To Get Advance EIC Payments?

You are eligible to get advance EIC payments if **all three** of the following apply.

1. You expect to have at least one qualifying child. If you do not expect to have a qualifying child, you may still be eligible for the EIC, but you **cannot** receive advance EIC payments. See **Who Is a Qualifying Child?** on page 2.

2. You expect that your 2003 earned income and AGI will each be less than \$29,666 (\$30,666 if you expect to file a joint return for 2003). Include your spouse's income if you plan to file a joint return. As used on this form, **earned income** does not include amounts inmates in penal institutions are paid for their work, amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or nontaxable earned income.

3. You expect to be able to claim the EIC for 2003. To find out if you may be able to claim the EIC, answer the questions on page 2.

How To Get Advance EIC Payments

If you are eligible to get advance EIC payments, fill in the 2003 Form W-5 at the bottom of this page. Then, detach it and give it to your employer. If you get advance payments, you **must** file a 2003 Federal income tax return.

You may have only **one** Form W-5 in effect at one time. If you and your spouse are both employed, you should file separate Forms W-5.

(continued on page 2)

Give the bottom part to your employer; keep the top part for your records.

Detach here

Form W-5	Earned Income Credit Advance Payment Certificate	OMB No. 1545-1342
Department of the Treasury Internal Revenue Service	<p>► Use the current year's certificate only.</p> <p>► Give this certificate to your employer.</p> <p>► This certificate expires on December 31, 2003.</p>	2003
Print or type your full name		Your social security number

Note: If you get advance payments of the earned income credit for 2003, you **must** file a 2003 Federal income tax return. To get advance payments, you **must** have a qualifying child and your filing status must be any status **except** married filing a separate return.


- 1 I expect to have a qualifying child and be able to claim the earned income credit for 2003, I do not have another Form W-5 in effect with any other current employer, and I choose to get advance EIC payments. ☐ Yes ☐ No
- 2 Check the box that shows your expected filing status for 2003:
☐ Single, head of household, or qualifying widow(er) ☐ Married filing jointly
- 3 If you are married, does your spouse have a Form W-5 in effect for 2003 with any employer? ☐ Yes ☐ No

Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.


Signature ►


Date ►

Questions To See if You May Be Able To Claim the EIC for 2003


 You **cannot** claim the EIC if you plan to file either **Form 2555** or **Form 2555-EZ** (relating to foreign earned income) for 2003. You also **cannot** claim the EIC if you are a nonresident alien for any part of 2003 unless you are married to a U.S. citizen or resident and elect to be taxed as a resident alien for all of 2003.


- 1** Do you expect to have a qualifying child? Read **Who Is a Qualifying Child?** that starts below before you answer this question. If the child is married, be sure you also read **Married child** on page 3.

- ☐ **No.**  You may be able to claim the EIC but you **cannot** get advance EIC payments.
- ☐ **Yes.** *Continue.*


 If the child meets the conditions to be a qualifying child for both you and another person, see **Qualifying child of more than one person** on page 3.

- 2** Do you expect your 2003 filing status to be married filing a separate return?


- ☐ **Yes.**  You **cannot** claim the EIC.
- ☐ **No.** *Continue.*

 If you expect to file a joint return for 2003, include your spouse's income when answering questions 3 and 4.

- 3** Do you expect that your 2003 earned income and AGI will each be less than: \$29,666 (\$30,666 if married filing jointly) if you expect to have 1 qualifying child; \$33,692 (\$34,692 if married filing jointly) if you expect to have 2 or more qualifying children?

- ☐ **No.**  You **cannot** claim the EIC.
- ☐ **Yes.** *Continue.* But remember, you **cannot** get advance EIC payments if you expect your 2003 earned income or AGI will be \$29,666 (\$30,666 or more if married filing jointly) or more.


- 4** Do you expect that your 2003 investment income will be more than \$2,600? For most people, investment income is the total of their taxable interest, ordinary dividends, capital gain distributions, and tax-exempt interest. However, if you plan to file a 2003 Form 1040, see the 2002 Form 1040 instructions to figure your investment income.

- ☐ **Yes.**  You **cannot** claim the EIC.
- ☐ **No.** *Continue.*

- 5** Do you expect that you, or your spouse if filing a joint return, will be a qualifying child of another person for 2003?

- ☐ **No.** You may be able to claim the EIC.
- ☐ **Yes.** You **cannot** claim the EIC.

This Form W-5 expires on December 31, 2003. If you are eligible to get advance EIC payments for 2004, you must file a new Form W-5 next year.

 You may be able to get a larger credit when you file your 2003 return. For details, see **Additional Credit** on page 3.

Who Is a Qualifying Child?

Any child who meets **all three** of the following conditions is a **qualifying child**.

(continued on page 3)

1. The child is:

- Your son, daughter, adopted child, stepchild, or grandchild; or
- Your brother, sister, stepbrother, stepsister, or a descendant of your brother, sister, stepbrother, or stepsister (for example, your niece or nephew), whom you cared for as your own child; or
- A foster child (any child placed with you by an authorized placement agency whom you cared for as your own child).

Note: An **adopted child** is any child placed with you by an authorized placement agency for legal adoption even if the adoption is not final. An authorized placement agency includes any person authorized by state law to place children for legal adoption. A **grandchild** is any descendant of your son, daughter, adopted child, or stepchild.

2. At the end of 2003, the child is under age 19, or under age 24 and a full-time student, or any age and permanently and totally disabled.

3. The child lives with you in the United States for over half of 2003.

Exception to "Time Lived With You" Condition. The child does not have to live with you for over half of 2003 if either of the following applies.

1. The child was born or died during the year and your home was this child's home for the entire time he or she was alive in 2003.

2. The child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member and the child lived with you for over half of the part of the year before he or she was kidnapped.

Note: Temporary absences, such as for school, vacation, medical care, or detention in a juvenile facility, count as time lived at home. Members of the military on extended active duty outside the United States are considered to be living in the United States.

Married child. A child who is married at the end of 2003 is a qualifying child only if you may claim him or her as your dependent, **or** the following **Exception** applies to you.

Exception. You are the custodial parent and would be able to claim the child as your dependent, but the noncustodial parent claims the child as a dependent because—

1. You signed **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child for 2003 **or**

2. You have a pre-1985 divorce decree or separation agreement that allows the noncustodial parent to claim the child and he or she gives at least \$600 for the child's support in 2003.

Qualifying child of more than one person. If the child meets the conditions to be a qualifying child of more than one person, only one person may treat that child as a qualifying child for 2003. If you and the other person(s) cannot agree on who will treat that child as a qualifying child for 2003, special rules apply to determine who may do so. For details, see the 2002 revision of **Pub. 596**, Earned Income Credit (EIC). However, these rules do not apply if the only other person is your spouse and you plan to file a joint return for 2003.

Reminder. A qualifying child must have a social security number unless he or she was born and died in 2003.

What if My Situation Changes?

If your situation changes after you give Form W-5 to your employer, you will probably need to file a new Form W-5. For example, you must file a new Form W-5 if any of the following applies for 2003.

- You no longer expect to have a qualifying child. Check "**No**" on line 1 of your new Form W-5.
- You no longer expect to be able to claim the EIC for 2003. Check "**No**" on line 1 of your new Form W-5.
- You no longer want advance payments. Check "**No**" on line 1 of your new Form W-5.
- Your spouse files Form W-5 with his or her employer. Check "**Yes**" on line 3 of your new Form W-5.

Note: If you get the EIC with your pay and find you are not eligible, you must pay it back when you file your 2003 Federal income tax return.

Additional Information**How To Claim the EIC**

If you are eligible, claim the EIC on your 2003 tax return. See your 2003 tax return instruction booklet.

Additional Credit

You may be able to claim a larger credit when you file your 2003 tax return because your employer cannot give you more than \$1,528 throughout the year with your pay. You may also be able to claim a larger credit if you have more than one qualifying child. But you must file your 2003 tax return to claim any additional credit.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3507 and 6109 and their regulations require you to provide the information requested on Form W-5 and to give it to your employer if you want advance payment of the EIC. As provided by law, we may give the information to the Department of Justice and other Federal agencies. In addition, we may give it to cities, states, and the District of Columbia so they may carry out their tax laws. We may also disclose this information to other countries under a tax treaty or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. Failure to provide the requested information may prevent processing of this form; providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; and **Preparing the form**, 25 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, give it to your employer.



Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-1483

► See instructions. ► Type or print.

► For use by individuals who are not U.S. citizens, nationals, or permanent residents.

This number is for Federal tax purposes only.

Before you begin:

- **Do not submit** this form if you have, or are eligible to obtain, a U.S. social security number (SSN).
- Receipt of an IRS individual taxpayer identification number (ITIN) creates no inference regarding your immigration status or your right to work in the United States.
- Receipt of an ITIN does not make you eligible to claim the earned income credit (EIC).

FOR IRS USE ONLY

Reason you are submitting Form W-7. Check only one box (see instructions).

- a ☐ Nonresident alien required to obtain ITIN to claim tax treaty benefit
- b ☐ Nonresident alien filing a U.S. tax return and not eligible for an SSN
- c ☐ U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return and not eligible for an SSN
- d ☐ Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►
- e ☐ Spouse of U.S. citizen/resident alien }
- f ☐ Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for an SSN. Complete line 6g below
- g ☐ Dependent/spouse of a nonresident alien visa holder. Enter name and visa type of primary holder (see instructions) ►
- h ☐ Other INS Classification (specify) ►

Name (see instructions) Name at birth if different . . . ►	1a First name	Middle name	Last name
	1b First name	Middle name	Last name
Applicant's foreign address (see instructions)	2 Street address, apartment number, or rural route number. Do not use a P.O. box number.		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
Mailing address (if different from above)	3 Street address, apartment number, or rural route number. If you have a P.O. Box, see page 3.		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
Birth information	4 Date of birth (month, day, year) / /	Country of birth	City and state or province (optional)
			5 <input type="checkbox"/> Male <input type="checkbox"/> Female
Other information	6a Country(ies) of citizenship	6b Foreign tax identification number (if any)	6c Type of U.S. visa (if any), number, and expiration date
	6d Identification document(s) submitted (see instructions). <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> INS Documentation <input type="checkbox"/> Other Issued by: No.: Exp. date: / / Entry date in U.S. / /		
	6e Have you previously received a U.S. temporary Taxpayer Identification Number (TIN) or Employer Identification Number (EIN)? <input type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If you need more space, list on a sheet and attach to this form (see instructions).		
	6f TIN <input type="text"/> - <input type="text"/> - <input type="text"/> EIN <input type="text"/> - <input type="text"/> Enter the name under which the TIN was issued. Enter the name under which the EIN was issued.		
	6g Name of college/university or/company (see instructions)		
	City and State Length of stay		
Sign Here Keep a copy of this form for your records.	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 authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.		
	► Signature of applicant (if delegate, see instructions)	Date (month, day, year) / /	Phone number ()
Acceptance Agent's Use ONLY	► Name of delegate, if applicable (type or print)	Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney	
	► Signature	Date (month, day, year) / /	Phone () Fax ()
	► Name and title (type or print)	Name of company	EIN :

General Instructions

Note: *If you have been lawfully admitted for permanent residence or U.S. employment, you are eligible for a social security number. **Do not** complete this form.*

Purpose of Form

Use Form W-7 to apply for an IRS individual taxpayer identification number (ITIN). An ITIN is a nine-digit number issued by the U.S. Internal Revenue Service (IRS) 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).

The ITIN is for Federal tax purposes only. It does not entitle you to social security benefits, and creates no inference regarding your immigration status or your right to work in the United States. Any individual who is eligible to be legally employed in the United States must have an SSN.

Note: *Individuals filing tax returns using an ITIN are not eligible for the earned income credit (EIC).*

Who Must Apply

Any individual who is **not eligible to obtain an SSN** but who must furnish a taxpayer identification number to the IRS must apply for an ITIN on Form W-7. For example:

- A nonresident alien individual eligible to obtain the benefit of reduced withholding under an income tax treaty. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities.
- A nonresident alien individual not eligible for an SSN who is required to file a U.S. tax return **or** who is filing a U.S. tax return only to claim a refund.
- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.
- A U.S. resident alien (based on substantial presence) who files a U.S. tax return but who is not eligible for an SSN.
- An alien spouse claimed as an exemption on a U.S. tax return who is not eligible to obtain an SSN.
- An alien individual eligible to be claimed as a dependent on a U.S. tax return but who is unable or not eligible to obtain an SSN. To determine if an alien individual is eligible to be claimed as a dependent on a U.S. tax return, see **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, and **Pub. 519**, U.S. Tax Guide for Aliens.

- Nonresident alien student, professor, or researcher who is required to file a U.S. tax return but who is not eligible for an SSN.

- Dependent/spouse of a nonresident alien visa holder but who is not eligible for an SSN.

- Other INS classifications. See **h** under **Specific Instructions** on page 3.

Do not complete Form W-7 if you have an SSN **or** you are eligible to obtain an SSN. Thus, do not complete this form if you are a U.S. citizen or national, or if you have been lawfully admitted for permanent residence or U.S. employment.

If you have an application for an SSN pending, **do not** file Form W-7. Complete Form W-7 only if the Social Security Administration (SSA) notifies you that an SSN cannot be issued.

To obtain an SSN, see **Form SS-5**, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to obtain an SSN, contact an SSA office.

Additional Information

Publications. For details on resident and nonresident alien status and the tests for residence (including the substantial presence test), see Pub. 519.

For details on individuals who can be claimed as dependents and on obtaining an SSN for a dependent, see Pub. 501.

For details on eligibility for the earned income credit, see **Pub. 596**, Earned Income Credit.

These publications are available free from the IRS. To order the publications, call 1-800-TAX-FORM (1-800-829-3676) if you are in the United States. If you have a foreign address, write to:

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

You can also get these publications on the IRS Web Site at **www.irs.gov**.

You can also use File Transfer Protocol at **ftp.irs.gov**.

Telephone help. If, after reading these instructions and our free publications, you are not sure how to complete your application or have additional questions, you may call for assistance:

- Inside the United States: 1-800-829-1040. Normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.

