International Hire Documents

last updated 6.3.2026

What we are covering

- UO-NRA
- W-4 – federal and Oregon state
- 8233 Tax Treaty Form
  - 8233 Attachment Letters
- Substantial Presence
  - W-9 for tax treaty

Clear Form

University of Oregon
FOREIGN NATIONAL DATA REQUEST FORM

The information requested on this form is used to determine your U.S. tax withholding status. You must complete this form (1) **before beginning employment**, (2) **if your visa status changes**, and (3) **at the beginning of each calendar year**. *If you are not currently working, and do not plan to work in the next year you are not required to complete and turn in this paperwork.*

PLEASE ATTACH A COPY, FRONT AND BACK, OF YOUR MOST RECENT DOCUMENTS: I-94, I-20, DS-2019, or EAC (Employment Authorization Card)

PART 1 – PERSONAL INFORMATION AND RESIDENCY INFORMATION

1. Last Name	First	Middle	2. UO ID
3. Street Address (U.S.)			4. Work phone number
5. City	State	Zip Code	6. UO Department
7. E-mail Address			8. Personal phone number
9. **First** time you entered USA for any purpose since 1985 (Month/Day/Year)			
10. Country of Citizenship			
11. Country of Permanent Residence (if different from question 10)			

PART 2 – SUBSTANTIAL PRESENCE TEST – DETERMINATION OF RESIDENCE STATUS FOR TAX WITHHOLDING

INSTRUCTIONS: List **ALL** days of presence in the U.S. for **ANY** calendar year going back to **January 1, 1985** using the chart below and on page 2. A "calendar year" refers to the period January 1 to December 31. The information requested on this form is used to determine your U.S. tax withholding status and treaty eligibility.

SUBSTANTIAL PRESENCE TEST DATA (CURRENT YEAR IN USA):

In the chart below, include **ALL** days you expect to be present in the United States (at **ANY** school or location within the United States) for the current calendar year:

Calendar Year	Purpose: (for example teacher, researcher, or student). List all dates for mid-year changes (month/day/year).	Visa Type (F-1, J-1, etc.)	Number of days **expected** to be present in the U.S. beginning from Jan 1st
2018			

UONRA

PART 2 (CONT.) – SUBSTANTIAL PRESENCE TEST DATA FOR ALL PREVIOUS YEARS IN USA:

In the chart below, include **ALL** days you were present in the United States (at **ANY** school or location within the United States) during any calendar year going back to **January 1, 1985**:

Calendar Year	Purpose: (for example teacher, researcher, or student). List all dates for mid-year changes (month/day/year).	Visa Type (F-1, J-1, etc.)	Number of days **actually** present in the U.S. during the year.
1985	INCLUDE ALL DAYS PRESENT IN THE USA SINCE 1985.		

PART 3 – CERTIFICATION

If the country of your permanent residency has a tax treaty benefit, do you wish to start or continue claiming treaty benefits? ** Yes ☐ No ☐

** If you claim treaty benefits and:

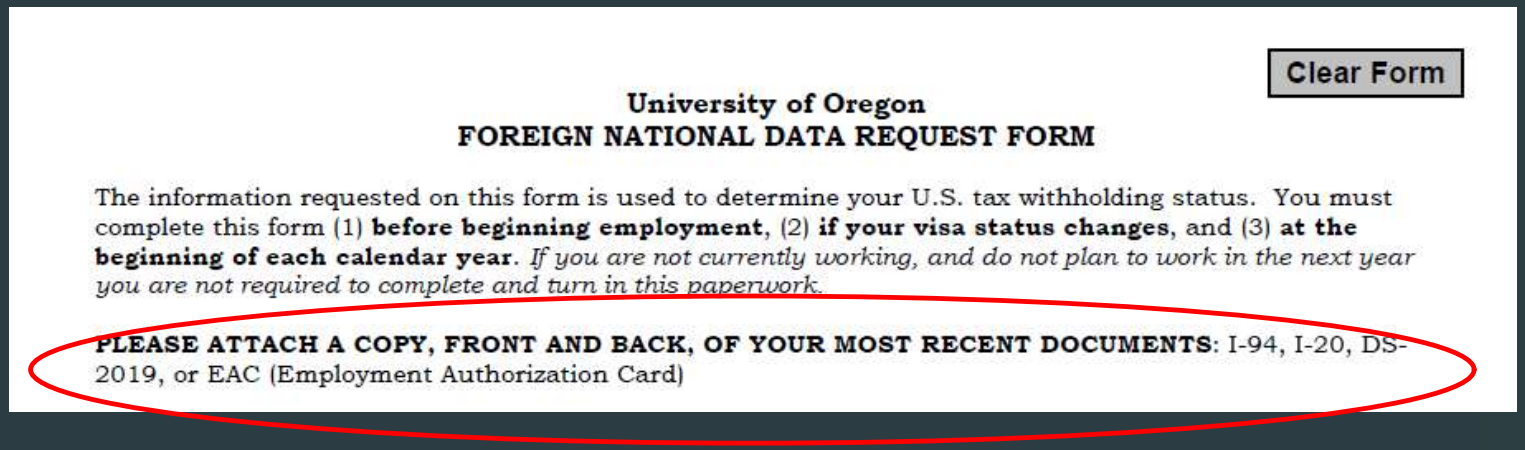
If you are a **Non-Resident Alien (NRA)** for U.S. tax purposes, you will need to complete a new **Form 8233** for each calendar year you are claiming the tax treaty benefit; or

If you are a **Resident** for U.S. tax purposes, you will need to have a **Form W-9** on file with the U of O.

