

Substitute Form W-8

Taxpayer Identification Number and Certification

Certification of Resident:

Under penalties of perjury, I certify that (1) for interest payments, I am not a U.S. citizen or resident (or I am filing for a foreign corporation, foreign partnership, foreign estate or foreign trust) and (2) for broker transactions, I am an exempt foreign person as defined in the instructions on the back of this form (you must cross out item (2) of this certification if it does not apply).

Signature of Resident

Date

Resident's Name (Last, First) *Please Print

Resident's Permanent Foreign Address (Required)

Notice of Change of Status:

To notify the payer that you no longer qualify for exemption, check here. If you check this box, reporting will begin on the account(s) listed above.

Please return this form, along with your security deposit (payable to Princeton University) to the Housing Department:

**Graduate Housing
MacMillan Building
Princeton University
Princeton, NJ 08544**

Instructions For Substitute Form W-8

Use this form to tell the payer that you are a nonresident alien individual, a foreign entity or an exempt foreign person not subject to certain U.S. information return reporting or to backup withholding rules. Caution: Form W-8 does not exempt the payee from any applicable 30% (or lower treaty) withholding rates.

For income tax purposes, the term nonresident alien individual means an individual who is neither a citizen nor a resident of the U.S. Generally, an alien individual who (1) holds an immigrant visa (a "green card") or (2) is physically present in the U.S. at least 31 days during the year and 183 days during the current year and the preceding two years will be considered to be a U.S. resident. You are an exempt foreign person for the calendar year in which:

- You are a nonresident alien individual or you are not a U.S. corporation, U.S. partnership, U.S. estate or U.S. trust, and
- The gains from your transactions with a broker or barter exchange are not effectively connected to any U.S. trade or business you are engaged in or plan to engage in during the year, or your country has a tax treaty with the U.S. that exempts such transactions from U.S. taxes.

If you are a nonresident alien individual who is married to a U.S. citizen or resident and have made an election under Internal Revenue Code Section 6013(g) or (h), you are treated as a U.S. resident and may not use the Substitute Form W-8. Nonresident alien individuals and foreign corporations, foreign partnerships, foreign estates and foreign trusts generally are not required to have a U.S. taxpayer identification number, nor are they subject to any backup withholding because they do not furnish such a number to a payer. Also, payments to an account holder who is a nonresident alien individual, a foreign entity or an exempt foreign person generally are not subject to U.S. reporting requirements. Therefore, it is necessary to substantiate your foreign status with payers.

Joint owners of a qualifying account, who are each exempt foreign persons, should each sign the Substitute Form W-8. This certificate generally remains in effect for three calendar years.

If you become a U.S. citizen or resident after you have submitted the Substitute Form W-8, or you cease to be an exempt foreign person, you must notify the payer within 30 days of your change in status.

You must provide your full permanent, foreign home address.