- Outside the United States: 1-215-516-ITIN (215-516-4846). This is not a toll-free number. You may also contact any of our overseas offices in Berlin, London, Mexico City, Paris, Rome, Singapore, or Tokyo.

How To Apply

You can apply either by mail or in person. See **Where To Apply** on page 3. Keep a copy for your records. Be sure to mail or bring with you:

- Your completed Form W-7, and
- The original documents, or certified or notarized copies of documents, that substantiate the information provided on the Form W-7.

The document(s) you present must be current and must verify: **(a)** your identity, that is, contain your name and a photograph, and **(b)** support your claim of foreign status. You may have to provide a combination of documents for this purpose. Examples of acceptable documents include, but are not limited to:

- A passport.
- A driver's license.
- Documents issued by the U.S. Immigration and Naturalization Service (INS).
- An identity card issued by a state or national government authority.
- A foreign military or military dependent identification card.
- A foreign voter registration certificate.
- Birth, marriage, or baptismal certificates.
- School records.

You can submit copies of original documents. However, such documents must be:

- Certified by the issuing agency or official custodian of the original record; or
- Notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that the document is a true copy of the original. To do this, the notary must see the valid, unaltered original document and verify that the copy conforms to the original. U.S. notaries public are available at U.S. embassies and consulates worldwide. Non-U.S. notarizations will **not** be accepted.

When To Apply

Complete Form W-7 as soon as you meet one of the requirements listed under **Who Must Apply** on this page. Applying early will give the IRS time to issue you an ITIN before its required use.

Allow 4 to 6 weeks for the IRS to notify you in writing of your ITIN. If you have not received your ITIN at the end of the 6-week period, you may call the IRS to find out the status of your application (see **Telephone help** on page 2).

Where To Apply

In person. You can apply for an ITIN at any IRS Taxpayer Assistance Center in the United States and at most IRS offices abroad (contact the IRS office abroad to find out if that office accepts Form W-7 applications). You can also get application forms at certain U.S. consular offices.

You can also apply through an acceptance agent authorized by the IRS. To obtain a list of agents, visit the IRS Web Site at www.irs.gov.

By mail. Complete Form W-7, sign and date it, and mail the form along with the original or certified or notarized copies of your documentation to:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020

Original documents you submit will be returned to you. You do not need to provide a return envelope. **Copies** of documents will not be returned. If your documents are not returned within 30 days, you may call the IRS (see **Telephone help** on page 2).

Specific Instructions

Use the following instructions to complete Form W-7. Enter N/A (not applicable) on all lines that do not apply to you. If you are completing this form for someone else, answer the questions as they apply to that person.

Reason for applying. You must check the box to indicate the reason you are completing Form W-7. **Check only one box.**

a. Nonresident alien required to obtain ITIN to claim tax treaty benefit. Certain nonresident aliens must obtain an ITIN to claim a tax treaty benefit even if they do not have to file a U.S. tax return.

b. Nonresident alien filing a U.S. tax return and not eligible for an SSN. This category includes:

- A nonresident alien who must file a U.S. tax return to report income effectively or not effectively connected with the conduct of a trade or business in the United States.
- A nonresident alien who is filing a U.S. tax return only to obtain a refund.

c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for an SSN. A foreign individual living in the United States who does not have permission to work from the INS, and is thus ineligible for an SSN, may still have a U.S. tax return filing obligation. Such individuals must check this box.

d. Dependent of U.S. citizen/resident alien. This is an individual who may be claimed as a dependent on a U.S. tax return and who is unable, or not eligible, to obtain an SSN. See **Name and SSN/ITIN of U.S. citizen/resident alien** below.

e. Spouse of U.S. citizen/resident alien. This category includes:

- A nonresident alien husband or wife who is not filing a U.S. tax return (including a joint return) and who is not eligible to obtain an SSN but who as a spouse may be claimed as an exemption.
- A nonresident alien electing to file a U.S. tax return jointly with a spouse who is a U.S. citizen or resident. See **Name and SSN/ITIN of U.S. Citizen/resident alien** below.

f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for an SSN. This is an individual who has not abandoned his or her residence in a foreign country and who is a bona fide student, professor, or researcher coming temporarily to the United States and solely to attend classes at a recognized institution of education, teach, or perform research.

g. Dependent/spouse of a nonresident visa holder. This is an individual who may be claimed as a dependent or a spouse on a U.S. tax return and who is unable, or not eligible, to obtain an SSN and has entered the U.S. with a nonresident visa holder. For example, the primary visa holder has a B-1 visa; the dependent or spouse has a B-2 visa.

h. Other INS classification. This is an individual who has entered the U.S. and has been given documentation from the INS that is not specifically mentioned in the categories above. If you check this box, you must describe in detail your reason for requesting an ITIN. Attach a separate sheet if necessary.

Name and SSN/ITIN of U.S. citizen/resident alien. If you are applying for an ITIN under category **d** or **e** above, you **must** provide the **full name and SSN** of the U.S. person who is the citizen/resident alien. Enter the information in the space provided. If the U.S. person chooses to provide this information in a separate letter, enter "Information will be provided in a separate letter" in this space. If this

space is left blank, your application will be rejected.

The letter provided by the U.S. person must identify the Form W-7 to which the information relates and must include:

- The U.S. person's full name and SSN, **and**
- The name, address, date of birth, and country of birth of the dependent or spouse as shown on the Form W-7.

Mail the letter to the address shown under **Where To Apply** on this page.

Note: If the U.S. person chooses this method, the Form W-7 will not be processed until the information is received.

Line 1a. Enter your legal name on line 1a. This entry should reflect your name as it will appear on your U.S. tax return.

Caution: Your ITIN will be established using this name. If you do not use this name on your U.S. tax return, the processing of your U.S. tax return may be delayed until discrepancies are resolved.

Line 1b. Enter your name as it appears on your birth certificate if it is different from your entry on line 1a.

Line 2. Enter your complete address in the country where you permanently or normally reside. If you are claiming a benefit under an income tax treaty with the United States, the address entered must be an address in the treaty country. Include the postal code where appropriate.

Do not use a post office box or an "in care of" (c/o) address instead of a street address. If you do, your application will be rejected.

Note: If you no longer have a permanent residence, due to your relocation to the U.S., enter the foreign country where you last resided.

Line 3. Enter your complete mailing address if it is different from the address on line 2. This is the address the IRS will use to return your original documents and send written notification of your ITIN.

Note: If the U.S. Postal Service will not deliver mail to your physical location, then enter the U.S. Postal Service's post office box number for your mailing address. Contact your local U.S. Post Office for more information. **Do not use a post office box owned and operated by a private firm or company.**

Line 4. Enter your date of birth in month/day/year format and your country of birth. If available, provide the city and state or province. You **must** identify the country in which you were born. To be eligible for an ITIN, your birth country must be recognized as a foreign country by the U.S. Department of State.

Line 5. Check the appropriate box for your gender.

Line 6a. Enter the country or countries (in the case of dual citizenship) in which you are a citizen. Enter the complete country name; do not abbreviate.

Line 6b. If your country of residence for tax purposes has issued you a tax identification number, enter that number on line 6b. For example, if you are a resident of Canada, you would enter your Canadian Social Insurance Number.

Line 6c. Enter only U.S. nonimmigrant visa information. Include the INS classification, number of the visa, and the expiration date in month/day/year format. For example, if you have a B-1/B-2 visa with the number 123456 that has an expiration date of December 31, 2004, you would enter "B-1/B-2", "123456", and "12/31/2004" in the entry space.

Note: If the visa has been issued under a "duration of stay" label by INS, then enter "D/S" as the expiration date.

Line 6d. Check the box indicating the type of documentation you are presenting for identification. If you have a passport, use it to provide verification of your identity and foreign status. If you do not have a passport, you may use a driver's license or other official identification card that has been issued by a U.S. or foreign governmental jurisdiction. If you use documents issued by the INS, indicate the type of document.

If you have none of the above, check the box for "Other" and specifically identify the type(s) of document you are using. For example, enter "military ID" for a military or military/dependent identification card.

You may have to provide more than one current document to verify your identity and foreign status. At least one document you present must contain a recent photograph. Enter the name of the state or country or other issuer, the identification number (if any) appearing on the document(s), the expiration date, and the date on which you entered the U.S. Dates must be entered in the month/day/year format. Additionally, you may be required to provide a certified translation of foreign language documents.

Line 6e. If you ever received a "temporary Taxpayer Identification Number" (TIN) or an Employer Identification Number (EIN), check the "Yes" box and enter the number on line 6f. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN, check the "No/Do not know" box.

A "temporary TIN" was a nine-digit number issued by the IRS to individuals before 1996. You would have been issued this number if you filed a U.S. tax return and did not have a social security number. This temporary TIN will appear on any correspondence the IRS sent you concerning that return. You may have been issued more than one temporary TIN. If so, attach a separate sheet listing all the temporary TINs you received.

An EIN is a nine-digit number (for example, 12-3456789) assigned by the IRS to businesses, such as sole proprietorships.

Line 6f. Enter in the space provided the temporary TIN and/or EIN and the name under which the number was issued.

Line 6g. If you checked reason **f**, you must provide the name of the educational institution and the city and state in which it is located. You must also indicate your length of stay.

If you are temporarily in the U.S. for business purposes, you must provide the name of the company with whom you are conducting your business and the city and state in which it is located. You must also enter your length of stay in the U.S.

Signature. Generally, Form W-7 must be signed by the applicant. However, if the applicant is a minor under 14 years of age, a delegate (parent or court-appointed guardian) should sign for him or her. Type or print the delegate's name in the space provided and check the appropriate box that indicates his or her relationship to the applicant. If the delegate is signing as a court-appointed guardian, attach a copy of the court-appointment papers showing the legal guardianship.

If the applicant is 14 years of age or over, the applicant may appoint an authorized agent to sign. The authorized agent must print his or her name in the space provided for the name of the delegate and must attach **Form 2848**, Power of Attorney and Declaration of Representative.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 13 min.; **Preparing the form**, 29 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where To Apply** on page 3.



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

OMB No. 1545-1621

▶ 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.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Instead, use Form:

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner		2 Country of incorporation or organization	
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation			
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)	
5 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)	
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN		7 Foreign tax identifying number, if any (optional)	
8 Reference number(s) (see instructions)			

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

a ☐ The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.

b ☐ If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c ☐ 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 dealing with limitation on benefits (see instructions).

d ☐ The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

e ☐ The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income):.....
Explain the reasons the beneficial owner meets the terms of the treaty article:

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 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 income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

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

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Capacity in which acting

UNIVERSITY OF SOUTHERN CALIFORNIA
W-8 BEN Alien Questionnaire

These fields must be completed, or the W-8 BEN will be returned.

Date of birth: _____

Gender (circle one): M F

Student ID #: _____

Current visa type: _____

School or Department _____
(do not enter "USC" – need specific School or Department of USC)

INSTRUCTIONS FOR COMPLETING W-8BEN

PART 1:

1. Enter name.
2. Leave blank.
3. Check "Individual".
4. Permanent Address: Enter your permanent address in your country of residence. *This **must not** be a US address.*
5. Mailing address. Enter your address in the United States.
6. US Taxpayer ID # Enter your Social Security Number or your Taxpayer ID Number if you have one. Attach a photocopy of the Social Security Card or Individual Taxpayer ID number card, or a copy of the application, if available. *Do not enter your "88x" student identification number. This is not a taxpayer ID #. Otherwise, leave blank.*
7. Foreign Tax ID #: If your country of residence issues any type of Taxpayer ID #, (i.e., Canadian Social Insurance Number), enter here. Otherwise, leave blank.
8. Account Number: Leave Blank.

PART II: To be ONLY if there is an applicable tax treaty between the US and your country of residence for income code 15. See IRS Publication 901 or your Home Department Coordinator for assistance. If you do not have a valid Social Security Number or Taxpayer ID number, the treaty will not be granted until you are able to provide that number. Complete this section if you will want the treaty when you have the required number. Notify Payroll Services as soon as you receive the number.

- 9a. Check box and enter country of residence. *Must not be "US".*
- 9b. You must have a TIN listed on line 6 above, and box must be checked.
- 9c. Do not check this box.
- 9d. Do not check this box.
- 9e. Do not check this box.
10. THIS ITEM MUST BE COMPLETED.

Enter article number: See IRS Publication 901 or your Home Department Coordinator.
% of withholding: Leave blank
Type of income: Enter "Fellowship" or "Scholarship" as applicable.
Reasons: Enter tax treaty name you are claiming the benefit of (e.g. US-Japan Treaty)

PART III: Leave blank

PART IV: Sign and date.

UNIVERSITY OF SOUTHERN CALIFORNIA
W-8 BEN Alien Questionnaire

These fields must be completed, or the W-8 BEN will be returned.

Date of birth: _____

Gender (circle one): M F

Student ID #: _____

Current visa type: _____

School or Department _____
(do not enter "USC" – need specific School or Department of USC)

INSTRUCTIONS FOR COMPLETING W-8BEN

PART 1:

1. Enter name.
2. Leave blank.
3. Check "Individual".
4. Permanent Address: Enter your permanent address in your country of residence. *This **must not** be a US address.*
5. Mailing address. Enter your address in the United States.
6. US Taxpayer ID # Enter your Social Security Number or your Taxpayer ID Number if you have one. Attach a photocopy of the Social Security Card or Individual Taxpayer ID number card, or a copy of the application, if available. *Do not enter your "88x" student identification number. This is not a taxpayer ID #. Otherwise, leave blank.*
7. Foreign Tax ID #: If your country of residence issues any type of Taxpayer ID #, (i.e., Canadian Social Insurance Number), enter here. Otherwise, leave blank.
8. Account Number: Leave Blank.

PART II: To be ONLY if there is an applicable tax treaty between the US and your country of residence for income code 15. See IRS Publication 901 or your Home Department Coordinator for assistance. If you do not have a valid Social Security Number or Taxpayer ID number, the treaty will not be granted until you are able to provide that number. Complete this section if you will want the treaty when you have the required number. Notify Payroll Services as soon as you receive the number.