I certify that to the best of my knowledge and belief all the information I have provided is true, correct, and complete. I acknowledge that if I have claimed a tax treaty benefit, the UO has the right to deny treaty benefits if eligibility cannot be clearly determined.

Signature: _____ **Date:** _____

Copies of documents must be included



Clear Form

University of Oregon
FOREIGN NATIONAL DATA REQUEST FORM

The information requested on this form is used to determine your U.S. tax withholding status. You must complete this form (1) **before beginning employment**, (2) **if your visa status changes**, and (3) **at the beginning of each calendar year**. *If you are not currently working, and do not plan to work in the next year you are not required to complete and turn in this paperwork.*

PLEASE ATTACH A COPY, FRONT AND BACK, OF YOUR MOST RECENT DOCUMENTS: I-94, I-20, DS-2019, or EAC (Employment Authorization Card)

PART 1 – PERSONAL INFORMATION AND RESIDENCY INFORMATION

1. Last Name	First	Middle	2. UO ID
Doerksen	Austin	D	950-00-0000
3. Street Address (U.S.)			4. Work phone number
1243 Main St			541.346.3151 (or blank)
5. City	State	Zip Code	6. UO Department
Eugene	OR	97403	Department for which they work
7. E-mail Address			8. Personal phone number
UO EMAIL ADDRESS			541.867.5309

9. **First** time you entered USA for any purpose since 1985 (Month/Day/Year)
06/01/2006

10. Country of Citizenship
China

11. Country of Permanent Residence (if different from question 10)
If they are a permanent resident of another country, we need to know

PART 2 – SUBSTANTIAL PRESENCE TEST – DETERMINATION OF RESIDENCE STATUS FOR TAX WITHHOLDING

INSTRUCTIONS: List **ALL** days of presence in the U.S. for **ANY** calendar year going back to **January 1, 1985** using the chart below and on page 2. A "calendar year" refers to the period January 1 to December 31. The information requested on this form is used to determine your U.S. tax withholding status and treaty eligibility.

SUBSTANTIAL PRESENCE TEST DATA (CURRENT YEAR IN USA):

In the chart below, include **ALL** days you expect to be present in the United States (at **ANY** school or location within the United States) for the current calendar year:

Calendar Year	Purpose: (for example teacher, researcher, or student). List all dates for mid-year changes (month/day/year).	Visa Type (F-1, J-1, etc.)	Number of days **expected** to be present in the U.S. beginning from Jan 1st
2018	student	F-1	365 (MUST BE DAYS)

PART 2 (CONT.) – SUBSTANTIAL PRESENCE TEST DATA FOR ALL PREVIOUS YEARS IN USA:

In the chart below, include **ALL** days you were present in the United States (at **ANY** school or location within the United States) during any calendar year going back to **January 1, 1985**:

Calendar Year	Purpose: (for example teacher, researcher, or student). List all dates for mid-year changes (month/day/year).	Visa Type (F-1, J-1, etc.)	Number of days **actually** present in the U.S. during the year.
2017	student	F-1	185
2015	tourist visa	B	15
2014	tourist visa	B	25
2012	student	J-1	365
	etc.		

PART 3 – CERTIFICATION

If the country of your permanent residency has a tax treaty benefit, do you wish to start or continue claiming treaty benefits? ** Yes ☐ No ☐

** If you claim treaty benefits and:

If you are a **Non-Resident Alien (NRA)** for U.S. tax purposes, you will need to complete a new **Form 8233** for each calendar year you are claiming the tax treaty benefit; or

If you are a **Resident** for U.S. tax purposes, you will need to have a **Form W-9** on file with the U of O.

