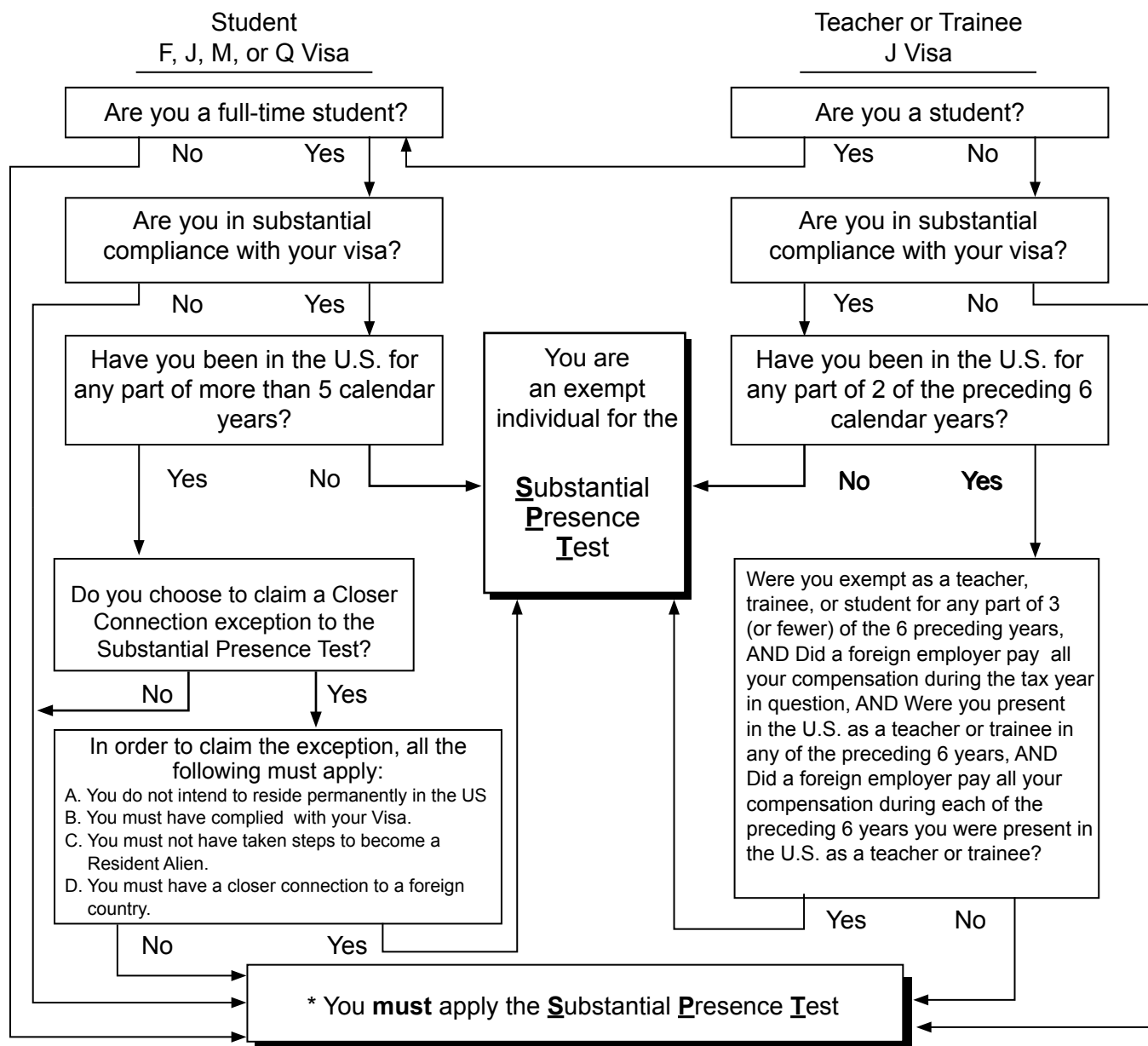


Are you an exempt individual? – Decision Tree

If you are temporarily present in the United States on an F, J, M, or Q visa, use this chart to determine if you are an exempt individual for the **Substantial Presence Test (SPT).**