- 9a. Check box and enter country of residence. *Must not be "US".*
- 9b. You must have a TIN listed on line 6 above, and box must be checked.
- 9c. Do not check this box.
- 9d. Do not check this box.
- 9e. Do not check this box.
10. THIS ITEM MUST BE COMPLETED.

Enter article number: See IRS Publication 901 or your Home Department Coordinator.
% of withholding: Leave blank
Type of income: Enter "Fellowship" or "Scholarship" as applicable.
Reasons: Enter tax treaty name you are claiming the benefit of (e.g. US-Japan Treaty)

PART III: Leave blank

PART IV: Sign and date.

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Please print or type

Name (See **Specific Instructions** on page 2.)

Business name, if different from above. (See **Specific Instructions** on page 2.)

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ▶

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the **Part I instructions on page 2**. For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.

Note: If the account is in more than one name, see the **chart on page 2** for guidelines on whose number to enter.

Social security number
| | | + | | | |

or

Employer identification number
| | + | | | | |

List account number(s) here (optional)

Part II For U.S. Payees Exempt From Backup Withholding (See the instructions on page 2.)

Part III 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. (See the instructions on page 2.)

Sign
Here

Signature of
U.S. person ▶

Date ▶

Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

If you are a foreign person, use the appropriate Form W-8. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the **Part III** instructions on page 2 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the **Part II** instructions and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Part I—Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box.

If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN.

Note: See the chart on this page for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at www.irs.gov.

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all

such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Part II—For U.S. Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the separate Instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

Part III—Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified state tuition program payments, IRA or MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to

report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.



ATTACHMENT TO FORM W-9

(1) TAXPAYER NAME: _____
First Name Middle Name or Initial Family Name

(2) AXPAYER U.S. IDENTIFICATION NUMBER: _____
Social Security Number

(3) I am filing this W-9 for the purpose of:

- ☐ Claiming US Residency for Tax Purposes — *complete #4 and #5*
- ☐ Applying for a Taxpayer ID Number — *complete #4 and #5*
- ☐ Though I qualify to be a US Resident, I am claiming tax treaty benefits due to the savings clause or residency article of a tax treaty — *complete #4 through #9*

(4) Taxpayer is a (check one): ☐ U.S. Citizen ☐ U.S. Resident Alien
☐ Other US Person (describe)

(5) IF YOU ARE A U.S. RESIDENT ALIEN, ARE YOU A RESIDENT ALIEN UNDER:

Taxpayer is a (check one): ☐ The Green Card Test ☐ Substantial Presence Test
☐ Residency Article of a Tax Treaty

(6) TAXPAYER IS CLAIMING A BENEFIT OR EXCLUSION UNDER WHICH TAX TREATY?

(7) UNDER WHICH TREATY ARTICLE(S) IS THE TAXPAYER CLAIMING A BENEFIT OR EXCLUSION?

(8) IS THE TAXPAYER RELYING UPON AN EXCEPTION TO THE SAVING CLAUSE OF THE TAX TREATY IN ORDER TO CLAIM THE BENEFIT OR EXCLUSION?

☐ Yes ☐ No

(9) DESCRIBE THE TAX TREATY BENEFIT OR EXCLUSION THE TAXPAYER IS CLAIMING:

Under penalties of perjury I declare that I have examined this form and to the best of my knowledge and belief they are true, correct, and complete.

Signature: _____ Date: _____

Instructions for Completion of the W-9 Attachment

For more information, also refer to IRS Publications 515, 519, and 901, available at www.irs.gov.

1. Taxpayer Name Enter your Name
2. Taxpayer ID Number: Social Security Number or Taxpayer ID Number
3. I am filing this W-9: Check one box only
4. Taxpayer is a (check one):
 - US Citizen: Check here if you are filing the W-9 to obtain a Taxpayer ID Number
 - US Resident Alien: Check here if you are a Resident Alien (green card holder).
 - Other US Person: Check here if you pass the Substantial Presence test, or are claiming US residency under the residency article of a Tax Treaty. Describe as appropriate in the space provided.
5. Are you a Resident Alien: Check whichever box best describes your situation.
6. Which Tax Treaty: If you are filing the W-9 to claim exemption due to a tax treaty, enter the treaty name (e.g., US-Canada Tax Treaty) here.
7. Article Number: If you are filing the W-9 to claim exemption due to a tax treaty, enter Article Number.
8. Is the taxpayer relying upon an exception to the Saving Clause of the tax treaty in order to claim the benefit or exclusion:
 - Enter yes if appropriate. If "no", explain under item #9.
9. Describe the Benefit: Enter your job title (i.e. Professor, Research Associate). If answer to #8 was "no", explain why you are entitled to claim treaty benefit.

Simplified Instructions for Form W-9

Form W-9 is a tax document that serves multiple purposes. The W-9 Attachment serves to clarify for which purpose the W-9 is being filed. IRS regulations require that the "W-9 Attachment" accompany the W-9. You can obtain the attachment from your Home Department Coordinator or from the Payroll web site www.usc.edu/dept/finserv/execdir/pay.

1. Resident Alien Status:

The W-9 is a tax document that a non-resident alien files to declare himself or herself to be a 'resident alien for tax purposes'. All tax treaty protections and provisions are negated, and permits the non-resident alien to file a W-4 claiming whatever is desired (any marital status, any number of allowances, or "exempt").

2. Treaty Protection Continues for a "Resident Alien" or "Other US Person".

When a non-resident alien becomes a resident alien for tax purposes based on the substantial presence test, normally, all tax treaty provisions and protections are ended. However, certain treaties permit such a person to continue receiving the benefits of the treaty under the 'exception to the Saving Clause' provision.

Such an individual can no longer file an 8233 to claim the treaty benefit; rather, the individual files the W-9 and W-9 Attachment.

3. To Record with Employer a TIN number

This form is used by an individual to give his/her correct TIN number to the requestor, e.g. for real estate or banking transactions. This use does not apply to USC.

How often must the W-9 & W-9 Attachment be filed?

The W-9 & W-9 attachment need only be filed once.

Name:	Enter First Name, then Family Name
Business Name:	Leave blank.
Check box:	Check "individual"
Address fields:	Enter your address here in the U.S.
Requestor Name:	Leave blank

Part 1:

Tax Payer ID:	Enter your Social Security Number here.
Employer ID:	Leave blank
Account number:	Leave blank

Part II: Leave blank

Part III Certification: Sign and date.

You must complete the W-9 Attachment and staple the attachment to the W-9.

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

OMB No. 1545-0795

▶ See separate instructions.

**Who Should
Use This Form?**

Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see **Definitions** on pages 1 through 3 of the instructions.

IF you are a nonresident alien individual who is receiving . . .**THEN**, if you are the beneficial owner of that income, use this form to claim . . .

Compensation for independent personal services performed in the United States

A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.

Compensation for dependent personal services performed in the United States

A tax treaty withholding exemption for part or all of that compensation.

Note: Do not use Form 8233 to claim the daily personal exemption amount.Noncompensatory scholarship or fellowship income **and** personal services income **from the same withholding agent**A tax treaty withholding exemption for part or all of **both** types of income.**DO NOT Use
This Form. . .****IF** you are a beneficial owner who is . . .**INSTEAD**, use . . .Receiving compensation for dependent personal services performed in the United States **and** you are **not** claiming a tax treaty withholding exemption for that compensation

Form W-4

Receiving noncompensatory scholarship or fellowship income **and** you are **not** receiving any personal services income **from the same withholding agent**

Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income

Claiming only foreign status or treaty benefits with respect to income that is **not** compensation for personal services

Form W-8BEN

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

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner **2** U.S. taxpayer identifying number **3** Foreign tax identifying number, if any (optional)

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type **7a** Country issuing passport **7b** Passport number

8 Date of entry into the United States **9a** Current nonimmigrant status **9b** Date your current nonimmigrant status expires

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box . . . ▶ ☐**Caution:** See the **line 10 instructions** for the required additional statement you must attach.

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**11** Compensation for independent (and certain dependent) personal services:**a** Description of personal services you are providing

.....

b Total compensation you expect to be paid for these services in this calendar or tax year \$**12** If compensation is exempt from withholding based on a tax treaty benefit, provide:**a** Tax treaty **and treaty article** on which you are basing exemption from withholding

.....

b Total compensation listed on line 11b above that is exempt from tax under this treaty \$**c** Country of permanent residence**Note:** Do not complete lines 13a through 13c 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

.....

c Total income listed on line 13a above that is exempt from tax under this treaty \$**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 claimed ▶**16** How many days will you perform services in the United States during this tax year? ▶**17** Daily personal exemption amount claimed (see instructions) ▶**18** Total personal exemption amount claimed. Multiply line 16 by line 17 ▶**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 13b above within the meaning of the income tax treaty between the United States and that country.
- The beneficial owner is not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if subject to section 877, the beneficial owner is nevertheless entitled to treaty benefits with respect to the amounts received.

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 ▶.....
Signature of beneficial owner (or individual authorized to sign for beneficial owner).....
Date**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 ▶



Instructions for Form 8233

(Rev. December 2001)



Department of the Treasury
Internal Revenue Service

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

Section references are to the Internal Revenue Code unless otherwise noted.

Note: For definitions of terms used throughout these instructions, see **Definitions** starting below.



If you are a "resident of a treaty country," you must know the terms of the tax treaty between the United States and the treaty country to properly complete Form 8233. You may download the complete text of most U.S. tax treaties at www.irs.gov/prod/ind_info/treaties.html. Technical explanations for many of those treaties are also available at that site. Also, see **Pub. 901, U.S. Tax Treaties**, for a quick reference guide to the provisions of U.S. tax treaties.

Note: You can get any of the forms or publications referred to in these instructions by calling 1-800-TAX-FORM (1-800-829-3676) or by downloading them from the IRS Web Site at www.irs.gov.

General Instructions

A Change To Note

Form 8233 may now be used to claim a tax treaty withholding exemption for noncompensatory scholarship or fellowship income. However, you can do this **only** if you are also using this form to claim a tax treaty withholding exemption for compensation for personal services (including compensatory scholarship or fellowship income) **and** both types of income are **received from the same withholding agent**.

Purpose of Form

In general, section 1441 requires 30% Federal income tax withholding on compensation for independent personal services (defined on this page). Sections 1441, 3401, and 3402 require withholding, sometimes at 30% and sometimes at graduated rates, on compensation for dependent personal services (defined on page 2). However, some payments may be exempt from withholding because of a tax treaty or the personal exemption amount. Complete and give Form 8233 to your withholding agent if some or all of your compensation is exempt from withholding.

Note: Do not use Form 8233 if you have an office in the United States regularly available to you for performing personal services.

Giving Form 8233 to the Withholding Agent

You must complete Form 8233:

- For each tax year (be sure to specify the tax year in the space provided above Part I of the form),
- For each withholding agent, and
- For each type of income. However, you may use one Form 8233 to claim a tax treaty withholding exemption for **both** compensation for personal services (including compensatory scholarship or fellowship income) and noncompensatory scholarship or fellowship income **received from the same withholding agent**.

Example. A nonresident alien is primarily present in the United States as a professor, but also is occasionally invited to lecture at another educational institution. These lectures are not connected with his teaching obligations but are in the nature of self-employment. For each tax year, the professor must complete two Forms 8233 and give one to each withholding agent to claim tax treaty benefits on the separate items of income.

Definitions

Nonresident Alien

If you are an alien individual (that is, an individual who is not a U.S. citizen), specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are a **resident alien** if you meet either the "green card test" or the "substantial presence test" for the calendar year. Any person not meeting either test is generally a **nonresident alien**. Additionally, an alien individual who qualifies as a "resident of a treaty country" (defined below) or a resident of Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual.

For more information on the tests used to determine resident alien or nonresident alien status, see **Pub. 519, U.S. Tax Guide for Aliens**.

Note: Even though a nonresident alien individual married to a U.S. citizen or resident alien may choose to be treated as a resident alien for certain purposes (for example, filing a joint income tax return), such individual is still treated as a nonresident alien for withholding tax purposes on all income except wages.

U.S. Person

For purposes of this form, a U.S. person is a U.S. citizen or resident alien.

Tax Treaty Withholding Exemption

This term refers to an exemption from withholding permitted by IRS regulations under section 1441 that is based on a tax treaty benefit. See **Resident of a Treaty Country** below for requirements for claiming a tax treaty benefit on this form.

Resident of a Treaty Country

An alien individual may claim to be a resident of a treaty country if he or she qualifies as a resident of that country under the terms of the residency article of the tax treaty between the United States and that country. See **Nonresident Alien** above.

A nonresident alien may claim a tax treaty benefit on this form **only** if that individual is the beneficial owner of the income and meets the residency requirement and all other requirements for benefits under the terms of the tax treaty. See the instructions for line 4 on page 3 for additional information for determining residence for purposes of claiming a tax treaty withholding exemption on this form.

Compensation for Independent Personal Services

Independent personal services are services performed as an independent contractor in the United States by a nonresident alien who is self-employed rather than an employee. Compensation for such services includes payments for contract labor; payments for professional services, such as fees to an attorney, physician, or accountant, if the payments are made directly to the person performing the services; consulting fees; honoraria paid to visiting professors, teachers, researchers, scientists, and prominent speakers; and generally, payments for performances by public entertainers.

Public entertainers. Special restrictions on exemption from or reduction of withholding apply to nonresident alien public entertainers (such as actors, musicians, artists, and athletes). Generally, such individuals are subject to 30% withholding from gross income paid for personal services performed unless a reduced rate of withholding under a withholding agreement prepared in accordance with Rev. Proc. 89-47, 1989-2 C.B. 598, has been approved by the IRS. In addition, many tax treaties contain separate articles that apply to artists, athletes, and entertainers. If present, these articles take precedence over the "independent personal services"

and "dependent personal services" articles of the treaties.

Required Withholding Form

For compensation you receive for independent personal services, complete Form 8233 to claim a tax treaty withholding exemption for part or all of that income and/or to claim the daily personal exemption amount.

Compensation for Dependent Personal Services

Dependent personal services are services performed as an employee in the United States by a nonresident alien. Dependent personal services include compensatory scholarship or fellowship income (see definition below). Compensation for such services includes payments for wages, salaries, fees, bonuses, commissions, and similar designations for amounts paid to an employee.