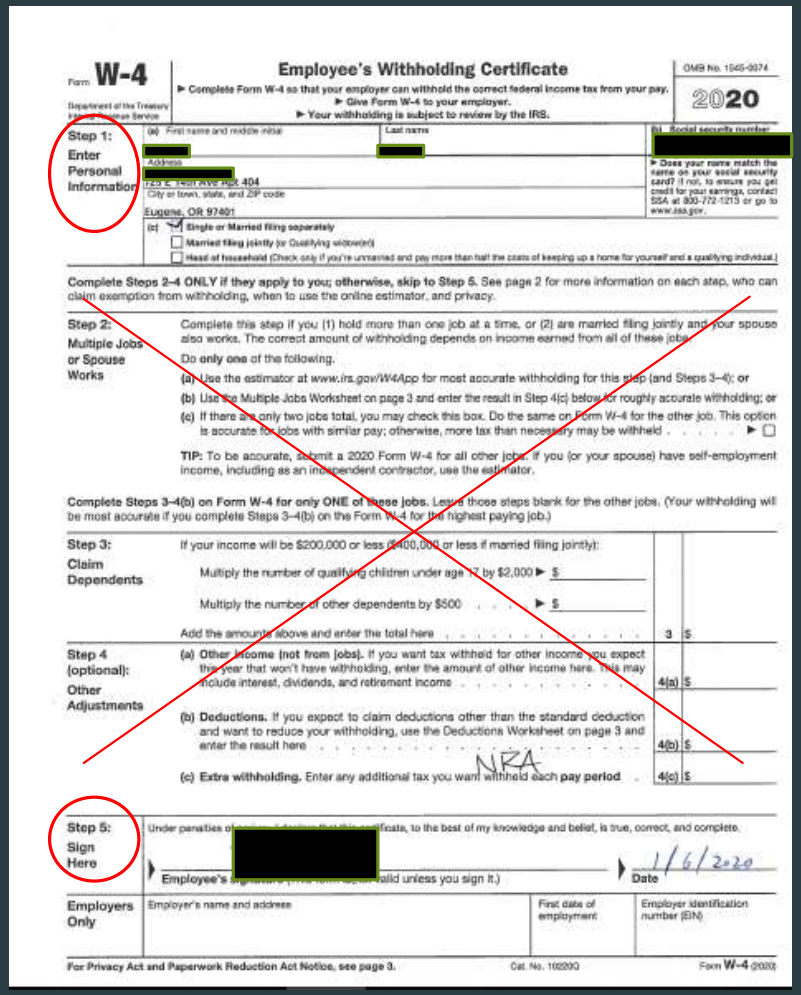
I certify that to the best of my knowledge and belief all the information I have provided is true, correct, and complete. I acknowledge that if I have claimed a tax treaty benefit, the UO has the right to deny treaty benefits if eligibility cannot be clearly determined.

Signature: _____ **Date:** _____

UONRA (Page **2** of **2** – Dec 2017)

- If the Yes box is checked, additional documents are required

W-4s for International Employees



Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2020

Step 1: Enter Personal Information

(a) First name and middle initial [redacted] | Last name [redacted] | (b) Social security number [redacted]

Address [redacted]
125 E. 14th Ave Apt 404
City or town, state, and ZIP code
Eugene, OR 97401

▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☑ Single or Married filing separately
☐ Married filing jointly (or Qualifying widow(er))
☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ▶ ☐

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents

If your income will be $200,000 or less ($400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by $2,000 ▶ $

Multiply the number of other dependents by $500 . . . ▶ $

Add the amounts above and enter the total here . . . . . 3 $

Step 4 (optional): Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . . 4(a) $

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . . 4(b) $

(c) Extra withholding. Enter any additional tax you want withheld each **pay period** . NRA 4(c) $

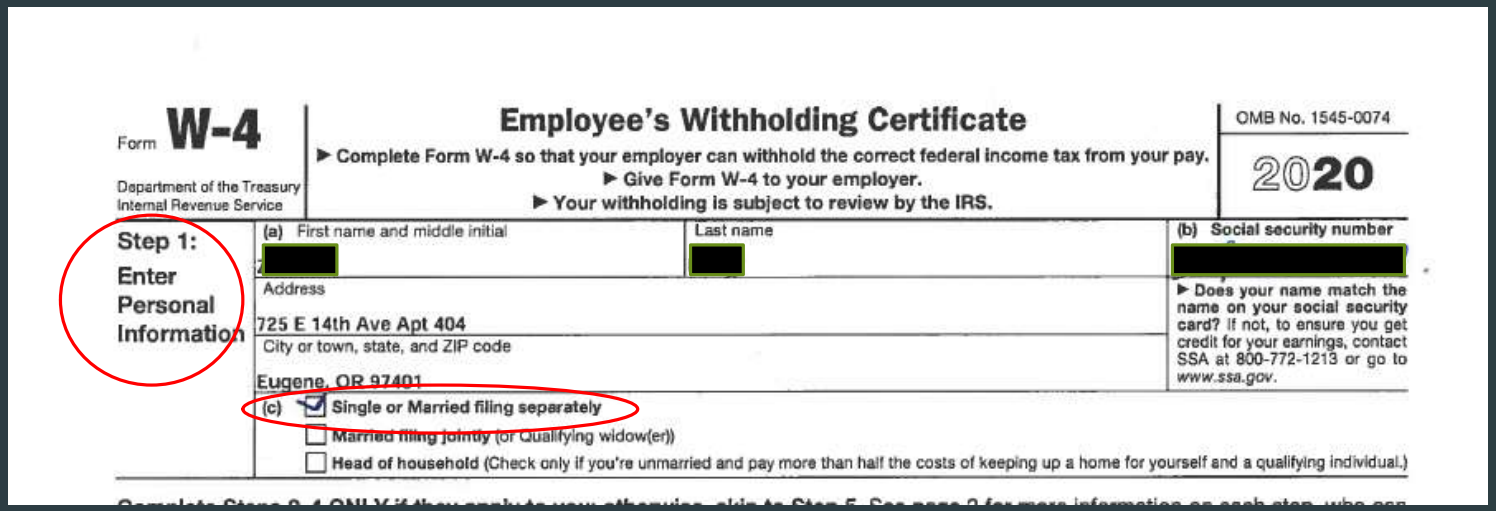
Step 5: Sign Here

Under penalties of [illegible] this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's [redacted] (This form is not valid unless you sign it.) ▶ Date 1/6/2020

