

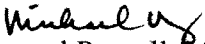
# UNIVERSITY OF HAWAII

DISBURSING AND PAYROLL OFFICE

January 17, 2007

## MEMORANDUM

TO: All Fiscal & Administrative Officers

FROM: Michael Wong   
Director, Disbursing and Payroll Office

SUBJECT: Revised WH-1 Statement of Citizenship & Federal Tax Status Form

1. Effective immediately, please start using the January 2007 Revised WH-1 form. This form will still to be used as a general-purpose form to identify individuals of their citizenship and applicability of their federal tax status for any payments.
2. At the beginning of each year, our office is required to conduct an assessment of all **Non-US citizens**. We have to determine if these individuals are in or out of tax treaty exempt status, and/or have passed the Substantial Presence Test in accordance to IRS regulations. Therefore, please use this form when submitting any request for payments.
3. The new changes in the form include the following:
  - Section A. Personal Information. Email address block
  - Section B. U.S. Immigration Activity. Item (2) has been added, Item (3) now listed the year.
  - For Non-US Citizens, this form now requires a Xerox copy of the Passport ID page, US Visa page, and the back and front of the I-94 form to be attached.
  - If the department wishes to make a payment to any B-1, B-2, WT, or WB status visa holders, an FMIS-45 form must also be attached.
4. If you have any questions about this form, please contact Carolyn Kanemaru at 956-5549 or Alan Kimura at 956-6621.