Required Withholding Form(s)

Complete Form 8233 for compensation you receive for dependent personal services **only if** you are claiming a tax treaty withholding exemption for part or all of that income. **Do not** use Form 8233 to claim the daily personal exemption amount.

Use Form 8233 only to claim a tax treaty withholding exemption for any part of your compensation that is exempt from withholding. For compensation for which you are not claiming a tax treaty withholding exemption, use **Form W-4**, Employee's Withholding Allowance Certificate.

Completing Form W-4. To avoid underwithholding on compensation for dependent personal services for which you are not claiming a tax treaty withholding exemption, you should complete Form W-4 as follows:

Social security number. You are required to enter a social security number (SSN) on line 2 of Form W-4. If you do not have an SSN, you must apply for one on **Form SS-5**, Application for a Social Security Card. You may get Form SS-5 from a Social Security Administration (SSA) Office. Fill in Form SS-5 and return it to the SSA.



You cannot enter an individual taxpayer identification number (ITIN) on line 2 of Form W-4.

Withholding status. **Do not** check the "Married" box on line 3 of Form W-4. Check either the "Single" box or the "Married, but withhold at higher Single rate" box.

Withholding allowances. You should generally claim one withholding allowance on line 5 of Form W-4. However, if you are a resident of Canada, Mexico, Japan, or the Republic of (South) Korea; a student from India; or a U.S. national; you may be able to claim additional withholding allowances for your spouse and children. See Pub. 519 for more information.

If you are completing Form W-4 for more than one withholding agent (for example, you have more than one employer), figure the total number of

allowances you are entitled to claim (see the previous paragraph) and claim no more than that amount on all Forms W-4 combined. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest-paying job and zero allowances are claimed on the others.

Additional withholding amount.

Enter the amount from the table below on line 6 of Form W-4.

Payroll Period	Amount
Weekly	\$ 7.60
Biweekly	15.30
Semimonthly	16.60
Monthly	33.10
Quarterly	99.40
Semiannually	198.80
Annually	397.50
Daily*	1.50

*Amount to be used for each day of a payroll period not described above.

Exemption from withholding. **Do not** claim that you are exempt from withholding on line 7 of Form W-4 (even if you meet both of the conditions listed on that line).

Compensatory Scholarship or Fellowship Income

In general, scholarship or fellowship income is compensatory to the extent it represents payment for past, present, or future services (for example, teaching, research, etc.) performed by a nonresident alien as an employee **and** the performance of those services is a condition for receiving the scholarship or fellowship (or tuition reduction).

Example. XYZ University awards a scholarship to N, a nonresident alien student. The only condition of the scholarship is that N attends classes and maintains a minimum level of academic performance. The scholarship income is **not** compensatory because N is not required to perform services as an employee as a condition for receiving the scholarship.

Required Withholding Form(s)

Compensatory scholarship or fellowship income is considered to be dependent personal services income. Therefore, complete Form 8233 for this income **only if** you are claiming a tax treaty withholding exemption for part or all of that income. **Do not** complete Form 8233 to claim the daily personal exemption amount.

Use Form 8233 only to claim a tax treaty withholding exemption for any part of your compensatory scholarship or fellowship income that is exempt from withholding. For any part of such income for which you are not claiming a tax treaty withholding exemption, use Form W-4. See **Completing Form W-4** above.

Noncompensatory Scholarship or Fellowship Income

Noncompensatory scholarship or fellowship income is scholarship or fellowship income that is **not** compensatory scholarship or fellowship income (defined above).

The taxable portion of noncompensatory scholarship or fellowship income (defined below) paid to a nonresident alien is generally subject to withholding at a rate of 30% (the rate is generally 14% in the case of a nonresident alien temporarily present in the United States under an "F," "J," "M," or "Q" visa).

Taxable portion of noncompensatory scholarship or fellowship income. If you were a degree candidate, the amount of this type of income that you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) is generally taxable. For example, amounts used for room, board, and travel are generally taxable. If you were not a degree candidate, the full amount of the scholarship or fellowship income is generally taxable.

Required Withholding Form

You should generally complete **Form W-8BEN**, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, to claim a tax treaty withholding exemption for this type of income. **No Form W-8BEN is required unless a treaty benefit is being claimed.**

Exception. If you are receiving **both** compensation for personal services (including compensatory scholarship or fellowship income) and noncompensatory scholarship or fellowship income **from the same withholding agent**, you may use **one** Form 8233 for **both** types of income. However, this exception applies only if you are claiming a tax treaty withholding exemption for **both** types of income.

Alternate withholding election. A withholding agent may elect to withhold on the taxable portion of noncompensatory scholarship or fellowship income of a nonresident alien temporarily present in the United States under an "F," "J," "M," or "Q" visa as if it were compensatory scholarship or fellowship income (provided the nonresident alien is not claiming treaty benefits with respect to that income). The withholding agent makes this election by requesting that the nonresident alien complete Form W-4 using the instructions in Rev. Proc. 88-24, 1988-1 C.B. 800.

Withholding Agent

Any person, U.S. or foreign, that has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments of an amount subject to withholding is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, and U.S. branches of certain foreign banks

and insurance companies. Generally, the person who pays (or causes to be paid) the amount subject to withholding to the nonresident alien individual (or to his or her agent) must withhold.

Beneficial Owner

For payments other than those for which a reduced rate of withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Avoid Common Errors

To ensure that your Form 8233 is promptly accepted, be sure that you:

- Answer all applicable questions completely.
- Specify the tax year for which this form will be effective in the space provided above Part I of the form.
- Enter your complete name, addresses, and identifying number(s) in Part I.
- Have attached the required statement described in the line 10 instructions if you are a foreign student, trainee, professor/teacher, or researcher.
- Are not trying to claim tax treaty benefits for a country with which the United States does not have a ratified tax treaty.
- Are not trying to claim tax treaty benefits that do not exist in your treaty.
- Complete lines 11 through 14 in sufficient detail to allow the IRS to determine the tax treaty benefit you are claiming.
- Claim the proper number of personal exemptions on line 15.
- Complete the required certification in Part III.

Specific Instructions

Part I

Line 2

You are required to furnish a U.S. taxpayer identifying number on this form. You are generally required to enter your social security number (SSN) on line 2. To apply for an SSN, get Form SS-5 from a Social Security Administration (SSA) office. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). **To apply for an ITIN, file Form W-7**, Application for IRS Individual Taxpayer Identification Number, with the IRS. It usually takes about 4-6 weeks to get an ITIN.

Note: An ITIN is for tax use only. It does not entitle you to social security benefits

or change your employment or immigration status under U.S. law.

If you have applied for a U.S. taxpayer identifying number but have not yet received it, you may attach a copy of a completed Form W-7 or SS-5 showing that a number has been applied for.

Line 3

If your country of residence for tax purposes has issued you a tax identifying number, enter it here. For example, if you are a resident of Canada, enter your Social Insurance Number.

Line 4

Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are completing Form 8233 to claim a tax treaty withholding exemption, you must determine your residency in the manner required by the treaty. **Do not** show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you are an individual who does not have a tax residence in any country, your permanent residence is where you normally reside.

Most tax treaties that provide for a tax treaty withholding exemption require that the recipient be a resident of the treaty country at the time of, or immediately prior to, entry into the United States. Thus, a student or researcher may generally claim the withholding exemption even if he or she no longer has a permanent address in the treaty country after entry into the United States. If this is the case, you may provide a U.S. address on line 4 and still be eligible for the withholding exemption if all other conditions required by the tax treaty are met. You must also identify on line 12a and/or line 13b the tax treaty country of which you were a resident at the time of, or immediately prior to, your entry into the United States.

Line 6

Enter your U.S. visa type. For example, foreign students are usually granted an "F-1" visa. Foreign professors, teachers, or researchers are usually granted a "J-1" visa. Business/vocational trainees are usually granted an "M-1" visa; however, some persons granted a "J-1" visa may also be considered business/vocational trainees (for example, a person admitted to complete a postgraduate residency in medicine).

Note: If you do not have, or do not require, a visa, write "None."



Spouses and dependents admitted on secondary visas (for example, "F-2," "J-2," "H-4," and "O-3" visas) are not usually eligible to claim the same treaty benefits as the primary visa holder.

Line 8

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status. For example, enter the date of arrival shown on your current **INS Form I-94**, Arrival-Departure Record.

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher or a researcher) under article 19 of the tax treaty between the United States and Japan. You previously claimed treaty benefits (as a student) under article 20 of that treaty. Under article 22 of that treaty, the combination of consecutive exemptions under articles 19 and 20 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 22 of that treaty applies, enter on line 8 the date you entered the United States as a student.

Line 9a

Enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current INS Form I-94.

Line 9b

Enter the date your current nonimmigrant status expires. For example, you may enter the date of expiration shown on your current INS Form I-94. Enter "DS" on line 9b if the date of expiration is based on "duration of status."

Line 10

Nonresident alien students, professors/teachers, and researchers using Form 8233 to claim a tax treaty withholding exemption for compensation for personal services **must** attach to Form 8233 the statement required by Rev. Proc. 87-8, 87-9, or 93-22. **The format and contents of the required statements are contained in Pub. 519.**

For a newly ratified tax treaty not listed in the above revenue procedures, a nonresident alien student, professor/teacher, or researcher must attach a statement in a format similar to those contained in Pub. 519.

Part II

Line 11a

For compensation for independent personal services, examples of acceptable descriptions to enter on this line include: "Consulting contract to design software" or "give three lectures at XYZ University."

For compensation for dependent personal services, examples of acceptable descriptions to enter on this line include:

- A nonresident alien student may enter "part-time library assistant," "part-time restaurant worker," or "teaching one chemistry course per semester to undergraduate students."
- A nonresident alien professor or teacher may enter "teaching at ABC University."
- A nonresident alien researcher may enter "research at ABC University's school for liquid crystal research."
- A nonresident alien business/vocational trainee may enter "neurosurgical residency at ABC Hospital" or "one-year internship in hydraulic engineering at XYZ Corporation."

Line 11b

Enter the total amount of compensation for personal services you will receive from this withholding agent during the tax year. Enter an estimated amount if you do not know the exact amount.

Line 12a

Enter the specific treaty **and article** on which you are basing your claim for exemption from withholding (for example, "U.S./Germany tax treaty, Article 20(4)").

Line 12b

If all income received for the services performed to which this Form 8233 applies is exempt, write "All." If only part is exempt, enter the exact dollar amount that is exempt from withholding.

Line 12c

Generally, you may claim a withholding exemption based on a U.S. tax treaty with the country in which you claim permanent (or indefinite) residence. This is the foreign country in which you live most of the time. It is not necessarily the country of your citizenship. For example, you are a citizen of Pakistan but maintain your home in England. You **cannot** claim a withholding exemption based on the U.S./Pakistan tax treaty. Any withholding exemption you claim must be based on the U.S./United Kingdom tax treaty.

Line 13b

Enter the specific treaty **and article** on which you are basing your claim for exemption from withholding (for example, "U.S./Germany tax treaty, Article 20(3)").

Line 14

Provide sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13. Be sure you provide enough details to allow the IRS to determine the tax treaty benefit you are claiming.

Lines 15 through 18 (for certain independent personal services)

Note: *Do not complete lines 15 through 18 if you are claiming on line 12b that **all** of the compensation you are receiving for independent personal services is exempt from withholding.*

Line 15

For compensation for independent personal services for which an exemption from withholding is not available, 30% must be withheld from that compensation after subtracting the value of one personal exemption. You will generally enter "1" on line 15; however, if the exception below applies to you, enter the total number of personal exemptions you are entitled to on line 15.

Exception. If you are a resident of Canada, Mexico, Japan, or the Republic of (South) Korea; a student from India; or a U.S. national; you may be able to claim additional personal exemptions for your

spouse and children. See Pub. 519 for more information.

Lines 16 and 17

Each allowable personal exemption must be prorated for the number of days during the tax year you will perform the personal services in the United States. Enter the number of days on line 16 that pertain to the **independent** personal services described in line 11a and included on line 11b. To figure the daily personal exemption amount to enter on line 17, divide the personal exemption amount by 365 (366 for a leap year) and multiply the result by the amount you entered on line 15. For example, if you are entitled to one personal exemption for 2001, enter \$7.95 (that is, $\$2,900 / 365 \text{ days} = \$7.95 \times 1 \text{ personal exemption} = \7.95) on line 17.

Part IV

Withholding Agent's Responsibilities

When the nonresident alien individual gives you Form 8233, review it to see if you are satisfied that the exemption from withholding is warranted. If you are satisfied, based on the facts presented, complete and sign the certification in Part IV.

You will need three copies of a completed Form 8233. Within 5 days of your acceptance, forward one copy to:

Internal Revenue Service
International Section
P.O. Box 920
Bensalem, PA 19020-8518

Give one copy of the completed Form 8233 to the nonresident alien individual. Keep a copy for your records. Each copy of Form 8233 must include any attachments submitted by the nonresident alien individual.

The exemption from withholding is effective for payments made retroactive to the date of the first payment covered by Form 8233, even though you must wait at least 10 days after you have properly mailed Form 8233 to the IRS to see whether the IRS has any objections to the Form 8233.

You must **not** accept Form 8233, and you must withhold, if either of the following applies:

- You know, or have reason to know, that any of the facts or statements on Form 8233 may be false **or**
- You know, or have reason to know, that the nonresident alien's eligibility for the exemption from withholding cannot be readily determined (for example, you know the nonresident alien has a fixed base or permanent establishment in the United States).

If you accept Form 8233 and later find that either of the situations described above applies, you must promptly notify the IRS (by writing to the above address) and you must begin withholding on any

amounts not yet paid. Also, if you are notified by the IRS that the nonresident alien's eligibility for the exemption from withholding is in doubt or that the nonresident alien is not eligible for exemption from withholding, you must begin withholding immediately. See Regulations section 1.1441-4(b)(2)(iii) for examples illustrating these rules.