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)



Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2020

Step 1: Enter Personal Information

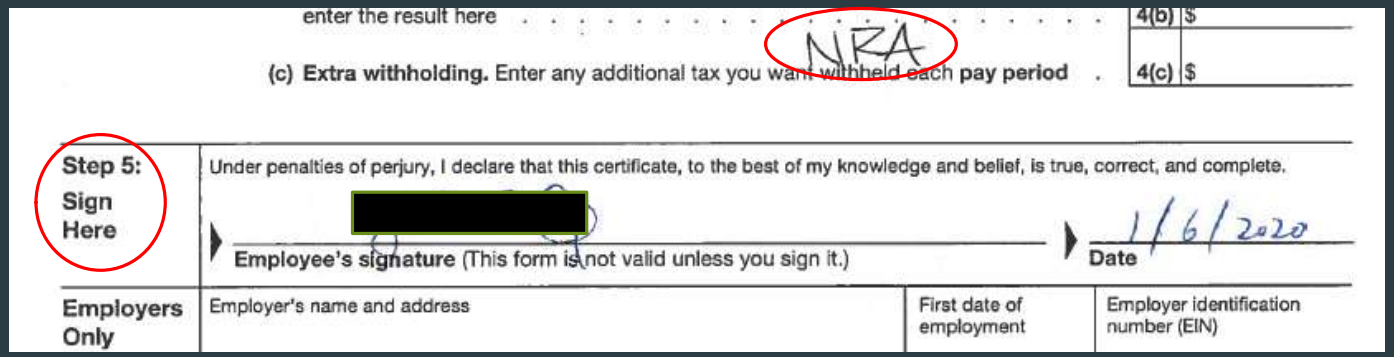
(a) First name and middle initial [redacted] | Last name [redacted] | (b) Social security number [redacted]

Address
725 E 14th Ave Apt 404

City or town, state, and ZIP code
Eugene, OR 97401

▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☑ **Single or Married filing separately**
☐ **Married filing jointly** (or Qualifying widow(er))
☐ **Head of household** (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)



enter the result here . . . . . 4(b) $

NRA

(c) **Extra withholding.** Enter any additional tax you want withheld each **pay period** . 4(c) $

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

[redacted]

▶ **Employee's signature** (This form is not valid unless you sign it.) ▶ **Date** 1/6/2020

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

Separate here and **give Form OR-W-4 to your employer.** Keep the worksheets for your records.

Form OR-W-4 Oregon Employee's Withholding Allowance Certificate 2019

First name and initial		Last name	Social Security number (SSN)
Austin	D	Doerksen	

Address	City	State	ZIP code
12345 Main St	Eugene	OR	97403

Note: Your eligibility to claim a certain number of allowances or an exemption from withholding is subject to review by the Oregon Department of Revenue. Your employer may be required to send a copy of this form to the department for review.

1. **Select one:** ☐ Single ☐ Married ☐ Married, but withholding at the higher single rate.
   Note: If married, but legally separated, or if your spouse is a nonresident alien, check the "Single" box.

2. **Allowances.** Total number of allowances you're claiming on line **A4, B15,** or **C5.** If you meet a qualification to skip the worksheets and you aren't exempt, **enter -0-** ..... 2.

3. **Additional amount,** if any, you want withheld from each paycheck ..... 3.

4. **Exemption from withholding.** I certify that my wages are exempt from withholding and I meet the conditions for exemption as stated on page 2 of the instructions. Complete **both** lines below:
   - Enter the corresponding exemption code. (See instructions) ..... 4a. N/A
   - Write "Exempt" ..... 4b. nope

Sign here. Under penalty of false swearing, I declare that the information provided is true, correct, and complete.

Employee's signature (This form isn't valid unless signed.)	Date
	/ /

Employer. Complete the following:

Employer's name	Federal employer identification number (FEIN)		

Employer's address	City	State	ZIP code

Nonresident alien. If all or a portion of your wages are exempt from federal withholding, these wages are also completely or partially exempt from Oregon withholding. Submit federal Form 8233 to your employer to exempt all or part of your wages.

