

MULTIFERROICS AND BEYOND SUMMER PROGRAM

July 20 – August 2, 2008

Hosted by the

INTERNATIONAL CENTER FOR MATERIALS RESEARCH



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Multiferroics and Beyond Program Information

International Center for Materials Research

University of California, Santa Barbara

July 20 – August 2, 2008

Suggested Itinerary Arrive Santa Barbara: Sunday, July 20, 2008
Depart Santa Barbara: Saturday, August 2, 2008

Transportation Transportation will be provided to/from the Santa Barbara Airport and Manzanita Village for Summer Program Participants. Once you arrive at the airport or Goleta Airbus stop, please use the courtesy phone to contact the apartments and arrange for your pick up (phone number 893-6161). Transportation will be available only on the check-in and check-out dates indicated below. You will need to arrange your own transportation and lodging (suggestions below) for any additional days spent in Santa Barbara outside of the program dates.

If you fly into Los Angeles and are unable to get a convenient flight from Los Angeles to Santa Barbara, it is recommended that you secure transportation on the Santa Barbara Airbus, www.sbarbus.com. Be sure to get off the bus at the Goleta stop which is located at 5755 Thornwood Dr (this is the last stop). Transportation will be provided to/from the Santa Barbara Airbus stop in Goleta and the Manzanita Village Dormitory. Once you arrive at the Goleta Airbus stop, please use the courtesy phone to contact the apartments and arrange for your pick up (893-6161).

Accommodations Lodging will be provided in the UCSB Manzanita Village Dormitory, located on the UCSB campus. These will be shared accommodations with two people per room. Rooms will be single sex.

Check-in / Check-out at Manzanita Village:

Check-in: begins on Sunday, July 20 at 12:00 noon

Check-out: participants must vacate apartments by Saturday, August 2 at 12:00 noon

Place: Manzanita Village Dormitory

Address: UC Santa Barbara, CA 93106

Note: The front desk will be open for check-in until 1AM, Monday morning.

Other Accommodations You will need to arrange your own lodging for any additional days spent in Santa Barbara outside of the program dates. Below are a few suggestions. Please contact Jennifer Ybarra if you have any questions or need additional help in acquiring additional lodging.

UCSB Summer Inn

UCSB Summer Inn's provides reasonably priced room rentals on the campus of UCSB. Due to limited space, advance reservations are strongly recommended. Please visit the following website for more information.

<http://www.summerinnsantabarbara.com/>

The following are located in Goleta, approximately 5 minutes from UCSB:

Best Western South Coast Inn

5620 Calle Real, Goleta, CA 93117

Phone: (800) 350-3614

<http://www.bwsci.com/>

Approximately 2 miles from UCSB

The Holiday Inn

5650 Calle Real, Goleta, CA 93111

Phone: (805) 964-6241

<http://hisantabarbara-goleta.felcor.com/sbaca/index.shtml>

Approximately 2 miles from UCSB

The following is located in Downtown Santa Barbara, approximately 15 minutes from UCSB:

Franciscan Inn

109 Bath St., Santa Barbara, CA 93101

805-963-8845

<http://www.franciscaninn.com/>

You can also visit the following website for additional lodging options

<http://santabarbaraca.com/category.php?s=visitor&cid=9>

Local

Transportation

Maps <http://www.santabarbaraca.com/visitor/maps.php>

Local Bus Routes and Information <http://www.sbmtd.gov/>

Additional Transportation Information

<http://santabarbaraca.com/category.php?s=visitor&cid=1>

Meals

Meals will be provided for the duration of the program, beginning with dinner on Sunday, July 20 and ending with breakfast on Saturday, August 2.

Weather

The weather is usually temperate during the day in the high 60s to high 70s Fahrenheit (approximately 20 – 26 Celsius) and cooler in the evening.

Program Dress

Bring comfortable, casual clothing, but be sure to also bring a sweater, and/or a jacket.

Additional Info.

If you would like information on Santa Barbara restaurants and activities, please visit the following website <http://www.santabarbara.com>.

Program Schedule

The ICMR Program schedule will be posted to the website in July.

Forms to be Completed

All participants must complete the following forms:

1) Waiver of Liability (provided as a separate attachment)

For Foreigners holding B1 visa or WB waiver: please complete the following and bring originals with you to UCSB. Jennifer Ybarra will collect these during registration.

- 1) Certification of Academic Activity
- 2) Certificate of Foreign Status for Federal Tax Withholding (do not complete sections that have a red X)
- 3) Copy of I-94 form showing visa type (copy will be made at UCSB)
- 4) Photocopied passport photo identification page (please bring copies to registration)

If holding an F-1, H-1 or J-1 visa: please complete all of the above except #1

Anyone possessing a Green Card is treated as a US citizen. We will need a copy of the green card upon your arrival to UCSB.



CAMPUS CONFERENCE SERVICES

University of California, Santa Barbara

Welcome to UC Santa Barbara! The Campus Community has joined in an effort to make your stay a pleasant and rewarding experience. We hope you will take the opportunity to explore the campus and local area and that you will enjoy your stay at our seaside campus.

