

Please complete electronically, or if printed use black ink only.

1) FOREIGN STATUS CLAIM INFORMATION

The presence of a United States address or US Phone number on your W-8BEN form or in your credit union account file requires a written explanation. To support your claim of foreign status, please indicate which of the following requirements apply to you by checking the appropriate box(es) below:

- I do not meet the qualifications of the substantial presence test* because I have only resided in the U.S. for _____ (number of) days during the preceding three-year period that includes the current year. (Note: Do not select this option if the number of days entered is greater than or equal to 183.)
- I certify that I am *one of the following* (check one box only in the paragraph below):
 - a student at a U.S. educational institution and I hold the appropriate visa
 - a teacher, trainee, or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program, and I hold the appropriate visa
 - a foreign individual assigned to a diplomatic post or a position in a consulate, embassy, or international organization in the U.S.
 - a spouse, or unmarried child under the age of 21 years, of one of the persons described in one of the three statements directly above
- I meet the closer connection exception described in the general instructions for IRS form 8840 (<http://www.irs.gov/pub/irs-pdf/f8840.pdf>).
I have completed the form and it is attached to identify the country to which I have a closer connection, and to demonstrate how that closer connection has been established.
- With respect to a payment entitled to a reduced rate of tax under a U.S. income tax treaty, I certify that I am treated as a resident of a country other than the U.S. and am not treated as a U.S. resident or U.S. citizen for purposes of that income tax treaty.

If you are unable to make one of the claims above, you will be considered a U.S. resident for tax purposes and must complete a W-9 form (<http://www.irs.gov/pub/irs-pdf/fw9.pdf>) including a US Tax Identification Number (TIN) and return it to Adelfi.

2) SIGNATURE AND ACCOUNT INFORMATION

PRINTED NAME

X

SIGNATURE

DATE

ACCOUNT NUMBER OR U.S. TAX IDENTIFICATION NUMBER

*Substantial Presence Test

You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for the current calendar year. To meet this test, you must be physically present in the U.S. on at least:

- (i) 31 days during the current year, and
- (ii) 183 days during the 3-year period that includes the current year and two years prior, counting:
 - a. all the days you were present in the current year
 - b. one-third of the days you were present last year
 - c. one-sixth of the days you were present the year before last