If any portion of your wages are not exempt, submit Form OR-W-4 to your employer. As a nonresident alien, you don't qualify to claim certain items on your Oregon return. Follow the instructions below when completing Form OR-W-4:

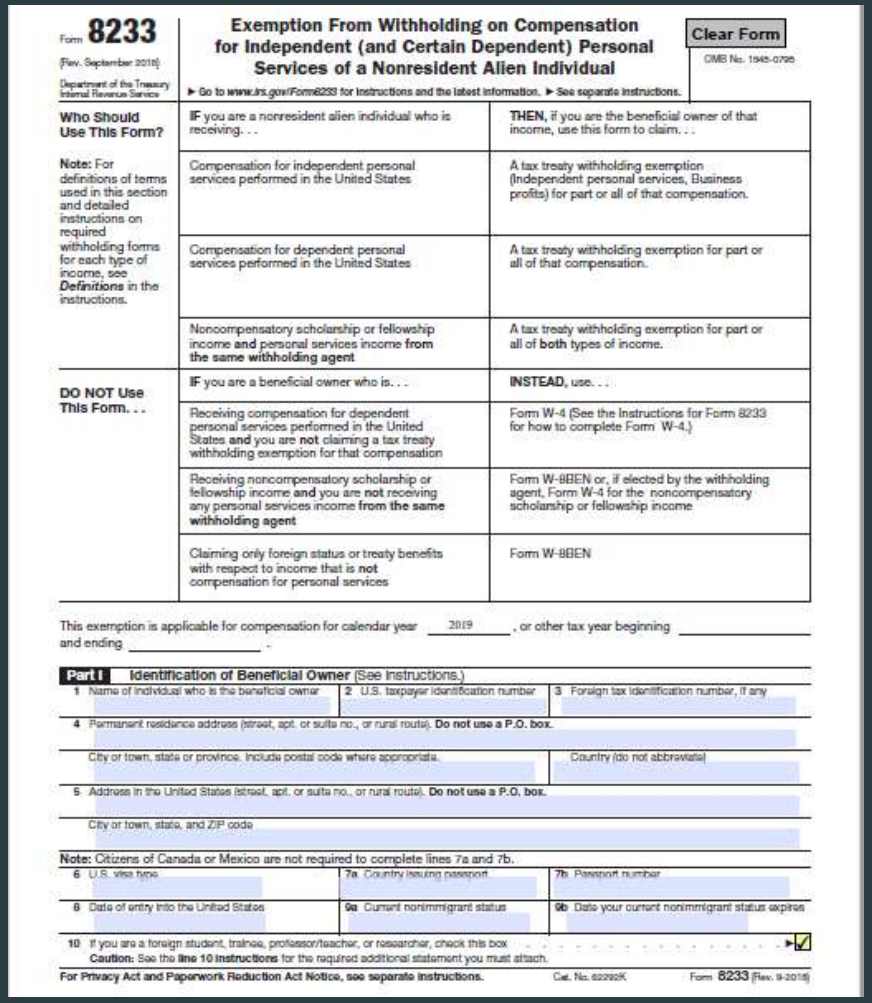
- **Line 1.** Check the "single" box regardless of your marital status.
- **Line 2.** Usually, you should claim -0- withholding allowances. However, if you complete the worksheets, follow the instructions below.
  - — Complete Worksheet B using amounts that will be listed on your Oregon return.
  - — Once you have completed all applicable worksheets, subtract 1 allowance from the amount listed on lines A4, B15, or C5.
- **Line 4.** Don't claim exempt for having no tax liability or for the portion of your wages exempted under federal Form 8233.

Oregon Withholding Instructions

W-4 Notes

- SSN field may be blank
- May only claim *Single* (federal and state)
- Cannot claim exempt
- Must be signed
- The UO does not give tax advice

Tax Treaties



Form **8233**

(Rev. September 2018)

Department of the Treasury
Internal Revenue Service

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

Clear Form

OMB No. 1545-0796

▶ Go to *www.irs.gov/Form8233* for instructions and the latest information. ▶ 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*** in 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 (Independent personal services, Business profits) for part or all of that compensation.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation.
	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 (See the Instructions for Form 8233 for how to complete 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 2019, 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 identification number	3 Foreign tax identification number, if any
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.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62292K Form **8233** (Rev. 9-2018)

This exemption is applicable for compensation for calendar year 2019, 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 identification number	3 Foreign tax identification number, if any
EMPLOYEE	SOCIAL SECURITY NUMBER	NOT USED IN PAYROLL

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

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

Country (do not abbreviate)
HOME COUNTRY

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

City or town, state, and ZIP code
USA CITY, STATE, 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
F-1, J-1, TN, etc.	PASSPORT COUNTRY	PASSPORT NUMBER

8 Date of entry into the United States	9a Current nonimmigrant status	9b Date your current nonimmigrant status expires
FIRST ENTRY	VISA EXPIRATION	I-94 EXPIRATION

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

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 on which you are basing exemption from withholding _____

b Treaty article on which you are basing exemption from withholding _____

c Total compensation listed on line 11b above that is exempt from tax under this treaty $ _____

d Country of residence _____

Note: Do not complete lines 13a through 13d unless you also received compensation for personal services **from the same withholding agent.**