The UC Santa Barbara Campus

UC Santa Barbara is located in the Goleta Valley, ten miles north of downtown Santa Barbara. The 815-acre campus accommodates approximately 20,000 students. As a research-oriented University, UC Santa Barbara has extensive laboratory facilities and an exceptional 2.6 million volume library. The high standards of scholarship, attention to the individual student and a tradition of informality combine to make this campus a unique blend of academic excellence and individual enrichment.

The Santa Barbara Area

Santa Barbara is situated on the coastline, between the Santa Ynez Mountains and the Pacific Ocean. The geographic location and the ideal weather of Santa Barbara with its lovely beaches, parks and hiking trails, make it suitable for a variety of outdoor activities. The Channel Islands, 27 miles offshore, provide an additional resource for fishing, camping and university research. The Spanish heritage can be seen in the city's architecture and historic landmarks like the Santa Barbara Mission and the County Courthouse. Further information about the UC Santa Barbara Campus, local sightseeing, restaurants and entertainment can be found at the Service Desk in each Residence Hall.

Service Desk

A Service Desk, attended by a Guest Services Representative, is located in the lobby of each Residence Hall. Conference check-in and check-out (including distribution of keys and dining cards) take place at the Service Desk unless your conference has made other arrangements. All Service Desks are staffed daily from 7:00 am – 1:00 am. At least one desk will provide 24-hour service for emergency calls and security needs. The Service Desk provides the following services:

- Message service
- Distribution of Parking Permits
- Shuttle transportation [**service provided 7:00am – 1:00am ONLY**] to and from the Santa Barbara Airport and the **Goleta Drop-off site** for the Santa Barbara Airbus; taxi service information
- Local bus schedules and campus map distribution
- Information regarding the Campus, accommodations, local dining, sightseeing

Telephone and Message Service

THERE ARE NO PHONE LINES IN INDIVIDUAL ROOMS. Telephones are available in the lobby areas of the Residence Halls and long distance calling can be made with your credit card or phone calling card (NOTE: we do not have lobby telephones in Santa Catalina). At Manzanita Village, a phone is located in each building lounge. Residents cannot receive personal calls at the Service Desk. However, the Guest Services Representatives will take incoming messages and post them on the Information Board located in the lobby. Residence Hall telephone numbers are:

- | | |
|------------------------------|----------|
| • Anacapa Service Desk | 893-2189 |
| • San Miguel Service Desk | 893-2275 |
| • Santa Cruz Service Desk | 893-2680 |
| • Santa Rosa Service Desk | 893-2772 |
| • San Nicolas Service Desk | 893-2469 |
| • Manzanita Village | 893-6161 |
| • Santa Catalina-South Tower | 893-7202 |
| • Santa Catalina-North Tower | 893-5648 |

A Courtesy Telephone is available for on-campus and local calls at each Service Desk.

Keys

Please carry your keys with you at all times and lock your room to protect valuables. One key (or electronic-key) will unlock the exterior door to the Residence Hall (or your specific building at Manzanita) and one will unlock your room. The Guest Services Representative will assist you if you are locked out of your room. There will be a \$60.00 replacement charge for not returned or lost keys.

Dining Service

The Dining Staff at De La Guerra, Carrillo, Ortega and Santa Catalina Portola Dining Commons are eager to meet your culinary needs during your stay. Please check the Service Desk for the specific Dining Commons assigned to your program and the hours during which your meals will be served. Attached to your key is your **Dining Meal Card**. Please show this card to the lobby checker in the Dining Commons for access to scheduled meals. Once inside the Dining Commons you will have choices of hot entrees, salad bar and cold line, beverages, desserts, breads and condiments. Proceeding to the least crowded areas will speed up service. Staff will assist you in locating any food items which may not be easily found as well as pointing out the vegetarian options. Please bus your dishes to the tray-veyor when your meal is completed. Friends and family members who are not a part of the conference may purchase any regular meal in the Dining Commons at the front door with a CREDIT CARD ONLY. Alcoholic beverages are not allowed in the Dining Commons during regular meal hours. Our Dining Commons provide an "All You Can Eat" service format and we kindly request that you consume all of your meal inside the dining room.

Vending Machines

Soft drinks, candy and snacks are available from vending machines in each Residence Hall. They are located in or near each recreation room.

Housekeeping and Linen Service

There is a permanent Housekeeping and Custodial Staff in the Residence Hall that maintains all public areas inside the building. If you need to report a Housekeeping or Maintenance issue in your room, please report it to the Front Desk Staff in your residence hall. The Housekeeping Staff will provide you with bed linens and daily room service with washcloth and towel change if your conference has arranged for linen service. *Also, to conserve on water, we do give you the option to reuse your towel and washcloth...if you wish to use this option, please just leave both on the rack and our Housekeeping Staff will know not to exchange them.*

Laundry

Card-operated laundry facilities are located in each Residence Hall and are available for your use. Laundry Cards can be purchased, using a credit card, in your Residence Hall. Should you have any problems with these facilities, please see the front desk staff. Although professional dry cleaning is not available on campus, the Service Desk can give you information regarding local dry cleaners.

