

# Reasonable Written Explanation Checklist

I certify that I am a non-U.S. person as defined for U.S. tax purposes. I have a U.S. address or phone number for one of the reasons below and have checked the appropriate box:

**I certify that I am one of the following:**

Check one.

- (1) A student at a U.S. educational institution and hold the appropriate visa.
- (2) A teacher, trainee, or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and hold the appropriate visa.
- (3) A foreign individual assigned to a diplomatic post or a position in a consulate, embassy, or international organization in the United States.
- (4) A spouse or an unmarried child under the age of 21 years of one of the persons described in (1), (2), or (3).
- (5) I certify that I do not qualify as a U.S. resident under the substantial presence test and am providing the necessary information to support this calculation.

Current Year—Estimated Days in U.S.		÷ 1 =	
1st Preceding Year—Days in U.S.		÷ 3 =	
2nd Preceding Year—Days in U.S.		÷ 6 =	
<b>TOTAL (Must be less than 183)</b>			

- (6) I certify that I meet the closer connection exception to the substantial presence test because I meet **all** the following criteria (select this option ONLY if the total days calculated in item 5 above is 183 or greater):
  - I have been present in the United States for fewer than 183 days in the current year;
  - I maintain a tax home in the country of \_\_\_\_\_ during the current year; and
  - I have a closer connection during the current year to this country because:

Details

**If you are also claiming treaty benefits, please review and complete the section below if applicable:**

- I certify that I am treated as a resident of the country below for purposes of the income tax treaty between it and the United States and that I am not treated as a U.S. resident or citizen for purposes of that income tax treaty.

Country of Tax Residence

**IN ORDER FOR THIS FORM TO BE VALID, YOU MUST SIGN, DATE, AND ENCLOSE A COPY OF A VALID, NON-U.S. GOVERNMENT ISSUED ID, SUCH AS A PASSPORT OR DRIVER'S LICENSE.**

PRINT BENEFICIAL OWNER NAME *First, M.I., Last*

**BENEFICIAL OWNER SIGNATURE**

SIGN  X

**TODAY'S DATE MM/DD/YYYY**

X

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