13 Noncompensatory scholarship or fellowship income:

a Amount $ _____

b Tax treaty on which you are basing exemption from withholding _____

c Treaty article on which you are basing exemption from withholding _____

d 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) _____

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, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

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

Form 8233 (Rev. 9-2018) Page 2

Part II Claim for Tax Treaty Withholding Exemption

11 Compensation for independent (and certain dependent) personal services:

a Description of personal services you are providing

SHORT DESCRIPTION OF WHAT THE EMPLOYEE IS DOING FOR SALARY

b Total compensation you expect to be paid for these services in this calendar or tax year $ 8,000.00

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:

a Tax treaty on which you are basing exemption from withholding NAME OF COUNTRY OF RESIDENCE

b Treaty article on which you are basing exemption from withholding FROM ARITCLE LIST (LINKED)

c Total compensation listed on line 11b above that is exempt from tax under this treaty $ 5,000.00

d Country of residence NAME OF COUNTRY OF Residence

Note: Do not complete lines 13a through 13d unless you also received compensation for personal services **from the same withholding agent.**

13 Noncompensatory scholarship or fellowship income:

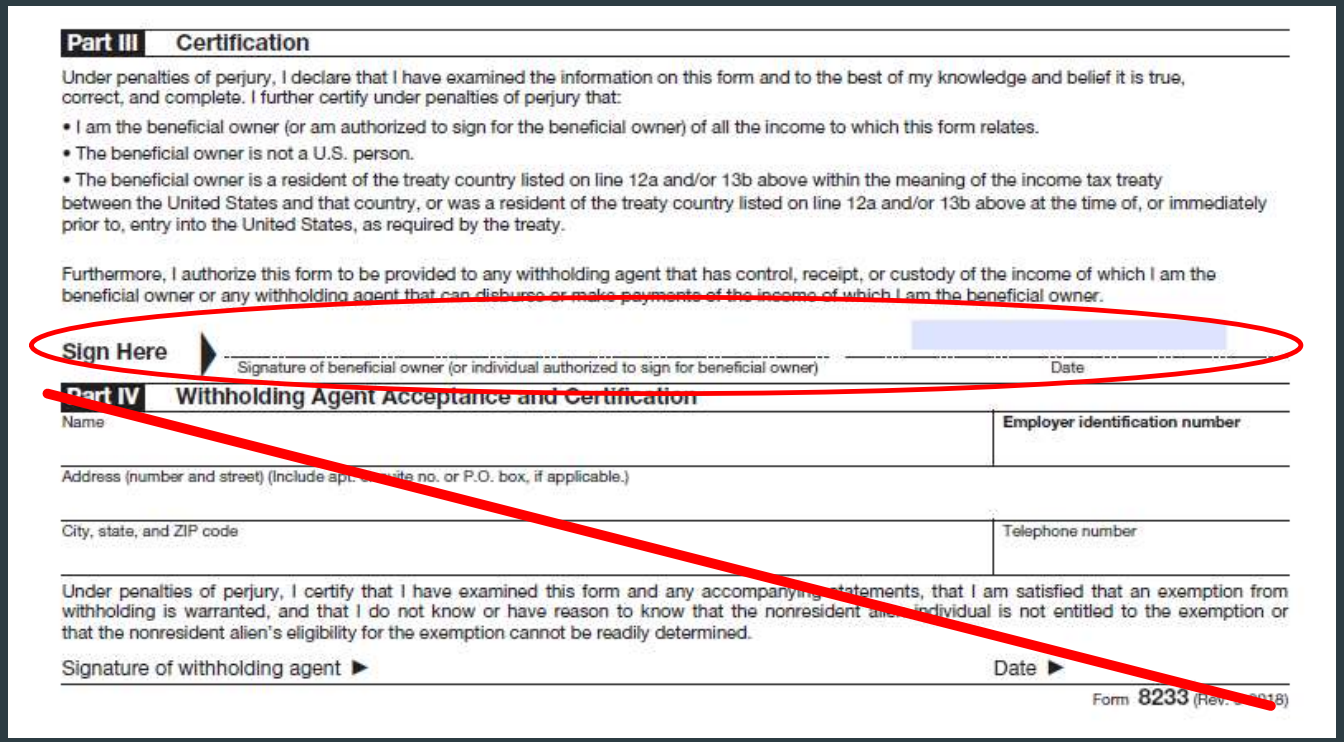
a Amount $

b Tax treaty on which you are basing exemption from withholding

c Treaty article on which you are basing exemption from withholding

d 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)



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, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

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. [illegible]ite 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 ▶

Form **8233** (Rev. [illegible]2018)

- **MUST BE SIGNED**

Tax Treaty Chart: Students and GEs (may include OPT and CPT)

Income Tax Treaties
Students

(Excerpted from IRS Publication 901)