Parking

Parking on campus is by PERMIT ONLY (24-hours per day). If you are staying with us in the Residence Halls, you may obtain a special *complimentary* conference permit at the Service Desk. Conference permits are valid **only** in lots indicated on each permit...the Service Desk can help you locate the lot you are assigned. The Parking Service Staff will ticket your vehicle for any violation. **We cannot rescind parking tickets.**

Mail Services

You may receive mail at UC Santa Barbara by using this address:

Your Name
c/o Your Conference
Mail Box 11101
UC Santa Barbara
Santa Barbara, CA 93107

Incoming mail will be posted daily on the Information Board. Outgoing mail may be deposited at the U.S. Post Office located on the lower level of the University Center.

Recreational Facilities

Tennis courts, outdoor basketball and volleyball courts are available for public use at specified times. Check the Information Board in your Residence hall for locations and hours of operation. Some recreational equipment is available at the Service Desk. Be prepared to leave your room key at the desk when checking out this equipment.

Recreation Center (RecCenter)

The RecCenter is open daily Monday – Sunday. Please see the Service Desk for hours of operation. Cost is \$8.00 at the door and you **MUST HAVE A PHOTO I.D. WITH YOU FOR ADMITTANCE.** Equipment includes racquetball and squash courts, weight training rooms, gym and 3 swimming pools.

University Center

The UCEN includes the Bookstore, the Corner Store (where sundries may be purchased), FedEx/Kinko's and several eating establishments. Please see the Service Desk for hours of operation.

Smoking

UC Santa Barbara prohibits smoking inside any buildings. Smoking is only allowed in outdoor areas, including breezeways and patios.

Emergency Procedures/Security

The University is committed to maintaining high standards for safety and security in the Residence Halls. Emergency procedures are posted on the inside of the door to your room. Please read them and be familiar with evacuation and fire procedures. Exterior doors will remain locked for your protection after 11:00 pm. In the event of an emergency, notify the Guest Service Representative as soon as possible. **The UC Santa Barbara Campus Police, Fire Department, Paramedics and Ambulance Service are all contacted by dialing the campus emergency phone number: 9-911.**

Hospital and Medical Care

The UC Santa Barbara Student Health Center is available to all conferences on a fee-for-service basis, payable the day the services are rendered. The Center is generally open on weekdays and closed on weekends. Telephone 893-3371 for more information. Goleta Valley Community Hospital is two miles from campus. To contact the 24-hour Emergency Room phone 967-3411 or 681-6473.

Campus Tours and Admission Information

The Office of Relations with Schools and the Admissions Office are located in Cheadle Hall. For information regarding a free, guided campus tour, please call 893-8175. For further information about the campus and its services, please call 893-2485 or write:

**Office of Relations with Schools
1237 Cheadle Hall
University of California
Santa Barbara, CA 93106**

University of California

(Campus or Laboratory)

Certification of Academic Activity

The American Competitiveness Workforce Act of 1998 allows payment of honoraria and associated travel and incidental expenses to B-1, B-2, WB, and WT visa holders for "usual *academic activity*," if paid by an institution of higher education, a nonprofit organization affiliated with an institution of higher education, or a nonprofit or a governmental research organization. In accordance with the immigration law, the University may make payment of honoraria and travel and incidental expenses to B-1, B-2, WB, and WT visa holders under the following requirements:

PAYMENT REQUIREMENTS:

Honoraria

B-1, B-2, WB, and WT visa holders may be paid an honorarium for usual academic activity *not exceeding nine days* in duration, provided that such individual has not received honoraria from more than 5 educational institutions in the previous six-month period.

Travel and Incidental Expenses

B-1 and WB visa holders may be reimbursed for reasonable travel and incidental expenses incurred in connection with a usual academic activity, regardless of the duration of the activity and regardless of whether the individual has previously received payment from other educational institutions.

B-2 and W-T visa holders may be reimbursed for reasonable travel and incidental expenses incurred in connection with a usual academic activity *not exceeding nine days* in duration, provided that such individual has not received travel and incidental expenses from more than 5 educational institutions in the previous six-month period.

VISITOR INFORMATION:

Last Name: _____ First Name: _____

Social Security Number or Individual Taxpayer Identification Number: _____
(In order to receive an honorarium payment you must have a Social Security Number or an Individual Taxpayer Identification Number).

What type of payment will you be receiving? ☐ Honorarium ☐ Travel and Incidental Expenses ☐ Both

Enter the visa classification under which you are currently present in the United States: _____

The dates of my activity at the University of California will be from: _____ to _____

Please indicate the type of activity you will be engaged in while at the University: ☐ Guest lecturer ☐ Conference participant

☐ Researcher ☐ Other: If other, please describe: _____

ACKNOWLEDGEMENT AND CERTIFICATION:

I have accepted an invitation by the University of California for the purpose of engaging in a usual academic activity. I acknowledge I will receive an honorarium payment and/or reimbursement of travel and incidental expenses for my academic activity in accordance with the above payment requirements.

I certify that the information I have provided on this form is to the best of my knowledge and belief, true and complete.

Signature of Nonresident Alien: _____ Date: _____



University of California
Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN)

This information is required in accordance with the provisions of the Internal Revenue Code applicable to foreign individuals. The University will use this information to determine the appropriate Federal tax withholding applicable to any payment(s) you receive. You must complete this form prior to receiving a payment from the University. In addition, if there is a change in your immigration status, you must complete a new form. The information requested below is confidential and will be used only to determine your correct tax withholding status. Please read the Instructions before completing this form.