If you submit an incorrect Form 8233, you will be notified by the IRS that the form submitted is not acceptable and that you must begin withholding immediately. Examples of incorrect Forms 8233 include:

- Any Form 8233 that claims a tax treaty benefit that does not exist or is obviously false.
- Any Form 8233 that has not been completed in sufficient detail to allow determination of the correctness of the tax treaty benefit or exemption claimed.

Signature

You or your authorized agent must sign and date Form 8233. See Regulations section 1.1441-7(c) for information about authorized agents.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to receive exemption from withholding on compensation for independent (and certain dependent) personal services, you are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr. 5 min.; **Learning about the law or the form**, 31 min.; **Preparing and sending the form to IRS**, 57 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, give it to your withholding agent.

Simplified Instructions for Completing Form 8233 For Employees

- ⇒ If you are a resident of a tax treaty country, you must know the terms of the tax treaty to properly complete Form 8233. You may download the information at www.irs.gov/prod/ind_ind_info/treaties.html. Also see IRS Publication 901, available at www.irs.gov
- ⇒ If you are receiving both wages and a scholarship or fellowship, and **both** are covered by a treaty, complete Form 8233 only. If you are not receiving wages, or the wages are not covered by a treaty, complete Form W-8BEN to claim treaty protection for scholarship or fellowship.
- ⇒ Form 8233 must be filed each tax year, and a separate Form 8233 is required for each type of income (e.g., student, staff, faculty).
- ⇒ If you pass the Substantial Presence Test, you may not file the 8233 to claim treaty exemption. You must file Form W-9 and W-9 Attachment instead. See IRS Publication 519 for the Test, or speak to your Home Department Coordinator.

Form must be completed legibly and in ink. You **must** have a social security or taxpayer I.D. #, or have applied for one.

Insert applicable tax year in the space provided

Part I:

1. Name of Owner: Enter your name
2. US Taxpayer Number: Enter your Social Security Number. You must have this number, or have applied for one.
3. Foreign Taxpayer Nbr: If your country issues a taxpayer i.d. number, enter here. Otherwise, leave blank.
4. Permanent address: Enter your address in your home country. This *cannot be* a US address.
5. Address in the US: Enter your local address
6. US Visa Type: Enter your current visa type (e.g., F-1; J-1, H-1B, etc)
- 7a. Country Issuing Passport: Enter country which issued your passport.
- 7b. Passport Number: Enter passport number.
8. Date of Entry: Generally, enter the date of arrival shown on your current I-94. However, if you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earliest.
- 9a. Current Status: Enter your current nonimmigrant status as shown on your I-94.
- 9b. Date status expires: Enter date your status expires from your I-94 card.
10. If you are student, faculty, or staff in a research position, check the box. You must complete and attach a Revenue Procedure Letter, which you may obtain from your Home Department Coordinator.

Part II:

- 11a. Description of Services: Enter your job title.
- 11b. Total compensation for year: Enter the approximate amount to expect to be paid during the year.
- 12a. Treaty name and article number: Enter treaty name (e.g. US-Germany) and article number, from Pub. 901
- 12b. Total compensation that is exempt: Enter the amount of Line 11b that is covered by the treaty.
- 12c. Country of Permanent Residence: Enter the country of your residence. Must match 12a.

Complete 13 a - 13c only if you are **also** receiving a Scholarship or Fellowship and **both** are covered by a treaty.

- 13a. Amount: Enter amount of scholarship or fellowship.
- 13b. Treaty name /article Nbr: Enter treaty name (e.g. US-Germany) and article number, from Pub. 901
- 13c. Total income that is exempt: Enter the amount of Line 13a that is covered by the treaty.
14. Sufficient facts: Enter "See Attached Revenue Procedure Letter" if such letter is required and attached.

Complete lines 15 through 18 only if you are a "Short Term International Visitor". See separate instructions.

Part III: All statements must be true for you to sign this form. Sign and date.

Simplified Instructions for Completing Form 8233 For Short Term International Visitors

Do not use these instructions if you are an employee of the University of Southern California. If you are in doubt as to your status, check with your Home Department Coordinator.

- ⇒ If you are a resident of a tax treaty country, you must know the terms of the tax treaty to properly complete Form 8233. You may download the information at www.irs.gov/prod/ind_info/treaties.html. Also see IRS Publication 901, available at www.irs.gov
- ⇒ Form 8233 must be filed each tax year.
- ⇒ If you pass the Substantial Presence Test, you may not file the 8233 to claim treaty exemption. You must file Form W-9 and W-9 Attachment instead. See IRS Publication 519 for the Test, or speak to your department contact.

Form must be completed legibly and in ink. You **must** have a social security or taxpayer I.D. #, or have applied for one.

Insert applicable tax year in the space provided.

Part 1:

1. Name of Owner: Enter your name
2. US Taxpayer Number: Enter your Social Security or ITIN Number. You must have this number, or have applied for one.
3. Foreign Taxpayer Nbr: If your country issues a taxpayer i.d. number, enter here. Otherwise, leave blank.
4. Permanent address: Enter your address in your home country. This *cannot be* a US address.
5. Address in the US: Enter your local address
6. US Visa Type: Enter your current visa type (e.g., J-1, B-1, B-2, etc, or "none" if you do not have, or are not required to have a visa.)
- 7a. Country Issuing Passport: Enter country which issued your passport.
- 7b. Passport Number: Enter passport number.
8. Date of Entry: Generally, enter the date of arrival shown on your current I-94. However, if you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earliest.
- 9a. Current Status: Enter your current nonimmigrant status as shown on your I-94.
- 9b. Date status expires: Enter date your status expires from your I-94 card.
10. Leave blank.

Part II:

- 11a. Description of Services: Enter description of personal services (e.g. lecture, seminar, etc).
- 11b. Total compensation for year: Enter the approximate amount to expect to be paid during the year.
- 12a. Treaty name and article number: Enter treaty name (e.g. US-Germany) and article number, from Pub. 901
- 12b. Total compensation that is exempt: Enter the amount of Line 11b that is covered by the treaty.
- 12c. Country of Permanent Residence: Enter the country of your residence. Must match 12a.
13. Do not complete these fields.
14. Sufficient facts: Record any additional information which supports your claim for the exemption.

*Note: Do not complete lines 15 through 18 if the amount on lines 11b and 12b are equal (that is, if you are claiming that **all** of the compensation you will be receiving is exempt from withholding). If 11b and 12b are not equal, you **must** complete 15 - 18.*

15. Number of personal exemptions. Enter the number of personal exemptions you are claiming.
16. Days: Enter the number of days you will be performing Independent Personal Services
17. Daily amount: Divide the personal exemption amount (see Pub. 519) by 365 (or 366 in a leap year), and multiply the result by the amount you entered in line #15, and enter the result on line 17.
18. Total amount: Multiply 16 by 17.

Part III: All statements must be true for you to sign this form. Sign and date.

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

DE 4

Type or Print Your Full Name	Your Social Security Number
Home Address (Number and Street or Rural Route)	Status <input type="checkbox"/> SINGLE or MARRIED (with two or more incomes)
City, State and ZIP Code	Withholding Allowances <input type="checkbox"/> MARRIED (one income)
	<input type="checkbox"/> HEAD OF HOUSEHOLD

1. Number of allowances you are claiming for this job from the Regular Withholding Allowances Worksheet A 1 _____
2. Number of allowances from the Estimated Deductions Worksheet B 2 _____
3. Additional amount to be withheld each pay period (if employer agrees) Worksheet C 3 _____

If employer does not agree, you may file quarterly estimates on Form 540ES with the Franchise Tax Board.

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Signature _____ Date _____

Employer's Name and Address	California Employer Account Number
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----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM

IF YOU RELY ON THE FEDERAL W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.

PURPOSE: This certificate, DE 4, is for California personal income tax withholding purposes only.

You should complete this form if either:

(1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California personal income tax withholding than you claim for federal income tax withholding or,

(2) You claim additional allowances for estimated deductions.

The DE 4 should be used to properly compute the amount of taxes to be withheld from your wages to accurately reflect your state tax situation.

THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The Federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state personal income tax withholding tables.

If you rely on the number of withholding allowances you claim on your Federal W-4 withholding allowance certificate for your state income tax withholding, you may be significantly underwithheld. This is particularly true if your household income is derived from more than one source.

CHECK YOUR WITHHOLDING: After your W-4 and/or DE 4 takes effect, compare the dollar amounts that are being withheld with your estimated total annual tax. You can use the worksheets in this DE 4 for California withholding and the Internal Revenue Service (IRS) Publication 919 for federal withholding calculations.

EXEMPTION FROM WITHHOLDING: If you wish to claim exempt, complete the federal Form W-4. You may only claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year unless submitted again on a new W-4 before that date. If you are not having federal income tax withheld this year but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL YOUR LOCAL FRANCHISE TAX BOARD OFFICE.

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 1-800-852-5711

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (Not Toll Free) (916) 845-6500

FOR THE HEARING IMPAIRED 1-800-822-6268

NOTIFICATION: Your employer is required to send a copy of your DE 4 to the Employment Development Department (EDD) with his or her next quarterly tax return **if** Form W-4 is not reportable to the IRS **and** you claim more than 10 withholding allowances on the DE 4.

IF THE IRS INSTRUCTS YOUR EMPLOYER TO WITHHOLD FEDERAL INCOME TAX BASED ON A CERTAIN WITHHOLDING STATUS, YOUR EMPLOYER IS REQUIRED TO USE THE SAME WITHHOLDING STATUS FOR STATE INCOME TAX WITHHOLDING IF YOUR WITHHOLDING ALLOWANCES FOR STATE PURPOSES MEET THE REQUIREMENTS LISTED UNDER "NOTIFICATION." IF YOU FEEL THAT THE FEDERAL DETERMINATION IS NOT CORRECT FOR STATE WITHHOLDING PURPOSES, YOU MAY REQUEST A REVIEW.

To do so, write to:

Franchise Tax Board
Sacramento CA 95867

Your letter should contain the basis of your request for review. You will have the burden of showing the federal determination incorrect for state withholding purposes. The Franchise Tax Board (FTB) will limit its review to that issue. FTB will notify both you and your employer of its findings. Your employer is then required to withhold state income tax as instructed by FTB. In the event FTB or IRS finds there is no reasonable basis for the number of withholding exemptions that you claimed on your W-4/DE 4, you may be subject to a penalty.

PENALTY: You may be fined \$500 if you file with no reasonable basis a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided for by Section 19176 of the California Revenue and Taxation Code.

INSTRUCTIONS — 1 — ALLOWANCES

When determining your withholding allowances, you must consider your personal situation:

- Do you claim allowances for dependents or blindness?
- Are you going to itemize your deductions?
- Do you have more than one income coming into the household?

TWO-EARNER/TWO-JOBS: When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one DE 4 form. Claim allowances with one employer. Do not claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or W-4 filed for the highest paying job and zero allowances are claimed for the others.

MARRIED BUT NOT LIVING WITH YOUR SPOUSE: You may check the "Head of Household" marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you at any time during the year;
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; and
- (3) You will file a separate return for the year.

HEAD OF HOUSEHOLD: To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the entire year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

WORKSHEET A

REGULAR WITHHOLDING ALLOWANCES

- (A) Allowance for yourself — enter 1 (A) _____
- (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1 (B) _____
- (C) Allowance for blindness — yourself — enter 1 (C) _____
- (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 (D) _____
- (E) Allowance(s) for dependent(s) — do not include yourself or your spouse (E) _____
E-1. Please enter the number of dependents for which you are claiming allowances: _____
E-2. Please multiply the number entered in E-1 by 3 and enter on line E*
- (F) Total — add lines (A) through (E) above (F) _____

INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use this worksheet to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. If you have a complex tax situation or numerous itemized deductions use last year's FTB 540 form as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

WORKSHEET B

ESTIMATED DEDUCTIONS

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the Schedules in the FTB 540 form 1 \$ _____
\$5,920 if head of household or qualifying widow(er) with dependent(s)
2. Enter \$5,920 if married filing jointly 2 \$ _____
\$2,960 if single
\$2,960 if married filing separately
3. Subtract line 2 from line 1, enter difference 3 \$ _____
4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits) 4 \$ _____
5. Add line 4 to line 3, enter sum 5 \$ _____
6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts) 6 \$ _____
If line 5 is greater than line 6 (if less, see below);
7. Subtract line 6 from line 5, enter difference 7 \$ _____
8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number 8 _____
Enter this number on line 2 of the DE 4. Complete Worksheet C, if needed.
- If line 6 is greater than line 5;
9. Enter amount from line 6 (nonwage income) 9 _____
10. Enter amount from line 5 (deductions) 10 _____
11. Subtract line 10 from line 9, enter difference 11 \$ _____
Complete Worksheet C

*Recent legislation increased allowances for dependents but not other exemption allowances.
Dependent allowances are approximately equal to three allowances.