Country	Treaty Article Citation #	Maximum Presence in U.S.	Maximum Amt. Of Earnings
Bangladesh	21(2)	No limit	$8,000 P.A.
Belgium	19(1)b	No limit	$ 9,000 P.A.
Bulgaria	19(1)b	No limit	$9,000 P.A.
Canada	XV	5 years	$10,000 P.A.*
China, PRC (Does not include Hong Kong).	20(c)	Duration of Status	$ 5,000 P.A
Cyprus	21(1)	5 years	$ 2,000 P.A.
Czech Republic (Formerly part of Czechoslovakia)	21(1)	5 years	$ 5,000 P.A.
Egypt	23(1)	5 years	$ 3,000 P.A.
Estonia	20(1)	5 years	$ 5,000 P.A.
France	21(1)	5 years	$ 5,000 P.A.
Germany, Fed Rep	20(4)	4 years**	$ 9,000 P.A.
Iceland	19(1)	5 years	$ 9,000 P.A.
Indonesia	19(1)	5 years	$ 2,000 P.A.
Israel	24(1)	5 years	$ 3,000 P.A.
Korea, Rep of	21(1)	5 years	$ 2,000 P.A.
Latvia	20(1)	5 years	$ 5,000 P.A.
Lithuania	20(1)	5 years	$ 5,000 P.A.
Malta	20	No limit	$9,000 P.A.

Continued – Income Tax Treaties for Students

(Excerpted from IRS Publication 901)

Tax Treaty Chart: Students and GEs pg. 2

Country	Treaty Article Citation #	Maximum Presence in U.S.	Maximum Amt. Of Earnings
Morocco	18	5 years	$ 2,000 P.A
Netherlands	22(1)	Duration of status	$ 2,000 P.A.
Norway	16(1)	5 years	$ 2,000 P.A.
Pakistan	XIII(1)	Duration of status	$ 5,000 P.A.
Philippines	22(1)	5 years	$ 3,000 P.A.
Poland	18(1)	5 years	$ 2,000 P.A.
Portugal	23(1)	5 years	$ 5,000 P.A.
Romania	20(1)	5 years	$ 2,000 P.A.
Slovak Republic (Formerly par t of Czechoslovakia)	21(1)	5 years	$ 5,000 P.A.
Slovenia	20(1)	5 years	$ 5,000 P.A.
Spain	22(1)	5 years	$ 5,000 P.A.
Thailand	22(1)	5 years	$ 3,000 P.A.
Trinidad & Tobago	19(1)	5 years	$ 2,000 P.A.
Tunisia	20	5 years	$ 4,000 P.A.
Venezuela	21(1)	5 years	$ 5,000 P.A.

*If the Canadian resident's total annual wages earned in the United States exceed $10,000 then the United States will tax the entire annual wages, including the first $10,000.

**If the German resident stay exceeds 4 years, the exemption is lost for the entire visit unless the competent authorities of Germany and the USA agree otherwise.

Rev. 04-28-16

Tax Treaty Chart: Faculty

Income Tax Treaties
Professors, Teachers, Researchers

(Excerpted from IRS Publication 901)

Country	Treaty Article Citation #	Maximum Presence in U.S.	Maximum Amt. Of Earnings
Bangladesh	21(1)	24 mth	No limit
Belgium	19(2)	24 mth	No limit
Bulgaria	19(2)	24 mth	No limit
Canada	XV	No Limit	$10,000 P.A.
China, PRC (No treaty for ROC)	19	3 years	No limit
Commonwealth of Independent States	VI(1)	24 mth	No limit
Czech Republic	21(5)	24 mth	No limit
Egypt	22	24 mth	No limit
France	20	24 mth	No limit
Germany, Fed Rep (Researcher not exempt if funding comes from private source)	20(1)	24 mth	No limit
Greece	XII	36 mth	No limit
Hungary	17	24 mth	No limit
*India	22	24 mth	No limit
Indonesia	20	24 mth	No limit
Israel	23	24 mth	No limit
Italy	20	24 mth	No limit
Jamaica	22	24 mth	No limit

Tax Treaty Chart: Faculty pg. 2

Country	Treaty Article Citation #	Maximum Presence in U.S.	Maximum Amt. Of Earnings
Japan	20	24 mth	No limit
Korea, Republic of	20	24 mth	No limit
*Luxembourg	21(2)	24 mth	No limit
*Netherlands	21(1)	24 mth	No limit
Norway	15	24 mth	No limit
Pakistan	XII	24 mth	No limit
Philippines	21	24 mth	No limit
Poland	17	24 mth	No limit
Portugal	22	24 mth	No limit
Romania	19	24 mth	No limit
Slovak Republic	21(5)	24 mth	No limit
Slovenia	20(3)	24 mth	No limit
*Thailand	23	24 mth	No limit
Trinidad & Tobago	18	24 mth	No limit
*United Kingdom	20A	24 mth	No limit
Venezuela	21(3)	24 mth	No limit

*If 2 year stay is exceeded, the treaty is nullified and resident is subject to tax for entire stay.

Members of The Commonwealth of Independent States include Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan

The Czech Republic and the Slovak Republic were both formerly part of Czechoslovakia.