If you are an employee and have a Form I-20, DS2019, or Notice of Action, please attach it. If you are an independent contractor, attach a copy of your Form I-94. If you are receiving payments from a source that did not sponsor your J visa, you must attach a copy of your approval notice from the sponsor.

Do not complete this form if you are a U.S. CITIZEN or LAWFUL PERMANENT RESIDENT of the United States. If you are an employee, your Employment Eligibility Verification, Form I-9, must indicate that you are a U.S. citizen or lawful permanent resident.

SECTION A. IDENTIFICATION OF PAYEE (see Instructions)

1. Name (Last, First, Middle Initial)	2. Employee ID. Number	3. Taxpayer ID. Number <input type="checkbox"/> SSN <input type="checkbox"/> ITIN <input type="checkbox"/> EIN
4. Department	5. Email address	
6. University Status. Check all that apply <input type="checkbox"/> Faculty, Staff, or Student Employee <input type="checkbox"/> Scholarship /Fellowship Recipient <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Independent Contractor <input type="checkbox"/> Working outside the U.S. (If you check this box, complete Section A and proceed to Section H)		
7. Street Address In U.S.	8. Permanent Residence Address	
Street Address Line 2	Street Address Line 2	
City, State, Zip Code	City, Province, Country, Postal Code	

SECTION B. HEALTH INSURANCE INFORMATION

1. Name Of U.S. Health Insurance Carrier (See Instructions)

SECTION C. IMMIGRATION STATUS INFORMATION

1. Visa Classification Do you have an F or J visa classification? <input type="checkbox"/> Yes. Complete C 2 and C 3 and proceed to section D. Step 1. <input type="checkbox"/> No. Proceed to section D. Step 1.	2. Enter Original Date You Entered The U.S. (See Instructions)	3. Enter Expiration Date of Current Visa (See Instructions)
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SECTION D. SUBSTANTIAL PRESENCE TEST

The substantial presence test is used to determine whether a non-U.S. citizen should be classified for tax purposes as a resident alien or as a nonresident alien. The information below will assist you in determining your U.S. tax residency status.

Step 1 Check the statement that describes your status and follow the instructions after the statement. If neither statement fits your status, proceed to Step 2.	<input type="checkbox"/> I will be in the U.S. less than 31 days in the entire calendar year for which residency is being determined. You are a nonresident alien for tax purposes. Do not complete Step 2, proceed to section G.
	<input type="checkbox"/> I am a STUDENT on an F-1, J-1, M-1, or Q-1 visa, and including the calendar year in which this form is being prepared, throughout my lifetime I have been physically present in the U.S. as an F-1, J-1, M-1, or Q-1 visa holder (whether as a student, teacher, researcher, or trainee) for five or fewer calendar years . Physical presence in the U.S. in such visa status for any part of a calendar year constitutes a full calendar year of presence. List all years that you were present in the U.S. for all or any part of the calendar year in F-1, J-1, M-1, or Q-1 visa status whether as a student, teacher, researcher, or trainee status. Years present: _____ If you meet these conditions, you are a nonresident alien for tax purposes for the calendar year in which this form is completed. Do not complete Step 2, proceed to section G.
	<input type="checkbox"/> I am a TEACHER, RESEARCHER, or TRAINEE on a J-1 or Q-1 visa, and with respect to the six calendar years immediately prior to the calendar year in which this form is being prepared, I was physically present in the U.S. as an F-1, J-1, M-1, or Q-1 visa holder (whether as a student, teacher, researcher, or trainee) for less than two of such six years . Physical presence in the U.S. in such visa status for any part of a calendar year constitutes a full calendar year of presence. List all years that you were present in the U.S. for all or any part of the calendar year in F-1, J-1, M-1, or Q-1 visa status whether as a student, teacher, researcher, or trainee status. Years present: _____ If you meet these conditions, you are a nonresident alien for tax purposes for the calendar year in which this form is completed. Do not complete step 2, proceed to section G.
	<input type="checkbox"/> No statement applies. Proceed to Step 2.

Step 2 Substantial Presence Test	This step involves a calculation of the number of days that you have been physically present in the U.S. during the current year and the two immediately preceding years. It is important to note that some days of physical presence may not be counted for this test. Please review the Instructions before completing step 2.			
YEAR	PERIOD (S) WHEN YOU WERE PHYSICALLY PRESENT IN THE U.S.	TOTAL COUNTABLE DAYS OF U.S. PRESENCE	CALCULATION FACTOR	DAYS TO COUNT
Current Year: _____			X 1 =	
1st Preceding Year: _____			X 1/3 =	
2nd Preceding Year: _____			X 1/6 =	
			TOTAL	

SECTION E. SUMMARY OF FOREIGN STATUS FOR FEDERAL TAX WITHHOLDING

☐ Check here if your total days in Step 2 are less than 183 days. You are a nonresident alien for Federal tax purposes for the current year. Proceed to Section G.

☐ Check here if your total days in Step 2 are equal to or greater than 183 days. You are a resident alien for Federal tax purposes for the current year. Proceed to Section F.