WORKSHEET C
TAX WITHHOLDING AND ESTIMATED TAX

1. Enter estimate of total wages for tax year 2002	1.	_____
2. Enter estimate of nonwage income (line 6 of Worksheet B)	2.	_____
3. Add line 1 and line 2. Enter sum	3.	_____
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest)	4.	_____
5. Enter adjustments to income (line 4 of Worksheet B)	5.	_____
6. Add line 4 and line 5. Enter sum	6.	_____
7. Subtract line 6 from line 3. Enter difference	7.	_____
8. Figure your tax liability for the amount on line 7 by using the 2002 tax rate schedules	8.	_____
9. Enter personal exemptions (line F of Worksheet A x \$79.00)	9.	_____
10. Subtract line 9 from line 8. Enter difference	10.	_____
11. Enter any tax credits. (See FTB Form 540)	11.	_____
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability	12.	_____
13. Calculate the tax withheld and estimated to be withheld during 2002. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2002. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2002	13.	_____
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld	14.	_____
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 3 of the DE 4	15.	_____

NOTE: Your employer is not required to withhold the additional amount requested on line 3 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2002 ONLY

**SINGLE OR MARRIED
FILING SEPARATELY**

IF THE TAXABLE INCOME IS ...		THE COMPUTED TAX IS ...		
OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	
\$0	\$5,748 ...	1.0%	\$0	\$0.00
\$5,748	\$13,625 ...	2.0%	\$5,748	\$57.48
\$13,625	\$21,503 ...	4.0%	\$13,625	\$215.02
\$21,503	\$29,850 ...	6.0%	\$21,503	\$530.14
\$29,850	\$37,725 ...	8.0%	\$29,850	\$1,030.96
\$37,725 and over ...		9.3%	\$37,725	\$1,660.96

**MARRIED FILING JOINT RETURN OR QUALIFYING
WIDOW(ER) WITH DEPENDENT CHILD**

IF THE TAXABLE INCOME IS ...		THE COMPUTED TAX IS ...		
OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	
\$0	\$11,496 ...	1.0%	\$0	\$0.00
\$11,496	\$27,250 ...	2.0%	\$11,496	\$114.96
\$27,250	\$43,006 ...	4.0%	\$27,250	\$430.04
\$43,006	\$59,700 ...	6.0%	\$43,006	\$1,060.28
\$59,700	\$75,450 ...	8.0%	\$59,700	\$2,061.92
\$75,450 and over ...		9.3%	\$75,450	\$3,321.92

HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS ...		THE COMPUTED TAX IS ...		
OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	
\$0	\$11,500 ...	1.0%	\$0	\$0.00
\$11,500	\$27,250 ...	2.0%	\$11,500	\$115.00
\$27,250	\$35,126 ...	4.0%	\$27,250	\$430.00
\$35,126	\$43,473 ...	6.0%	\$35,126	\$745.04
\$43,473	\$51,350 ...	8.0%	\$43,473	\$1,245.86
\$51,350 and over ...		9.3%	\$51,350	\$1,876.02

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL FRANCHISE TAX BOARD:

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES	1-800-852-5711
IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (Not Toll Free)	(916) 845-6500
FOR THE HEARING IMPAIRED	1-800-822-6268

DE 4 information is collected for purposes of administering the Personal Income Tax law and under the Authority of Title 22 of the California Code of Regulations and the Revenue and Taxation Code, including Section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California income tax return.

Employment Eligibility Verification

INSTRUCTIONS

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1 - Employee. All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Preparer/Translator Certification. The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1.

Section 2 - Employer. For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. **Employers must record: 1)** document title; **2)** issuing authority; **3)** document number, **4)** expiration date, if any; and **5)** the date employment begins. Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. **However, employers are still responsible for completing the I-9.**

Section 3 - Updating and Reverification. Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/ reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.

- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B and:
 - examine any document that reflects that the employee is authorized to work in the U.S. (see List A or C),
 - record the document title, document number and expiration date (if any) in Block C, and complete the signature block.

Photocopying and Retaining Form I-9. A blank I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

For more detailed information, you may refer to the INS Handbook for Employers, (Form M-274). You may obtain the handbook at your local INS office.

Privacy Act Notice. The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Naturalization Service, the Department of Labor and the Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Reporting Burden. We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: **1)** learning about this form, 5 minutes; **2)** completing the form, 5 minutes; and **3)** assembling and filing (recordkeeping) the form, 5 minutes, for an average of 15 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to the Immigration and Naturalization Service, HQPDI, 425 I Street, N.W., Room 4034, Washington, DC 20536. OMB No. 1115-0136.

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification.

To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #
I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.		I attest, under penalty of perjury, that I am (check one of the following):	
		<input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien # A_____ <input type="checkbox"/> An alien authorized to work until ____/____/____ (Alien # or Admission #) _____	
Employee's Signature			Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

Section 2. Employer Review and Verification.

To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): ____/____/____		____/____/____		____/____/____
Document #: _____				
Expiration Date (if any): ____/____/____				

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 3. Updating and Reverification.

To be completed and signed by employer.

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.	
Document Title: _____ Document #: _____ Expiration Date (if any): ____/____/____	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.	
Signature of Employer or Authorized Representative	Date (month/day/year)

LISTS OF ACCEPTABLE DOCUMENTS

LIST A		LIST B		LIST C
Documents that Establish Both Identity and Employment Eligibility	OR	Documents that Establish Identity	AND	Documents that Establish Employment Eligibility
1. U.S. Passport (unexpired or expired)		1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address		1. U.S. social security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>)
2. Certificate of U.S. Citizenship (<i>INS Form N-560 or N-561</i>)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address		2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>)
3. Certificate of Naturalization (<i>INS Form N-550 or N-570</i>)		3. School ID card with a photograph		3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. Unexpired foreign passport, with <i>I-551 stamp</i> or attached <i>INS Form I-94</i> indicating unexpired employment authorization		4. Voter's registration card		4. Native American tribal document
5. Alien Registration Receipt Card with photograph (<i>INS Form I-151 or I-551</i>)		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (<i>INS Form I-197</i>)
6. Unexpired Temporary Card (<i>INS Form I-688</i>)		6. Military dependent's ID card		6. ID Card for use of Resident Citizen in the United States (<i>INS Form I-179</i>)
7. Unexpired Employment Authorization Card (<i>INS Form I-688A</i>)		7. U.S. Coast Guard Merchant Mariner Card		7. Unexpired employment authorization document issued by the INS (<i>other than those listed under List A</i>)
8. Unexpired Reentry Permit (<i>INS Form I-327</i>)		8. Native American tribal document		
9. Unexpired Refugee Travel Document (<i>INS Form I-571</i>)		9. Driver's license issued by a Canadian government authority		
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph (<i>INS Form I-688B</i>)		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor or hospital record		
		12. Day-care or nursery school record		

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)



Frequently Asked Questions

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Valid Documents For Form I-9

- [How do I complete Form I-9?](#)

How do I complete Form I-9?

Fill out and sign Section 1 of the I-9 form by the first day of employment and submit it with valid identification documents to your Home Department Coordinator as soon as possible, but by no later than the 3rd business day. The Home Department Coordinator will complete the rest of the form. Valid documents for proof of identification and of employment eligibility are categorized into 3 lists.

You may submit originals of either:

- one document from List A
- OR**
- one document from List B **and** one document from List C.

Only original documents are valid.

NOTE: The lists of acceptable documents included on the Federal Form I-9 are out-of-date. The current lists of acceptable documents for are noted below:

List A

Bring one document to establish Identity and Employment Eligibility

- U.S. Passport (Unexpired or expired)
- Unexpired foreign Passport with I-551 Stamp or attached INS Form I-94 indicating unexpired employment authorization
- Alien Registration Receipt Card with photograph (INS Form I-151 or I-551)
- Unexpired Temporary Resident Card (INS Form I-688)
- Unexpired Employment Authorization Card (INS Form I-688A)
- Unexpired Employment Authorization Document issued by the INS which contains a photograph (INS Form I-688B)

OR

List B Bring one document to establish Identity	AND	List C Bring one document to establish Employment Eligibility
<ul style="list-style-type: none"> ○ Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address ○ ID card issued by federal, state or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address ○ School ID card with a photograph ○ Voter's registration card ○ U.S. Military card or draft record ○ Military dependent's ID card ○ U.S. Coast Guard Merchant Mariner Card ○ Native American tribal document ○ Driver's license issued by a Canadian government authority 		<ul style="list-style-type: none"> ○ U.S. social security card issued by the Social Security Administration (other than a card stating it is not valid for employment) ○ Certification of Birth Abroad issued by the Department of State (Form FS-545 or form DS-1350) ○ Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal ○ Native American Tribal document ○ Unexpired Employment Authorization document issued by the INS (other than those listed under List A)

For persons under age 18 who are unable to present a document listed above, valid

documents include:

- School record or report card
 - Clinic, doctor, or hospital record
 - Day-care or nursery school record
-

Replacement Documents

- Applications for replacement documents (if the original has been lost or stolen) are acceptable. You must present a receipt as proof that the application was made, and you must present the actual replacement document within 90 days.
- If you apply for a replacement Social Security Card via the internet, please make a printout of the application form.

Work Visas

- Applications for extension of work authorization documents from the INS are not acceptable. If your work authorization has expired, you may not work until you have received approval.
- If you are on a visa and have applied for an extension of the same visa type, you may work but must show proof of the application from the Office of International Services.
- If you are on a visa which has expired, and have applied for a different category of visa, you may not work until you have received approval.

Last Modified:

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UNIVERSITY OF SOUTHERN CALIFORNIA
Certification of Academic Activity for Short-Term International Visitors

NOTE: This form is for requesting honoraria or incidental expense reimbursement payments to an international visitor who holds B-1, B-2, combined B-1/B-2, WB, WT, or combined WB/WT non-immigrant status only.

Legal name: _____
Last (Family name) First (Given name)

For honorarium payment,

Social Security (SSN) or Individual Taxpayer Identification Number (ITIN): _____

Duration of activities at the University of Southern California:

Beginning (Month/Day/Year): ____/____/____

Ending (Month/Day/Year): ____/____/____

To be completed by all international visitors for whom payments are requested

I am engaging in a usual academic activity or activities at the University of Southern California. The duration of my activities will not exceed nine (9) days as stated above. I further confirm that I have not received honoraria and/or incidental expense reimbursement from more than five (5) higher educational institutions, nonprofit organizations affiliated with such institutions, or nonprofit or governmental research organizations in the past six-month period.

I have read the above (or had it read to me in my native language) and I understand and agree with it. I certify that this information is true and correct to the best of my knowledge and belief.

Signature of Visitor _____ Date ____/____/____
Month/ day /year

Visitor Name _____
(Please type or print)

UNIVERSITY OF SOUTHERN CALIFORNIA

Check List for Honoraria or Payments For Services to Short Term International Visitors

Payee must provide:

1. _____ Social Security or ITIN number
2. _____ Certificate of Academic Activity for B class visas only
3. _____ Non-employee International Visitor Questionnaire
4. _____ 8233, or W-9 and Attachment, (if requesting tax treaty coverage)
5. _____ B class visas: Copy of passport and copy of I-94
6. _____ All other visas: Copy of passport
Copy of I-94
Visa documentation with approval from visa sponsor

Department administrator provides:

1. _____ Disbursement Control Check Request Form using object code 14260
2. _____ Verify all information provided by payee is complete and submit check request to Payroll Services for review and process

Additional items to check off:

1. _____ Verify that the person will be allowed to perform services and accept remuneration before the service is performed or academic activity begins.
2. _____ All forms must be original and completed in ink.
3. _____ 8233 must be filed on a calendar year basis. Once it is filed, it will be valid for the entire calendar year unless there is a change in visa type. W-9 and Attachment need to be filed just once.
4. _____ Advise payee that in the absence of an original 8233, or late filing, tax treaty can not be granted. Payment will have 30% federal taxes withheld. Form 8233 (or W-9 and Attachment) must be submitted within 3 days from the date signed.
5. _____ In the case of Social Security Card receipt, department is responsible for collecting and submitting a copy of Social Security Card to Payroll Services within 30 days.
6. _____ No payment will be made if payee (non-B classification international visitors) does not have prior approval from visa sponsoring agency.

Please contact University Payroll Services at (213)740-8855 if you have questions.

UNIVERSITY OF SOUTHERN CALIFORNIA

Check List for Payment of Incidental Expenses Only to Short Term International Visitors

Payee must provide:

1. _____ Certificate of Academic Activity for B class visas only
2. _____ Non-employee International Visitor Questionnaire
3. _____ B class visas: Copy of passport and copy of I-94
4. _____ All other visas: Copy of passport
Copy of I-94
Visa documentation with approval from visa sponsor

Department administrator provides:

1. _____ Disbursement Control Check Request Form using the appropriate expense object code
2. _____ Verify all information provided by payee is complete and submit check request to Payroll Services for review and process

Additional items to check off:

1. _____ Verify that the person is allowed to engage in academic activity on campus.
2. _____ All forms must be original and completed in ink.
3. _____ No payment will be made if payee (non-B classification international visitors) does not have prior approval from visa sponsoring agency.

Please contact University Payroll Services at (213)740-8855 if you have questions.

UNIVERSITY OF SOUTHERN CALIFORNIA
University Payroll Services

DIRECT DEPOSIT APPLICATION FORM

☐ Initial Application

☐ Change Existing Information

Employee Name: _____
Last First M.I.

Social Security # _____

Department Number or Name: _____

Work Phone: _____

- You may split your deposit among several accounts and/or institutions. The totals must equal 100%.
- You **must** attach a **Voided Check** to this form for each checking account you wish to deposit to, and a deposit slip for each savings account
- You must complete a "Cancellation of Direct Deposit" form **before** closing any designated Direct Deposit account. Failure to do so will result in delays in making your funds available to you.
- Your account number and all other information must be complete and accurate.
- Your first Direct Deposit will take a minimum of 3-4 weeks to process in order that all data may be verified. Your check will continue to be routed as per current instructions during this period. Payroll Services will pre-notify your bank of your Direct Deposit; we encourage you to notify them as well.
- The direct deposit instructions will apply to all "system generated" checks. All "out of cycle" payments will be made via hand drawn check.

Deposit my **net** earnings as follows:

Institution Name	Account Number	Account Type (checking or savings)	Percentage (whole number only)

I hereby authorize the University of Southern California to initiate deposits (credits) and/or corrections to the prior deposits (previous credits) to the financial institution(s) indicated. The financial institution is authorized to credit and/or correct the amounts to my accounts. This authority is to remain in full force and effect until either I revoke it by giving at least 20 days prior written notice to the University of Southern California, University Payroll Services, or, upon one full quarter of inactivity or termination of my employment.

Employee Signature

Date

This form will not be processed without your signature.

Prenote by: _____ **Date** _____

PS Disp by _____ **Date** _____

UNIVERSITY OF SOUTHERN CALIFORNIA
University Payroll Services
Stonier Hall Room 100 Parkview Medical Building Room A-300

CANCELLATION OF DIRECT DEPOSIT

Employee Name: _____

Employee Number: _____ Social Security: _____

Home Department Number or Name: _____ Phone: _____

Please **cancel** the direct deposit of my net earnings, and route my paycheck to my home department.

I understand this notification of cancellation must be given to University Payroll Services by ***no later than 12:00 noon on the 12th of the month*** in which I wish the cancellation to become effective. If received by Payroll Services after the 12th, I understand that this cancellation ***cannot be guaranteed*** to be effective until the following month.