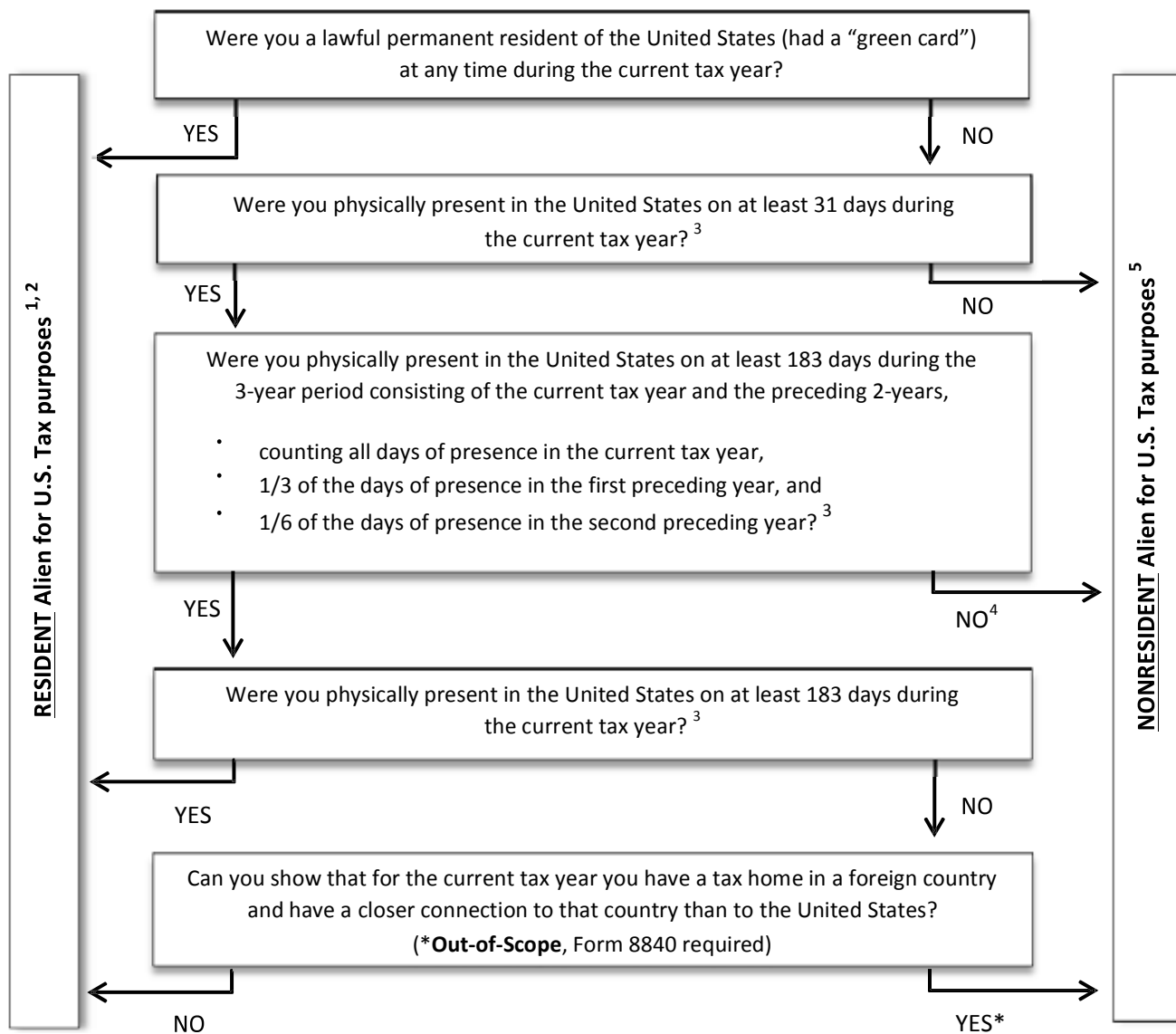


* Substantial Presence Test (SPT) You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for calendar year 2018. To meet this test, you must be physically present in the United States on at least:

1. 31 days during 2018 and
2. 183 days during the 3-year period that includes 2018, 2017, and 2016, counting:
 - a. all the days your were present in 2018 and
 - b. 1/3 of the days you were present in 2017, and
 - c. 1/6 of the days you were present in 2016.