SECTION F. CLOSER CONNECTION TEST

Even though you meet the substantial presence test and are considered a resident alien for Federal tax purposes, you may be eligible to claim the closer connection exception. Please read the Instructions for information regarding the closer connection exception.

☐ Yes, I qualify for the closer connection exception and have attached an IRS determination letter. Proceed to Section G.

☐ No, I do not qualify for the closer connection exception. Proceed to Section G.

SECTION G. CLAIM OF TAX TREATY BENEFITS (Complete if applicable, otherwise proceed to section I.) (Please note that tax treaty benefits do not apply to California Personal Income Tax Withholding).

The payments that you receive from the University may be eligible for an exemption from Federal tax withholding under a tax treaty between the U.S. and your country of residence. If you are receiving a scholarship, fellowship, or royalty payment and are eligible to claim tax exemption, please complete the information below:

Country of Residence _____ Treaty Article _____

If you are an employee and previously used the tax treaty exemption, list all years in which you used the tax treaty exemption. Years: _____

See Instructions for further information and any additional reporting requirements.

SECTION H. WORKING OUTSIDE THE U.S. (See Instructions)

I am not a U.S. citizen or permanent resident of the U.S., and all of my services for the University of California are performed in _____.

SECTION I. CERTIFICATION

I certify that the information on this form, to the best of my knowledge and belief, is true, correct, and complete. I understand that if my immigration status changes from that which I have indicated on this form, I must submit a new Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN) form.

Signature _____ Date _____

OFFICIAL USE ONLY

Was the Substantial presence test met? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date eligible for meeting the Substantial Presence Test.	Name Email Address	Date
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Reset Form



Instructions for Completing the Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN)

You have been asked to complete the Certificate of Foreign Status for Federal Tax Withholding form because you are a non-U.S. citizen receiving payments from the University. Under Federal tax laws, all non-U.S. citizens are classified as either resident aliens or nonresident aliens. The University must establish your proper classification with respect to residency for Federal tax purposes in order to determine the proper tax withholding and file the appropriate reports with the Internal Revenue Service. By completing the information on the form, the University can determine whether you should be classified for Federal tax purposes as a resident alien or a nonresident alien. The Instructions below will assist you in completing this form. Please note that you must complete this form at the time of hire, rehire, or if there are any changes in your visa status.

SECTION A. IDENTIFICATION OF PAYEE

1. **NAME** – Enter your full name – Last, First, Middle.
2. **EMPLOYEE ID. NUMBER** – University employees enter your 9-digit University employee identification number. If you are a non-employee, leave this field blank.
3. **TAXPAYER ID. NUMBER** – Check the box that applies to your taxpayer ID. Number: SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number), or EIN (Employer Identification Number). *(If you are a Canadian, do not enter the social security number issued by the Canadian government).* An individual otherwise ineligible to obtain a SSN may obtain an ITIN. You may obtain an ITIN, if you are eligible, by filing Form W-7, Application for Individual Taxpayer Identification Number, along with necessary documentation with the IRS Service Center in Philadelphia. You may obtain the Form W-7 from the IRS web site. Consult your department for more information regarding whether your location can obtain an ITIN for you.
4. **DEPARTMENT** – Enter the name of your home department – either the department compensating you or the academic department providing the scholarship/fellowship grant to you.
5. **EMAIL ADDRESS** – Enter your email address.
6. **UNIVERSITY STATUS** – Check all that apply.
7. **STREET ADDRESS IN U.S.** – Enter your current mailing address. Notify your department immediately of any address change.
8. **PERMANENT RESIDENCE ADDRESS** – Enter your permanent address in the country where you claim to be a resident for purposes of that country's income tax. (Do not use a University departmental address, P.O. Box, or in-care of address). If your permanent address is the same as # 7, you may leave # 8 blank.

SECTION B. HEALTH INSURANCE INFORMATION

1. **NAME OF U.S. HEALTH INSURANCE CARRIER** – Enter the name of your health insurance provider in the U.S. If you are a student and are covered under the University's Student Health Insurance, enter "SHI". If you are not covered under the University's Student Health Insurance, contact your campus International Students and Scholars Office for information regarding the health insurance requirement. If you are an employee and are covered under University insurance, enter UC Coverage. Employees should check with their department regarding enrollment in a University medical plan. All J-1 scholars and accompanying dependents are required by the Exchange Visitor Program to have health insurance, including medical evacuation/repatriation coverage, from the date they enter the U.S. through their entire stay. The University Medical plans does not include evacuation/repatriation plan. If you are not covered under an evacuation/repatriation plan, contact your campus International Students and Scholars Office for additional information.

SECTION C. IMMIGRATION INFORMATION

1. **VISA Classification** – Check the box that applies to your classification. For F or J visa classifications, this information can be found on your Form I-20, DS-2019, Notice of Action, or I-94. (Please note that if your visa classification is H, O, or TN, you must be paid by the employer that filed and received approval of your petition).
2. **ORIGINAL DATE YOU ENTERED U.S.** – Enter the date on which you first entered the U.S. F and J visa holders please note that you may enter and leave the U.S. many times during the period of your study, teaching, or research in the U.S. (i.e., vacations, holidays, or summer breaks) but the original date of entry into the U.S. on your current visa is the first date that you arrived in the U.S. to begin your study, teaching, research, etc., not the last date that you entered the U.S.
3. **EXPIRATION DATE OF CURRENT VISA** – Enter the expiration date of your current visa (F visa holders this information can be found in Part 5 of the I-20 or the EAD card if on practical training. J visa holders this information can be found on the DS-2019 form in Box 3.). All other visa statuses check your Notice of Action, or I-94.