Employee Signature

Date

This form will not be processed without employee's signature.

Processed by: _____

Date: _____

UNIVERSITY OF SOUTHERN CALIFORNIA
University Payroll Services

UNIVERSITY PARK CAMPUS
837 Downey Way Stonier Hall Rm 100
Los Angeles, CA 90089-1140
Tel: (213)740-8855 Fax (213)740-3051

HEALTH SCIENCES CAMPUS
Parkview Medical Building Room A300
Tel: (323) 442-2775

REQUEST FOR DUPLICATE TAX FORM

Year(s) ☐ 2001 ☐ 2000 ☐ 1999 ☐ 1998 ☐ 1997
☐ 1996 ☐ 1995 ☐ 1994 ☐ Earlier _____

Name: _____

Social Security Number: _____

This duplicate is requested for the following reason:

_____ Never Received
_____ Misplaced or destroyed

Routing Instructions (check one):

_____ Mail to: _____

_____ Send via Department _____

_____ Pick up (with Photo I.D.): _____
Employee Signature *when form picked up*

University Payroll Services is pleased to provide your first duplicate tax form at no charge. Additional duplicate tax forms will be provided at the fee of \$5.00 per duplicate (check or money order only) due at time of request.

Employee Signature: _____ **Date:** _____

University Payroll Services Use Only

Processed By: _____ **Date:** _____

Distributed By: _____ **Date:** _____

Fee Method (circle one): Check Money order

Non-Resident Alien Questionnaire

This form must be filed by all new hire and rehire non-resident alien employees. Additionally, this form must be filed whenever a change in visa or job status occurs. Complete all questions and **attach copies of all documents required per the table on the bottom of this form**. Complete in ink. Print clearly. The numbers in parentheses refer to the Instructions on the reverse side.

(1) Name _____ (2) Social Security Number _____
(Family or Last Name), (First Name)

(3) Address In USA _____
(Street) (City) (State) (Zip)

(4) Country of citizenship _____ (5) Passport # _____

(6) Country of Permanent Residence _____ (7) Have you applied for Permanent Residency in the US? _____

(8) Are you a transfer from another U.S. University? _____ (9) If yes, date of transfer: _____

(10) On What Type Visa Were You Last Admitted To U.S.? _____ (11) Date Of Last Entry To U.S.: _____

If you have had more than one entry into the United States, complete the 'Exit and Entry' dates at the bottom.

(12) Current Visa Type _____ (13) Current Job Title _____

(14) Is compensation exempt from income tax withholding because of a U.S. Tax Treaty? YES _____ NO _____

To be exempt from Federal withholding due to a tax treaty, you must complete IRS Form 8233 each calendar year in which the exemption applies. However, a non-resident alien who passes the Substantial Presence Test must file Form W-9 and Attachment instead in order to claim tax treaty. The W-9 & Attachment need to be filed just once.

(15) *Complete this section only if you have more than one entry in to the US or more than one visa type. Attach a separate sheet for additional entry/exit dates.*

<u>Date of Entry</u>	<u>Date of Exit</u>	<u>VISA Type (Circle one for each entry.)</u>					
_____	_____	F1	F2	J1 Student	J1 Non-student	H-1	Other: _____
_____	_____	F1	F2	J1 Student	J1 Non-student	H-1	Other: _____
_____	_____	F1	F2	J1 Student	J1 Non-student	H-1	Other: _____

If you have this INS Visa Classification:

Attach photocopies of these documents:

F-1 Student OR F-1 Curricular Practical Training	Social Security Card <i>and</i> I-20 Form, "Certificate of Eligibility for Nonimmigrant (F-1) Student Status—For Academic and Language Students"
F-1 Optional Practical Training	Social Security Card <i>and</i> Employment Authorization Card (I-688B)
J-1 Student, Professor, or Researcher	Social Security Card <i>and</i> IAP-66 Form, "Certificate of Eligibility for Exchange Visitor (J-1) Status"
J-2 Spouse	Social Security Card <i>and</i> Employment Authorization Card (I-688B)
H1-B	Social Security Card <i>and</i> INS Notice of Action (I-797)

(16) PLEASE READ AND SIGN THE STATEMENT BELOW:

I Certify under the penalties of perjury that the above statements are true, correct and complete. I further understand that if and when my visa status changes I must notify University Payroll Services of such changes. I also declare, under penalties of perjury, that I am not a citizen or resident of the United States.

SIGNATURE: _____ DATE: _____

Instructions for completing Alien Questionnaire

Please note: All nonresident alien employees of the University of Southern California **MUST** complete an Alien Questionnaire and attach the required forms at the time of hire or rehire, or whenever changing visa type.

- (1) **Name** — Print your full name, family name (surname) first, then first name. The name you print here must match your name as indicated on your Social Security card.
- (2) **Social Security Number** — The number on the Social Security Card issued by the U.S. Social Security Administration. Do **NOT** use the 8xx-xx-xxxx number issued by the University. If you do not have a US Social Security number, enter "Applied for". You must apply for a Social Security Number immediately, attach a copy of the receipt, and notify your Home Department Coordinator as soon as you receive it.
- (3) **Address in USA** — Print your local mailing address.
- (4) **Country of citizenship** — Print the name of the country of your citizenship.
- (5) **Passport #** — Print the number from your passport here.
- (6) **Country of Permanent Residence** — Name of the country of which you are a Permanent Resident. This answer cannot be the United States.
- (7) **Have you applied for Permanent Residency in the US?** If "yes", you must be treated as a resident alien for tax purposes. Do not complete NRA Questionnaire. You cannot claim exempt due to tax treaty.
- (8) **Are you a transfer from another US University?** Yes or No.
- (9) **If yes, date of transfer** — Enter the date you transferred to USC.
- (10) **On What Type Visa Were You Last Admitted to the US** — The visa type on which you last entered the US.
- (11) **Date of Last Entry to the US** — Enter the date you last entered the United States
- (12) **Current Visa Type** — Enter your current visa type.
- (13) **Current job title:** — Enter your current job title, e.g. "Teaching Assistant", "Professor", "Research Associate"
- (14) **Is compensation exempt from income tax withholding because of a U.S. Tax Treaty?** — Please refer to IRS Publication 901 to see if your compensation is eligible for exemption under the terms of a treaty between the United States and your Country of permanent residence.
- (15) **Date of Entry/Exit** — List your dates of entry & exit; if necessary, attach a separate sheet.
- (16) Read this statement carefully, and sign and date.

Non-Employee Short Term International Visitors Questionnaire

This form must be filed by all international visitors who receive payment for services or reimbursement for incidental expenses. Complete all questions and **attach copies of all documents required per the table on the bottom of this form.** Complete in ink. Print clearly. The numbers in parentheses refer to the Instructions on the reverse side.

- (1) Name _____ (2) Social Security Number/ITIN _____
(Family or Last Name), (First Name)
- (3) Country of citizenship _____ (4) Passport # _____
- (5) Country of Permanent Residence _____ (6) Have you applied for Permanent Residency in the US? _____
- (7) Permanent residence address _____

If you have had more than one entry into the United States, complete the 'exit and entry' dates at the bottom

- (8) Current Visa Type _____ (attach documents as required, see below) (9) Date of Entry _____
- (10) Is compensation exempt from income tax withholding because of a U.S. Tax Treaty? YES _____ NO _____

To be exempt from Federal withholding due to a tax treaty, you must complete IRS Form 8233 each calendar year in which the exemption applies. However, a non-resident alien who passes the Substantial Presence Test must file Form W-9 and Attachment instead in order to claim tax treaty. The W-9 & Attachment need to be filed just once.

(11) *Complete this section only if you have more than one entry in to the US or more than one visa type. Attach a separate sheet for additional entry/exit dates.*

<u>Date of Entry</u>	<u>Date of Exit</u>	<u>VISA type</u> (circle one for each entry)					
_____	_____	F1	F2	J1 student	J1 non student	H-1	Other _____
_____	_____	F1	F2	J1 student	J1 non student	H-1	Other _____
_____	_____	F1	F2	J1 student	J1 non student	H-1	Other _____

<i>If you have this INS Visa Classification:</i>	<i>Attach photocopies of these documents:</i>
B-1, B-2, WB or WT	Social Security Card or ITIN, and copy of I-94 and passport
* J-1 Student, Professor, or Researcher	Social Security Card <i>and</i> IAP-66 Form, "Certificate of Eligibility for Exchange Visitor(J-1) Status"
* H1-B	Social Security Card <i>and</i> INS Notice of Action (I-797)
* F-1 Student or	Social Security Card <i>and</i>
* F-1 Curricular Practical Training	I-20 Form, "Certificate of Eligibility for Nonimmigrant F1 Student"
* F-1 Optional Practical Training	Social Security Card <i>and</i> Employment Authorization Card (I-688B)
J-2 Spouse	Social Security Card <i>and</i> Employment Authorization Card (I-688B)

* If USC is not the sponsor on the F, J, or H visa, a separate approval from the sponsor is required.

(12) PLEASE READ AND SIGN THE STATEMENT BELOW:

I Certify under the penalties of perjury that the above statements are true, correct and complete I also declare, under penalties of perjury, that I am not a citizen or resident of the United States.

SIGNATURE: _____ DATE _____

Instructions for completing Alien Questionnaire

Please note: All international visitors to the University of Southern California **MUST** complete an Alien Questionnaire and attach the required documents.

- (1) Name** - Print your full name, family name (surname) first, then first name. The name you print here must match your name as indicated on your Social Security or Individual Taxpayer Identification Number application or card.
- (2) Social Security Number/ITIN**- This number on the Social Security Card or ITIN card. If you do not have a US Social Security or ITIN number, enter "Applied for". You must apply for a Social Security Number or ITIN immediately and attach a copy of the receipt. Notify the Department contact as soon as you receive it.
- (3) Country of citizenship** - Print the name of the country of your citizenship.
- (4) Passport #** - Print the number from your passport here.
- (5) Country of Permanent Residence** - Name of the country of which you are a Permanent Resident. This answer cannot be the United States.
- (6) Have you applied for Permanent Residency in the US?** If "yes", you must be treated as a resident alien for tax purposes. Do not complete this form. See Department contact, payments must be made through Disbursement Control.
- (8) Current Visa Type** Your current Visa type.
- (7) Permanent Resident address** Your permanent home address outside of the U.S.
- (9) Date of Entry:** Enter the date you last entered the United States
- (10) Is compensation exempt from income tax withholding because of a U.S. Tax Treaty?** - Please refer to IRS Publication 901 to see if your compensation is eligible for exemption under the terms of a treaty between the United States and your Country of permanent residence.
- (11) Date of Entry/Exit** List your dates of entry & exit; if necessary, attach a separate sheet.
- (12)** Read this statement carefully, and sign and date. Be sure to attach copies of all required documents as noted.

Statement By Non-Resident Alien Without a Social Security Number

1. Today's Date: _____
2. Name: _____
Personal name Family Name
3. Gender (circle): Male Female
4. Address in the US: _____

5. Date of Birth: _____
Month Day Year
6. Place of Birth: _____
7. Father's Full Name: _____
8. Mother's name before marriage: _____
9. Date application made for a Social Security Number: _____
10. Location of Social Security Office: _____

I attest that I filed an application for a Social Security Number (Form SS – 5) as noted above. I understand that I must inform my department of my number as soon as I receive it.

Signature

Date

Stop Payment Request**Please print firmly.**

Employee Name: _____

Employee ID #: _____

Home Department Contact: _____

Home Department #: _____

Dept Phone: _____

Check Information: (This information **must** be complete and accurate)

Pay Cycle: _____ Date of Check: _____ Check #: _____ Net \$: _____

Whereas the University of Southern California, hereinafter referred to as the University, has issued the aforementioned check to the undersigned, _____, hereinafter referred to as the Payee,

And, whereas the Payee requests that a duplicate check be issued to him/her because:

☐

said check was not received

☐

said check was received but had subsequently been lost, stolen, or destroyed so that it cannot be found or produced

And, whereas the Payee affirms that the circumstances in connection with the loss, theft, or destruction were as follows **(This area must be completed)**:

And, whereas the Payee firms that said check

☐

had not been endorsed prior to the loss, theft, or destruction thereof

☐

had been endorsed prior to the loss, theft, or destruction thereof.

Therefore, in consideration of the University's reliance on the foregoing affirmations and representations, and in order to induce the University to issue a duplicate check in the net amount of \$ _____ the Payee hereby requests that the University stop payment on the above-referenced check. The Payee agrees that the Payee will furnish to the University any information which is subsequently relative to this check issued, on which payment is being stopped.

The Payee further agrees that in the even the original check hereafter comes into his/her possession, it will immediately be delivered to the University for cancellation.

Payee's Signature_____
Payee's Signature Witnessed By**Do not write below this line – for Payroll Use only****Date:** _____ **Processor:** _____ **Stop ID#:** _____**Date Check Paid:** _____ **Date Copies Requested:** _____**Date of Check:** _____ **Gross \$:** _____ **Net \$** _____

(For ERN Line #, Amounts paid, Hours Worked, Taxes, Reductions/Deductions, refer to pages 3 & 4 of PS.RINQ. Attached)

Authorized Signature: _____ **Initialed by:** _____**Batch #:** _____ **Date Reissued:** _____ **Check #** _____**All 3 copies are for Payroll Use only**

Payroll/Personnel/Benefits (PPBS) System Access Form

Use this form to establish new access or request any changes in access for the Payroll/Personnel/Benefits System on ais-c2000.
Attach a photocopy of your Staff ID Card. (Failure to do so will delay access approval).

INCOMPLETE FORMS WILL BE RETURNED!