Nonresident Alien or Resident Alien? - Decision Tree

Start here to determine your residency status for federal income tax purposes



1. If this is your first year of residency, you may have a dual status for the year. See Dual-Status Aliens in Pub 519. **(Out-of-Scope)**
2. In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty between the U.S. and your country. Check the provision of the treaty carefully. **(Out-of-Scope)**
3. See *Days of Presence in the United States* in Pub 519 for days that do not count as days of presence in the U.S. (Exempt individuals such as students, scholars, and others temporarily in the U.S. under an F, J, M, or Q visa's immigration status do not count their days of presence in the U.S. for specified periods of time.)
4. If you meet the substantial presence test for the following year, you may be able to choose treatment as a U.S. resident alien for part of the current tax year. See *Substantial Presence Test* under *Resident Aliens and First-Year Choice* under *Dual Status Aliens* in Pub. 519. **(Out-of-Scope)**
5. Nonresident students from Barbados, Hungary, and Jamaica, as well as trainees from Jamaica, may qualify for an election to be treated as a U.S. Resident for tax purposes under their tax treaty provisions with the U.S. A formal, signed, election statement must be attached to the Form 1040 (preparation of the statement is **Out-of-Scope**). (It continues until formally revoked.)

Countries with Treaty Benefits for Scholarship or Fellowship Grants (Income Code 16)

- If a nonresident alien receives a grant that is not from U.S. sources, it is not subject to U.S. tax.
- Scholarship or fellowship grants that cover tuition and fees (and books and supplies if required of all students) are not subject to U.S. tax. (Financial aid that is dependent on the performance of services, such as a teaching assistant, is treated as wages and subject to the code income 18, 19, or 20 provisions.)
- Scholarship or fellowship grants that cover room, board and other personal expenses are subject to U.S. tax unless a treaty benefit (as summarized below) exists.

<i>Country</i>	<i>Maximum Years in U.S</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Bangladesh	2	No Limit	21(2)
China, People's Republic of	No Limit	No Limit	20(b)
Commonwealth of Independent States*	5	Limited	VI(1)
Cyprus	5	No Limit	21(1)
Czech Republic	5	No Limit	21(1)
Egypt	5	No Limit	23(1)
Estonia	5	No Limit	20(1)
France	5	No Limit	21(1)
Germany	No Limit	No Limit	20(3)
Iceland	5	No Limit	19(1)
Indonesia	5	No Limit	19(1)
Israel	5	No Limit	24(1)
Kazakhstan	5	No Limit	19
Korea, South	5	No Limit	21(1)
Latvia	5	No Limit	20(1)
Lithuania	5	No Limit	20(1)
Morocco	5	No Limit	18
Netherlands	3	No Limit	22(2)
Norway	5	No Limit	16(1)
Pakistan	No Limit	No Limit	XIII(1)
Philippines	5	No Limit	22(1)
Poland	5	No Limit	18(1)
Portugal	5	No Limit	23(1)
Romania	5	No Limit	20(1)
Russia	5	No Limit	18
Slovak Republic	5	No Limit	21(1)
Slovenia	5	No Limit	20(1)
Spain	5	No Limit	22(1)
Thailand	5	No Limit	22(1)
Trinidad and Tobago	5	No Limit	19(1)
Tunisia	5	No Limit	20
Ukraine	5	No Limit	20
Venezuela	5	No Limit	21(1)

* Commonwealth of Independent States(Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.)

Countries With Treaty Benefits for Teaching (Income Code 19)

Caution: The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901, U.S. Tax Treaties.