SECTION D. SUBSTANTIAL PRESENCE TEST

Step 1: Read the statements and check the box that corresponds to your status. Proceed to the step indicated by your choice.

Step 2: Complete each row and column in this chart. In the first column, enter the applicable calendar year. In the second column, enter the periods when you were or expect to be physically present in the U.S. In the third column, enter only "countable" days of physical presence in the U.S. In this connection, you should not count:

- Days spent solely commuting to work in the U.S. from a residence in Canada or Mexico.
- Days spent in the U.S. for less than 24 hours while in transit between two places, which are located outside the U.S.
- Days you were unable to leave the U.S. because of a medical condition that developed while in the U.S.
- Days in which you were exempt from having to count days as a student on an F-1, J-1, M-1, or Q-1 visa or as a teacher, researcher or trainee on a J-1 or Q-1 visa.

For each year, multiply the number of **TOTAL COUNTABLE DAYS OF U.S. PRESENCE** by the **CALCULATION FACTOR** indicated to arrive at the **DAYS TO COUNT** in the far right column. Add the number of days in the right hand column to calculate the Total.

SECTION E. SUMMARY OF FOREIGN STATUS FOR FEDERAL TAX WITHHOLDING

Check the appropriate box based on the Total Days to Count reported in Step 2 above.

SECTION F. CLOSER CONNECTION TEST

You may be eligible to claim the closer connection exception with the IRS if you can answer yes to the following three questions:

- Will you be in the U.S. for fewer than 183 days in the current year?
- Do you pay income taxes in your country of residency?
- Do you have a closer connection with the foreign country in which a tax home is maintained than to the U.S.?

These factors are used to determine if you meet the requisite closer connection requirements. You must file Form 8840 with the IRS to establish your claim that you are a nonresident alien. Additional information regarding the closer connection exception is set forth in the IRS Form 8840, Closer Connection Exception Statement for Aliens and Publication 519, U.S. Tax Guide for Aliens. You may obtain this form and publication from the IRS web site at the following address: WWW.IRS.GOV. You must provide a copy of the IRS closer connection determination letter upon receipt to your department.

SECTION G. CLAIM OF TAX TREATY BENEFITS

You may be eligible for exemption from Federal income tax withholding under a tax treaty between the U.S. and your country of residence. If you wish to claim the benefits of a tax treaty you must:

- Be receiving a type of income (e.g., wages, scholarship/fellowship award, etc.) that is exempt under a specific provision of the tax treaty; and
- Meet all treaty eligibility requirements.

In addition to completing this form, nonresident aliens receiving a scholarship, fellowship, or royalty payment who want to claim the tax treaty exemption must complete the information requested in Section G to claim the exemption.

Nonresident alien employees (including students, teachers, and researchers) claiming tax exemption for wages are required to submit to the University a Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Service of a Nonresident Alien Individual, **and** must provide an additional tax treaty statement (as required under Revenue Procedures 87-8, 87-9, 93-22, and 93A).

Nonresident alien independent contractors must also submit a Form 8233 to claim tax treaty benefits.

Resident aliens who are claiming a tax treaty exemption of any kind must complete a Form W-9, Request for Taxpayer Identification Number and Certification.

Tax treaty forms may be available on your campus web site. Your department can direct you to the appropriate web site to obtain these forms. Additional information regarding tax treaty agreements is available in your campus Accounting Office.

SECTION H. WORKING OUTSIDE THE UNITED STATES

Compensation paid to a nonresident alien for services performed entirely outside of the U.S. is considered to be foreign source income; therefore, no U.S. tax withholding is required. If the services are performed both within and without the U.S., the total amount of the compensation must be prorated based on the total time associated with the performance of service within and without the U.S. This exclusion is applicable to both employee wages and independent contractor compensation.

If you meet the above criteria, you must complete the information requested in Section H to claim this exclusion.

You may obtain additional information from the IRS web site at the following address: WWW.IRS.GOV.

SECTION I. CERTIFICATION

Sign and date the form. Return the completed form to the office that issued it to you.

ADDITIONAL INFORMATION

CALIFORNIA PERSONAL INCOME TAX

Regardless of your Federal income tax status, you are subject to California Personal Income Tax in the same manner as U.S. citizens.

CHANGE IN CIRCUMSTANCES

If a change in circumstances makes the information on this form incorrect, you are required to immediately complete a new form. Failure to do so may result in incorrect Federal tax withholding and reporting. Please note that nonresident alien employees should complete the UC W-4NR/DE 4 to make a change in their withholding status. If a change in circumstances makes you a resident alien, you should complete the Form UC W-4/DE 4.

If you become a U.S. citizen or a lawful permanent resident after submission of this form, notify your department.

EXPIRATION OF FORM

This form will remain in effect for a period of three years from the date that it is signed.