Check one of the following:

☐

New User

☐

Change or addition

☐

Termination

Name: _____

Employee #: _____

Home Dept #: _____

Campus Phone: _____

Building/Room: _____

Mail Code: _____

If you are replacing another employee, what is the individual's name? _____

Operator Password (new users only -- four to ten upper case alpha characters) _____

Home Dep't Number(s): _____

PA.ACCESS CODE(s): _____

MENUS TO BE ACCESSED (Access to all screens on the menu)

☐

PF Menu - Employee Maintenance Menu (For Home Departments Only)

☐

PR Menu - Deduction Processing Menu (For Revenue Centers Only)

☐

PA Update & PA Inquiry - All PA menus

☐

PA Inquiry Menu - Employee Inquiry Menus only

☐

PP Menu - Faculty Maintenance Menu

INDIVIDUAL SCREENS TO BE ACCESSED (Access limited to chosen screens only; no menu access)

PA.INQUIRY

☐

Employee Inquiry

☐

Employee People Inquiry

☐

Employee Documentation Inquiry

☐

Employee Payroll Results Inquiry

☐

Employee Totals Inquiry

☐

Employee Department Inquiry

☐

Employee CWSP Inquiry

PA.UPDATE

☐

Employee Demographics

☐

Employee People Demographics

☐

Hours Worksheets & Reports

☐

Student New Hire Processing

☐

Student Rehire Processing

☐

Employee Leave Menu

☐

Other – write in _____

I have read the 'Code of Responsibility' on the back of this form and agree to abide by it.

Signature: _____

Date: _____

Dean/Director/Supervisor: _____

Date: _____

Department Coordinator: _____

Date: _____

Retain a photocopy of this form until you receive your login instructions in 3 to 5 working days.

Please return this form to Payroll Services, Stonier Hall Room 100, MC 1140

UNIVERSITY OF SOUTHERN CALIFORNIA
PAYROLL/PERSONNEL/BENEFITS SYSTEM (PPBS)

Code of Responsibility

The security and confidentiality of employee records are matters of concern to all USC employees. Those employees with access to ais-c2000 PPBS are in a unique position of trust in maintaining the security and confidentiality of employment records. Each system user is expected to adhere to the following code:

1. Unauthorized use of or access to employment records is prohibited.
2. System users are prohibited from personally benefiting or allowing others to benefit by knowledge of any confidential information gained by virtue of their work assignments.
3. System users are prohibited from exhibiting or divulging the contents of any record or report to any person except in the execution of normal duties and responsibilities.
4. System users may not knowingly include or cause to be included in any records or report a false, inaccurate, or misleading entry.
5. No official record or report, or copy thereof, may be removed from the office where it is maintained except in the performance of duties.
6. System users agree not to leave a terminal unattended without properly and completely exiting from the system.
7. System users may not update or alter in any way their own records or records of family members.
8. Each system user has unique access (a login ID and password and operator code and password). No system user may divulge or allow anyone else to use their access. If a system user suspects someone of knowing or using their access, he/she will immediately notify the supervisor.
9. No one is to aid, abet, or act in conspiracy with another to violate any part of this code.

Violation of this Code may lead to reprimand, suspension, or dismissal consistent with the University of Southern California personnel and employment policies.

UNIVERSITY OF SOUTHERN CALIFORNIA

University Payroll Services
STO 100 PMB A 300
Phone: (213) 740-8855
Fax: (213) 740-3051

ais-c2000 - Payroll/Personnel/Benefits System (PPBS)

Access Reset

Use this form if you are unable to login to the Payroll/Personnel/Benefits System because your **login** password has expired and the system did not prompt "new password", or you have forgotten your login password.

Complete all fields below and **fax** this form to University Payroll Services, Systems & Data Control, at (213) 740-3051. We will then send service request to Administrative Information Services (AIS) and AIS will reset your login password within **24 hours**.

NOTE: Access reset requests cannot be taken over the phone or by e-mail.

TO: Payroll Systems and Data Control

DATE: _____

Your name: _____

Your login id: **c** _____

Work Phone # _____

Re-set Password: _____
(Your new password should consist of six to eight characters,
minimum of five alpha letters (lower case) and one numeric.)

Home Department Name/Nbr: _____

Your Signature: _____

Home Dept Coordinator Signature: _____

Form must be signed by both user and by Home Department Coordinator or Senior Business Officer, or the request will not be processed.

TAX REFUND REQUEST

Name: _____ Employee Number: _____

Social Security #: _____ Dept: _____ Date: _____

A refund of taxes withheld is requested based on: _____

For Pay Periods: _____

Of the following taxes:

FICA/Medicare: _____ Federal W/H: _____ USC Disab: _____ SDI: _____
FICA/OASDI: _____ State W/H: _____ USC STD: _____

If the request for refund is granted, the refund will be included in the next regular pay cycle. If the request should be denied, your home department coordinator will be notified.

DO NOT WRITE BELOW THIS LINE

Approved _____ Disapproved (reason): _____

W-4 /NRA updated: _____ Expense transfer done: _____

FROM: Line: _____ Obj Code _____ Ern: _____ Amnt: _____

TO: Line: _____ Obj Code _____ Ern: _____ Amnt: _____

PS.TRANS12: FICAMG AMT: _____ USCSDG AMT: _____

FICAOG AMT: _____ SDIG AMT: _____

FUIG AMT: _____ SUIG AMT: _____

REFUND: FICAO: < _____ > FED W/H: < _____ > STATE W/H: < _____ >

FICAM: < _____ > USCSD: < _____ > USCSTD: < _____ >

USCSDI: < _____ >

BATCH: _____ PROCESSED BY: _____

CHECK DATE: _____ DATE: _____

CHECK #: _____ AUTHORIZATION: _____

CHECK AMOUNT: _____ DATE: _____

Staff Employment Policies and Procedures

Standard Letters

Staff Employment Offer Letters

An offer letter is required for each new staff employee or for a current employee being promoted or transferred to a new staff position. Click on the PDF file to preview the letter. Save the Word file to your computer to type in department and individual information. Only nonsubstantive changes may be made to these standard offer letters. Substantive changes require review by the Office of General Counsel.

[More about changes to offer letters](#)

General	PDF File	Word File
Position Funded by Contract or Grant	PDF File	Word File
Specified Term of Employment	PDF File	Word File

FMLA-CFRA Notice Letters

These letters are sent to staff employees to provide notice of provisions of the Federal Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA). Before sending any of these letters, please consult either Sharon Haymond, Manager of Personnel Services, Policies and Procedures at (213) 740-7953 for employees on the University Park campus; or, for employees on the Health Sciences campus, Maria Chacon, Director of Personnel Services at (323) 442-1010.

Click on the PDF file to preview the letter. Save the Word file to your computer to type in department and individual information. Because these letters must be sent without changes, the body of the letter is write-protected. Use your mouse or the tab key to move to the form fields within the body of the letter to type in dates and names.

FMLA-CFRA Notice, Non-Pregnancy Related	PDF File	Word File
FMLA-CFRA Notice, Pregnancy Related	PDF File	Word File

CFRA Notice, Pregnancy Related	PDF File	Word File
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Questions about standard letters for staff employees should be directed to Personnel Services on the University Park campus at (213) 740-7953 or on the Health Sciences campus at (323) 442-1010.

Forms

Employee Inventory Form	PDF File	Word File
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The employee inventory form is used to keep a record of system access and university property issued to each faculty or staff employee. Departments may customize the fields or develop alternative forms that better suit their needs. Departments are required to submit this form or similar documentation to University Payroll Services when an employee is transferred or terminated. Save the PDF file to your computer to use "as is." Open the form in Acrobat Reader and type in the employee information then print out to complete the form by hand. Download the Word file to customize the form for your department.

[Memorandum, May 1, 2001](#)

Time Records

The U.S. Department of Labor and the California Welfare Commission require that accurate time records be kept for non-exempt employees. Save the PDF files to your computer to use "as is." Open the forms in Acrobat Reader and type in the employee information then print out to complete the forms by hand. Download the Word file to complete the forms on your computer.

[Memorandum, October 19, 2001](#)

Biweekly Time Report	PDF File	Word File
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For non-exempt staff employees and student workers. This standard form is required by University Payroll Services.

Monthly Time Record	PDF File	Word File
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For non-exempt staff employees. Departments may customize with Personnel Services review and approval.

Many federal and state employment-related forms and university

payroll forms are available on the [University Payroll Services Web pages](#).

Employment Forms

The employment forms below are to be used without alteration except for completing the individual information such as dates, names and titles. Before using these forms, be sure to review the explanatory information that accompanies each form so that you are aware of the form's purpose and appropriate use. Save the PDF or MS Word file to your computer. You can open the form in Acrobat Reader or MS Word and type in the appropriate dates, names and titles on your computer then print out the form for signatures.

At-Will Employment Agreement	PDF Form
Required for all staff employees. A staff employee will be activated on payroll only if a fully executed At-Will Employment Agreement is on file in University Payroll Services. Memorandum, December 15, 2000	
Arbitration Agreement	PDF Form Word Form
Required for all staff employees. A staff employee will be activated on payroll only if a fully executed Arbitration Agreement is on file in University Payroll Services. Memorandum, January 2, 2001	

[Back to University Policies Home page](#)

UNIVERSITY OF SOUTHERN CALIFORNIA
TUITION ASSISTANCE
DEPENDENT CHILD CERTIFICATION
(To be used for children taking undergraduate classes)

Current/Former Employee's Name: _____

Social Security Number: _____

Student's Name: _____

Social Security Number: _____

Select One:

☐ **Dependent Child**

I certify that:

1. The student named above is my child (including a stepchild or legally adopted child); and
2. I provide over half of the support of the student named above.

I understand that a false certification about the student's dependent child status could result in tax penalties. I further agree to notify the university of any change in this tax status.

☐ **Not Dependent Child**

I understand that the tax withholdings will take place as follows:

Spring semester	February, March and April
Summer sessions	July, August, and September
Fall semester	October, November, and December

Current/Former Employee's Signature

Date

Return completed form to: University Payroll Services
University of Southern California
Los Angeles, CA 90089-1140
Phone: 213-740-8855

USC PAYROLL SERVICES
Graduate Coursework Certification

Tuition assistance benefits in excess of \$5,250 (per calendar year) for graduate courses taken by an employee are considered taxable and are reported as income for the employee unless the graduate courses are job related. To qualify as job-related, a course must maintain or improve skills required for the job, or be required by the employer or by law as a condition of continuing employment in the employee's current job. Both the employee and his or her supervisor must certify the course as job related.

SEMESTER: _____ Employee Name: _____

Employee ID or Social Security #: _____ Job Title: _____

Home Dept. Name: _____



IS THE COURSEWORK JOB RELATED?

CHECK YES OR NO AND PROCEED.



If yes, you must provide the course information below for job-related courses. Form will be returned if not completed.

YES ☐

COURSE NAME

COURSE NUMBER

UNITS

COURSE NAME

COURSE NUMBER

UNITS

COURSE NAME

COURSE NUMBER

UNITS

I hereby certify that all information provided for the purpose of obtaining non-taxable tuition assistance is true and correct. I understand that this exemption is applicable only to employees of the University.

EMPLOYEE SIGNATURE

DATE

SUPERVISOR SIGNATURE

DATE

PRINT SUPERVISOR NAME

☐ **NO**

I understand that tuition assistance benefits for graduate courses in excess of \$5,250 are taxable and will be reported as income for me.

EMPLOYEE SIGNATURE

DATE

Please complete this form and return it to Payroll Services, Stonier Hall Room 100, MC 1140.

THIS FORM MUST BE SUBMITTED TO PAYROLL SERVICES IN THE BEGINNING OF EACH AND EVERY SEMESTER IN WHICH GRADUATE COURSES ARE TAKEN. FORMS RECEIVED AFTER TAXATION AND REPORTING HAVE TAKEN PLACE WILL NOT TAKE EFFECT UNTIL A LATER MONTH.



UNIVERSITY OF SOUTHERN CALIFORNIA
UNIVERSITY PAYROLL SERVICES
STO Room 100, MC 1140 (University Park Campus)
PMB A-300, MC 9050 (Health Sciences Campus)

UNIVERSITY OF SOUTHERN CALIFORNIA
University Payroll Services

UNIVERSITY PARK CAMPUS
837 Downey Way Room 100
Los Angeles, CA 90089-1140
Tel (213)740-8855
Fax (213)740-3051

HEALTH SCIENCES CAMPUS
1420 San Pablo Room A-300
Los Angeles, CA 90033
Tel. (323)442-2775
Fax (323)442-3549

REQUEST FOR VERIFICATION OF EMPLOYMENT

Name: _____

Social Security Number: _____

Indicate type of verification needed

☐ Non-Credit No salary information provided

☐ Credit Salary information provided

Routing Instructions (check one)

☐ Mail to _____

☐ Send via department _____

☐ Will Pick Up with Photo ID _____

Employee Signature: _____

Date: _____

University Payroll Services Use Only

Processed By: _____

Date: _____

Distributed By: _____

Date: _____

UNIVERSITY OF SOUTHERN CALIFORNIA
University Payroll Services
Stonier Hall Room 100 (University Park Campus)
Parkview Medical Building Room A-300 (Health Sciences Campus)

AFFIDAVIT FOR JOB RELATED EDUCATION

Graduate level courses leading to an advanced or professional degree pursued by an employee as job related under USC's Tuition Assistance Benefit are not subject to reporting or taxation. To qualify as a working condition fringe benefit (free from income and FICA taxes), a course must maintain or improve skills required for the job, or be required by the employer or by law as a condition of continuing employment in the employee's current job. Courses needed by the employee to meet the minimum requirements of a job or that prepare an employee for a new trade or business (even though they may help the employee in his or her current job) **DO NOT** qualify as job-related (Reg. Section 1.162.5). If you believe your tuition assistance courses qualify per the above conditions, please complete this form and return it to Payroll Services, Stonier Hall Room 100, MC 1140. *This form must be submitted to Payroll Services in the beginning of each and every semester in which graduate courses are taken. Forms received after taxation and reporting have taken place will not take effect until a later month.*

SEMESTER: _____

Employee Name: _____

Employee Number: _____

Social Security #: _____

Home Dept Number: _____

Job Title: _____

Home Dept Name: _____

Course Number	Course Name	Units

I hereby certify that all information provided for the purpose of obtaining not-taxable tuition assistance is true and correct. I understand that I may be liable for income and FICA taxes in the event of an audit which determines the education provided by the above courses to be unrelated by my current job. I understand that this exemption is applicable only to employees of the University.

Employee Signature

Date

Supervisor Signature

Date

Print Supervisor Name and Title