Hong Kong is not included in the treaty with China.

Iceland has "grandfather clause"-check with Controller's Division for eligibility (not eligible after 12/15/10).

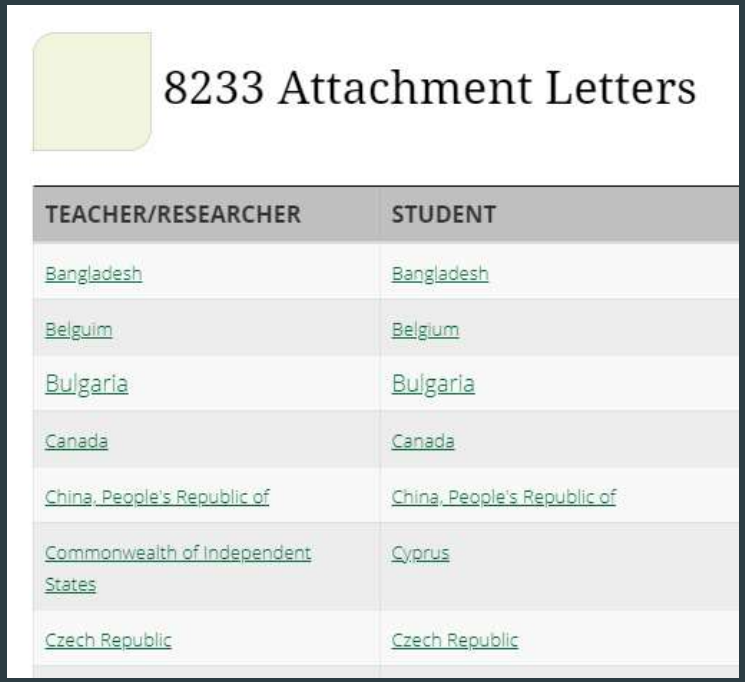
Revised 10-27-10

Links to Treaty Charts

- http://pages.uoregon.edu/baoforms/bao_drupal_6/sites/ba.uoregon.edu/files/forms/taxtreatstudent.pdf
- https://pages.uoregon.edu/baoforms/bao_drupal_6/sites/ba.uoregon.edu/files/forms/taxtreat.pdf

Links to Attachment Letters and Partial Example

- https://ba.uoregon.edu/content/8233-attachment-letters



8233 Attachment Letters

TEACHER/RESEARCHER	STUDENT
Bangladesh	Bangladesh
Belguim	Belgium
Bulgaria	Bulgaria
Canada	Canada
China, People's Republic of	China, People's Republic of
Commonwealth of Independent States	Cyprus
Czech Republic	Czech Republic

Example 8233 Attachment Letters

Student

Korea, Norway, Poland, & Romania

I was a resident of _____ [***insert the name of the country under whose treaty you claim exemption***] on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I am temporarily present in the United States for the primary purpose of studying at the University of Oregon. I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.

I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and _____ [***insert the name of the country under whose treaty you claim exemption***] in an amount not in excess of $2,000 for any tax year. I have not previously claimed an income tax exemption for income received as a teacher, researcher, or student before the date specified in the next paragraph.

I arrived in the United States on _____ [***insert the date of your last arrival in the United States to begin study at any U. S. educational institution***]. The treaty exemption is available only for compensation paid during a period of five tax-years beginning with the tax year that includes my arrival date.

Name: _____ Social Security No: _____
Please Print

Signature: _____ Date: _____

KS, NO, PL, RO

10/2013

IRS Pub. 519

Substantial Presence and W-9s

Substantial Presence and W-9

- Substantial Presence
  - Our office will contact the employee once they reach substantial presence
  - https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test
- A W-9 allows the tax treaty to continue after SP is reached
  - Only applies to countries that allow the treaty to continue (e.g., China)
  - Our office will contact the employee to complete a (Payroll) W-9

Useful Links

- https://ba.uoregon.edu/node/539 (International Employee Info)
- https://ba.uoregon.edu/content/w-4-information
- https://ba.uoregon.edu/payroll/reports-and-forms
- https://isss.uoregon.edu/tax-filing-support (Division of Global Engagement)

Submitting hire docs to Payroll

- If hire documents are necessary for a student worker you are hiring via EPAF, you will also need to submit those documents to Payroll via our OneDrive
  - https://uoregon-my.sharepoint.com/:f:/g/personal/payroll_uoregon_edu/EvZ2o9thFaZNt9GaQZq2XogBU8_JFVcjNW8CgTotuGtD4A
- When sending in any documents to the Payroll OneDrive, please name the file as follows:
  - "Employee Name – Employee Type"
  - E.g., "Doerksen, Austin – OA"
- This facilitates sorting so the docs go to the correct working folder, and expedites processing times
- Bundled packets and individual forms are available on our Forms page
  - https://ba.uoregon.edu/payroll/payroll-administration/reports-and-forms

Thank you for coming!!!

Any questions? Please feel free to email payroll@uoregon.edu

Or call us at 541.346.3151