Frequently Asked Questions

1. What is the difference between a resident alien and a nonresident alien for tax purposes?

The Internal Revenue Service (IRS) classifies all foreign nationals as either resident aliens or nonresident aliens. Resident aliens are, for the most part, taxed in the same manner as U.S. citizens. The Internal Revenue Code (IRC), however, imposes an entirely different tax system on nonresident aliens. There are many differences between the two tax regimes, but perhaps the most significant is that resident aliens, like U.S. citizens, are taxed on their worldwide income, while nonresident aliens are taxed only on their U.S.-sourced income. In addition, different income tax withholding and reporting requirements are imposed on payments made to nonresident aliens.

2. What are the "green card" and "substantial presence test"?

These are the two tests that the IRS uses to classify a foreign national as either a resident alien or a nonresident alien. Generally, if either test is met, the person is a resident alien.

Under the green card test, a foreign national is classified as a resident alien on the date that the person is officially granted green card status. Resident alien status remains in effect until such time as the green card is rescinded or abandoned.

The substantial presence test measures the extent of a foreign national's physical presence in the U.S. to determine whether the person has been present in the U.S. for a sufficient amount of time to be classified as a resident alien. The substantial presence test (which is used only for tax purposes, not for immigration classification purposes) is met if the foreign national is physically present in the U.S. for a total of at least 183 days, taking into account all days of physical presence in the current year and in the two immediately preceding years. In addition, the person must be physically present for at least 31 days during the calendar year being tested. In making the 183-day calculation, the individual must count:

- The total number of days of physical presence in the U.S. during the current year;
- 1/3 of the number of days of physical presence in the U.S. during the 1st year preceding the current calendar year; and
- 1/6 of the number of days of physical presence in the U.S. during the 2nd year preceding the current calendar year.

This calculation is set forth in Section D, Step 2 of the Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN) form. For a non-exempt foreign national, the substantial presence test must be applied each calendar year to determine whether the foreign national will be treated as a resident or a nonresident alien for the year. Thus, a person's classification may change from year to year.

3. Who is an "exempt individual" for tax purposes?

The term "exempt individual" does not refer to exemption from U.S. income tax; rather, it describes certain foreign national students, teachers, researchers, or trainees who are exempt from having to count days of physical presence in the U.S. toward the substantial presence test. The result of being an exempt individual is that the period of time that the person is classified as a nonresident alien is extended.

In order to qualify as an exempt individual, the person must be temporarily present in the U.S. and be in substantial compliance with the conditions of his or her visa. In addition, the individual must fit one of the following profiles:

- Present in the U.S. as a teacher/researcher/trainee or postdoctoral fellow on a J or Q visa, except that such person will not be an exempt individual for the current year if he or she had been an exempt individual for any part of two or more of the previous six calendar years. In making the two-out-of-six year determination, the person must take into account any part of the year in which he or she was (1) a teacher, researcher, trainee, or postdoctoral fellow under a J-1 or Q-1 visa, and (2) a student under an F-1, J-1, M-1, or Q-1 visa.
- Present in the U.S. as a student on an F-1, J-1, M-1, or Q-1 visa, except that such person will not be an exempt individual for the current year if he or she had been an exempt individual for any part of five calendar years throughout the person's lifetime. In making the five-year determination, the person must take into account any part of a calendar year that he or she was previously present in the U.S. as (1) a student under an F-1, J-1, M-1, or Q-1 visa, and (2) a teacher, researcher, trainee, postdoctoral fellow under a J-1 or Q-1 visa.

4. What if I no longer qualify as an "exempt individual" and meet the substantial presence test — are there other ways I may be considered a nonresident alien for tax purposes?

If a foreign national no longer qualifies as an exempt individual and meets the substantial presence test, he or she may still be classified as a nonresident alien under two exceptions set forth in the IRC.

- **CLOSER CONNECTION EXCEPTION.** If an individual meets the closer connection exception as described in the Instructions for Section F, the Form 8840 must be filed with the IRS so that the individual can establish his claim that he is a nonresident alien of the U.S. by reasons of the closer connection exception. The Form 8840 must be attached to Form 1040NR or Form 1040NR-EZ, if filing a tax return, or the Form can be mailed directly to the Internal Revenue Service Center, Philadelphia, PA 19255 by the due date for filing Form 1040NR or Form 1040NR-EZ.
- **STUDENTS PRESENT LONGER THAN 5 CALENDAR YEARS.** An individual may continue to extend his or her student exempt individual status beyond the 5-year lifetime maximum if he or she meets both of the following conditions:
 1. The individual does not plan to reside permanently in the U.S. (In making this determination, the IRS looks at the same factors used to determine the "closer connection" exception described above, and whether the person has taken any affirmative steps to file for status as a lawful permanent resident).
 2. The individual is in substantial compliance with the requirements of his or her current student visa.

5. What is FICA?

The Federal Insurance Contributions Act, (FICA) taxes are imposed on wages paid to employees. FICA taxes and benefits consist of two parts: Social Security or Old Age Survivors, and Disability Insurance (OASDI) and Hospital Insurance for senior citizens and the disabled (Medicare). The tax is imposed on both the employer and the employee. The employer is required to withhold the applicable FICA tax from the employee's wages and, in addition, contribute a like amount from its own funds. The FICA tax is imposed on U.S. citizens, resident aliens, and nonresident alien employees, but the IRC provides a FICA tax exemption for some student and nonresident alien employees (see below).