<i>Country</i>	<i>Maximum Years in U.S</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Bangladesh	2	No Limit*	21(1)
Belgium	2	No Limit	19(2)
Bulgaria	2	No Limit	19(2)
China, People's Republic of	3	No Limit	19
Commonwealth of Independent States**	2	No Limit	VI(1)
Czech Republic	2	No Limit	21(5)
Egypt	2	No Limit	22
France	2	No Limit	20
Germany	2	No Limit	20(1)
Greece	3	No Limit	XII
Hungary	2	No Limit	17
India	2 ^L	No Limit	22
Indonesia	2	No Limit	20
Israel	2	No Limit	23
Italy	2	No Limit	20
Jamaica	2	No Limit	22
Japan	2	No Limit	20
Korea, South	2	No Limit	20
Luxembourg	2 ^L	No Limit	21(2)
Netherlands	2 ^L	No Limit	21(1)
Norway	2	No Limit	15
Pakistan	2	No Limit	XII
Philippines	2	No Limit	21
Poland	2	No Limit	17
Portugal	2	No Limit	22
Romania	2	No Limit	19
Slovak Republic	2	No Limit	21(5)
Slovenia	2	No Limit	20(3)
Thailand	2 ^L	No Limit	23
Trinidad and Tobago	2	No Limit	18
Turkey	2	No Limit	20(2)
United Kingdom	2 ^L	No Limit	20A
Venezuela	2	No Limit	21(3)

* 2-year limit applies to business or technical apprentices.

** Commonwealth of Independent States
(Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.)

^L Treaty contains provisions that retroactively eliminates benefits if the allowable period in the U.S. or income amounts are exceeded as defined in the treaty.

Countries With Treaty Benefits for Studying and Training (Income Code 20)

Caution: The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901, *U.S. Tax Treaties*.

<i>Country</i>	<i>Maximum Years in U.S</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Bangladesh	No Limit*	\$8,000	21(2)
Belgium	No Limit	9,000	19(1)(b)
Bulgaria	No Limit	9,000	19(1)(b)
China, People's Republic of	No Limit	5,000	20(c)
Cyprus	5	2,000	21(1)
Czech Republic	5	5,000	21(1)
Egypt	5	3,000	23(1)
Estonia	5	5,000	20(1)
France	5	5,000	21(1)
Germany	4 ^L	9,000	20(4)
Iceland	5	9,000	19(1)
Indonesia	5	2,000	19(1)
Israel	5	3,000	24(1)
Korea, South	5	2,000	21(1)
Latvia	5	5,000	20(1)
Lithuania	5	5,000	20(1)
Malta	No Limit	9,000	20(2)
Morocco	5	2,000	18
Netherlands	No Limit	2,000	22(1)
Norway	5	2,000	16(1)
Pakistan	No Limit	5,000	XIII(1)
Philippines	5	3,000	22(1)
Poland	5	2,000	18(1)
Portugal	5	5,000	23(1)
Romania	5	2,000	20(1)
Slovak Republic	5	5,000	21(1)
Slovenia	5	5,000	20(1)
Spain	5	5,000	22(1)
Thailand	5	3,000	22(1)
Trinidad and Tobago	5	2,000	19(1)
Tunisia	5	4,000	20
Venezuela	5	5,000	21(1)

* 2-year limit applies to business or technical apprentices.

^L Treaty contains provisions that retroactively eliminates benefits if the allowable period in the U.S. or income amounts are exceeded as defined in the treaty.

NOTE: Tax Treaty provisions allowed federally may not be honored by some states. Contact your state to see if treaty provisions are honored on the state return.

Our first taxpayer is Simone Dupont. Here is basic information about her:


- She was born April 15, 1998. She is a citizen and permanent resident of France and is single. Her address in her home country is 4111 East Road, Any City, France. She came to the United States in F-1 immigration status on August 1, 2016. She has remained in this country ever since and is a full-time student at the local university.
- Simone began working on the university campus on January 3, 2018. She filed Form 8233 with the payroll department on January 15, 2018, allowing the university to not withhold taxes. She earned \$12,225 in wages.
- She did not have to pay income tax in France on her U.S. earnings. She did not take any affirmative steps to apply for permanent residence in the United States.
- If Simone must submit a return, she wants any refund mailed to her. She does not want to authorize anyone else to discuss the return with the IRS.

▶ Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy A for
 Internal Revenue Service

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 20	2 Gross income 5,000.00	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any XXX-XX-XXXX		13f Ch. 3 status code		13g Ch. 4 status code									
		3a Exemption code	4a Exemption code	13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any		13j LOB code									
		3b Tax rate	4b Tax rate	13k Recipient's account number													
5 Withholding allowance				13l Recipient's date of birth (YYYYMMDD)													
6 Net income 5,000.00				<table border="1"> <tr> <td>0</td><td>4</td><td>1</td><td>5</td><td>1</td><td>9</td><td>9</td><td>8</td> </tr> </table>						0	4	1	5	1	9	9	8
0	4	1	5	1	9	9	8										
7a Federal tax withheld				14a Primary Withholding Agent's Name (if applicable)													
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>											
8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code		15c Ch. 4 status code									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15d Intermediary or flow-through entity's name													
10 Total withholding credit (combine boxes 7a, 8, and 9)				15e Intermediary or flow-through entity's GIIN													
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15f Country code		15g Foreign tax identification number, if any											
12a Withholding agent's EIN XX-XXXXXXX		12b Ch. 3 status code		15h Address (number and street)													
12d Withholding agent's name HOMETOWN UNIVERSITY				15i City or town, state or province, country, ZIP or foreign postal code													
12e Withholding agent's Global Intermediary Identification Number (GIIN)				16a Payer's name													
12f Country code		12g Foreign taxpayer identification number, if any		16c Payer's GIIN		16d Ch. 3 status code		16e Ch. 4 status code									
12h Address (number and street) 123 HOME AVE				16b Payer's TIN													
12i City or town, state or province, country, ZIP or foreign postal code TOWN CENTER, KS 67000				17a State income tax withheld		17b Payer's state tax no.		17c Name of state									
13a Recipient's name SIMONE DUPONT		13b Recipient's country code FR		13d City or town, state or province, country, ZIP or foreign postal code TOWN CENTER, KS 67000													
13c Address (number and street) 345 TOWN AVE																	

		a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 7,225.00		2 Federal income tax withheld 901.00					
c Employer's name, address, and ZIP code HOMETOWN UNIVERSITY 123 HOME AVENUE TOWN CENTER, KS 67000				3 Social security wages		4 Social security tax withheld					
				5 Medicare wages and tips		6 Medicare tax withheld					
				7 Social security tips		8 Allocated tips					
d Control number				9 Verification code		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. SIMONE DUPONT 345 TOWN AVENUE TOWN CENTER, KS 67000				11 Nonqualified plans		12a See instructions for box 12 C C C C e					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C C C C e					
				14 Other		12c C C C C e					
						12d C C C C e					
f Employee's address and ZIP code											
15 State Employer's state ID number KS XX-XXXXXXX		16 State wages, tips, etc. 7,225.00		17 State income tax 125.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2018

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

2018

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

Please print or type. See separate instructions.

Your first name and initial: **SIMONE** Last name: **DUPONT** Identifying number (see instructions): **XXX-XX-XXXX**

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.
345 TOWN AVE

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.
TOWN CENTER, KS 67000

Foreign country name: Foreign province/state/county: Foreign postal code:

Filing Status
Check only one box.

1 Single nonresident alien **2** Married nonresident alien

3	Wages, salaries, tips, etc. Attach Form(s) W-2	3	7,225
4	Taxable refunds, credits, or offsets of state and local income taxes	4	
5	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.	5	
6	Total income exempt by a treaty from page 2, Item J(1)(e)	6	5,000
7	Add lines 3, 4, and 5	7	7,225
8	Scholarship and fellowship grants excluded	8	
9	Student loan interest deduction	9	
10	Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	7,225
11	Itemized deductions. See the instructions for limitation	11	125
12	Taxable income. Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-	12	7,100
13	Tax. Find your tax in the tax table in the instructions	13	710
14	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	14	
15	Add lines 13 and 14. This is your total tax	15	710
16a	Federal income tax withheld from Form(s) W-2 and 1099-R	16a	901
16b	Federal income tax withheld from Form(s) 1042-S	16b	
17	2018 estimated tax payments and amount applied from 2017 return	17	
18	Credit for amount paid with Form 1040-C	18	
19	Add lines 16a through 18. These are your total payments	19	901

Refund

20 If line 19 is more than line 15, subtract line 15 from line 19. This is the amount you **overpaid** **20** **191**

21a Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here **21a** **191**

b Routing number: **c** Type: Checking Savings

d Account number:

e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:

22 Amount of line 20 you want **applied to your 2019 estimated tax** **22**

Amount You Owe

23 **Amount you owe.** Subtract line 19 from line 15. For details on how to pay, see instructions **23**

24 Estimated tax penalty (see instructions) **24**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the following. No

Designee's name: Phone no.: Personal identification number (PIN):

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: Date: Your occupation in the United States: If the IRS sent you an Identity Protection PIN, enter it here (see inst.):

Paid Preparer Use Only

Print/Type preparer's name: Preparer's signature: Date: Check if self-employed PTIN: **SXX123456**

Firm's name: **College Foreign Student VITA site** Firm's EIN:

Firm's address: **Hartford, CT 06103** Phone no.:

Schedule OI—Other Information (see instructions)

Answer all questions

A Of what country or countries were you a citizen or national during the tax year? FRANCE

B In what country did you claim residence for tax purposes during the tax year? FRANCE

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No

D Were you ever:
1. A U.S. citizen? Yes No
2. A green card holder (lawful permanent resident) of the United States? Yes No

If you answer "Yes" to **(1)** or **(2)**, see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F-1

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
 If "Yes," indicate the date and nature of the change. ▶

G List all dates you entered and left the United States during 2018. See instructions.
Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
08/01/16	

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
 2016 153, 2017 365, and 2018 365

I Did you file a U.S. income tax return for any prior year? Yes No
 If "Yes," give the latest year and form number you filed ▶

J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
FRANCE	21(1)	17	\$5,000

(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5 **\$5,000**

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

▶ Go to www.irs.gov/Form8843 for the latest information.

2018

Attachment Sequence No. **102**

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2018, or other tax year
beginning _____, 2018, and ending _____, 20_____.

Your first name and initial SIMONE		Last name DUPONT	Your U.S. taxpayer identification number, if any XXX-XX-XXXX
Address in country of residence 4111 EAST RD ANY CITY, FRANCE		Address in the United States 345 TOWN AVENUE TOWN CENTER, KS 67000	

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ **F-1, AUG. 1, 2016**
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
F-1
- 2 Of what country or countries were you a citizen during the tax year? **FRANCE**
- 3a What country or countries issued you a passport? **FRANCE**
- b Enter your passport number(s) ▶ **2674130984**
- 4a Enter the actual number of days you were present in the United States during:
2018 **365** 2017 **366** 2016 **153**
- b Enter the number of days in 2018 you claim you can exclude for purposes of the substantial presence test ▶ **365**

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2018 ▶ _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018 ▶ _____
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2012 _____ 2013 _____
2014 _____ 2015 _____ 2016 _____ 2017 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2012 through 2017)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2018 ▶ _____
**HOMETOWN UNIVERSITY
123 HOME AVENUE, TOWN CENTER, KS 67000**
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018 ▶ **DOUG SMITH
125 HOME AVENUE, TOWN CENTER, KS 67000**
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2012 _____ 2013 _____
2014 _____ 2015 _____ 2016 **F** 2017 **F**. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2018, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ▶ _____

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2018 and the dates of competition ▶ _____

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ _____

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶ _____

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ _____

c Enter the date you actually left the United States ▶ _____

18 Physician's Statement:

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Name of physician or other medical official

Physician's or other medical official's address and telephone number

Physician's or other medical official's signature

Date

Sign here only if you are filing this form by itself and not with your tax return

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

▶ _____ ▶ _____
Your signature Date

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

▶ 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 and 2 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 (Independent personal services, Business profits) 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 (See page 2 of 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 2018, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner SIMONE DUPONT	2 U.S. taxpayer identifying number XXX-XX-XXXX	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. 4111 EAST RD City or town, state or province. Include postal code where appropriate. ANY CITY		
		Country (do not abbreviate) FRANCE
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box. 345 TOWN AVE City or town, state, and ZIP code TOWN CENTER, KS 67000		
Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
6 U.S. visa type F-1	7a Country issuing passport FRANCE	7b Passport number 2674130984
8 Date of entry into the United States AUGUST 1, 2016	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 <input checked="" type="checkbox"/> 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
21(1)

b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ **5,000**

c Country of permanent residence **FRANCE**

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.

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 ▶