Am I exempt from FICA tax withholding?

A student employed by the University is exempt from FICA if he or she is:

- Enrolled in the University on at least a half-time basis, and
- Not in a career employee position.

A nonresident alien employee is exempt from FICA tax if he or she is:

- Present in the U.S. under an F-1, J-1, M-1 or Q-1 visa, and
- Performing services in accordance with the primary purpose of the visa's issuance.

In connection with these two FICA tax exemptions, please note that:

- An individual can qualify for both. Thus, a nonresident alien student who is later reclassified as a resident alien will no longer qualify for the FICA tax exemption under the nonresident alien FICA tax exemption, but may qualify under the student employee exemption.
- The spouse and dependents of the primary visa holder (i.e., F-2, J-2, or M-2, or Q-2 visa holders) are not eligible for the nonresident alien FICA tax exemption.

6. Why do I need an SSN or ITIN?

A resident or nonresident alien employed by the University must obtain a Social Security Number (SSN). Any individual not eligible to obtain an SSN must obtain an Individual Taxpayer Identification Number (ITIN) by filing a Form W-7, Application for IRS Individual Taxpayer Identification Number. The requirement to obtain an ITIN applies primarily to nonresident aliens who receive honoraria or other payments for independent contractor services or who are recipients of scholarship or fellowship grants. While Form W-7s are normally filed with the IRS, it may be possible for an individual to obtain an ITIN through the University. Persons interested in obtaining an ITIN through the University should contact their department for more information. An SSN or ITIN also is required on individual tax returns filed with the IRS and State tax authorities by foreign nationals, whether classified as resident aliens or nonresident aliens.

7. What is an Income Tax Treaty?

An income tax treaty is a bilateral agreement between two governments under which each country agrees to limit or modify the application of its domestic tax laws in an attempt to avoid double taxation. When the United States enters into a tax treaty agreement with a foreign country, **the treaty supersedes Federal tax laws** and provides tax benefits to aliens who are residents of the treaty country. Such aliens may be eligible for reduced tax rates or for exemption from Federal tax withholding, if they meet the requirements of the particular treaty. The tax treaty provisions that most frequently apply to the University are for teaching and research services, scholarship/fellowship payments, royalties, student services, and compensation received during training.

The U.S. currently has income tax treaties with the following countries:

Australia	Greece	Luxembourg	South Africa
Austria	Hungary	Morocco	Spain
Barbados	Iceland	Netherlands	Sweden
Belgium	India	New Zealand	Switzerland
China, People's Republic of ¹	Indonesia	Norway	Thailand
Cyprus	Ireland	Pakistan	Trinidad & Tobago
Czech Republic	Israel	Philippines	Turkey
Denmark	Italy	Poland	Ukraine
Egypt	Jamaica	Portugal	USSR ²
Estonia	Japan	Romania	United Kingdom
Finland	Kazakhstan	Russia	Venezuela
France	Korea, Republic of	Slovak Republic	
Germany	Lithuania	Slovenia	

Because tax treaties are lengthy and the provisions vary for each treaty, either the specific treaty or a recent edition of the following IRS publications should be consulted to determine the benefits that may be available:

[Publication 515](#), Withholding of Tax on Nonresident Aliens and Foreign Corporations

[Publication 519](#), U.S. Tax Guide for Aliens

[Publication 901](#), U.S. Tax Treaties

Detailed information about a particular provision of a treaty is available from a local IRS office, or may be obtained from the Department of Treasury, Office of Public Liaison, 1500 Pennsylvania Avenue NW, Room 4418, Washington, D.C. 20220 or the IRS web site. Copies of full treaties are also available at many public libraries.

8. How is my status for California State income tax purposes determined?

California does not distinguish between U.S. citizens, residents, and nonresident aliens with respect to State income tax withholding. Wages paid to California residents for services performed both within and outside the State are subject to State income tax withholding. Wages paid to nonresidents of California for services performed inside the State are subject to withholding for State income tax; only wages paid to nonresidents of California for services performed outside the State are exempt from withholding. The University Form UC W-4NR/DE 4 provides information for determining a nonresident employee's tax filing status and the number of allowances to claim for income tax withholding. All new employees must complete this form. Additional information regarding California residency status may be obtained in the Franchise Tax Board, [Publication 1031](#), Guidelines for Determining Resident Status. This publication is available at the Franchise Tax Board web site.

9. How may I obtain more information about my Federal and State tax status?

For more information on your Federal tax status, contact the **IRS** on the web at: WWW.IRS.GOV or call (800) 829-1040.

For more information on your State tax status, contact the **Franchise Tax Board** on the web at: WWW.FTB.CA.GOV or call (800) 852-5711.

¹ The U.S. – China income tax treaty does not apply to Hong Kong or Republic of China (i.e., Taiwan).

² The U.S. – USSR income tax treaty applies to certain members of the Commonwealth of Independent States and Georgia, which include Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. The tax treaty does not apply to the Baltic States of Estonia, Latvia, Lithuania, Kazakhstan, Russia, and Ukraine.