

Payments that are made by California State University, Fullerton (CSUF) to nonresident alien individuals\* or business entities for services performed in a country outside of the United States (U.S.) is considered to be foreign source income and is not subject to federal or state income tax withholding.

In order to exempt a payment from U.S. federal and state income tax withholding and reporting based on the foreign sourced income\*\* exclusion, the nonresident alien individuals or business entities receiving payments from the University prior to the services being performed in order to comply with U.S. tax laws and regulations should complete this form. This form should be returned to the CSUF employee who requested this information upon completion.

**A. Payee Certification**

*For Individuals*

I, \_\_\_\_\_ certify that I am a citizen of \_\_\_\_\_ and I am not a citizen,  
(name of individual) (country of citizenship)  
a lawful permanent resident of the United States, or a U.S. person or resident for U.S. income tax purposes.

*For Businesses*

I, \_\_\_\_\_ certify that the business \_\_\_\_\_ is established  
(name of authorized representative) (official business name)  
in the country of \_\_\_\_\_ and that the business is a nonresident for  
(country where business is established)  
U.S. income tax purposes.

**B. Services Performed Outside of the United States**

1. Indicate the period of services related to this statement

From: \_\_\_\_/\_\_\_\_/\_\_\_\_ To: \_\_\_\_/\_\_\_\_/\_\_\_\_

2. Indicate where the services were performed in connection with the payment

Outside the U.S. – 100% of the services were performed outside of the United States

Within and Outside the U.S. – Services were partially performed in the United States and partially outside the United States.

a. Time within the U.S. \_\_\_\_\_  Days or  Hours

b. Time outside the U.S. \_\_\_\_\_  Days or  Hours

3. Provide a brief description of the services:

\_\_\_\_\_

4. Indicate the location where you or the business entity provided services outside the U.S.

Number, Street: \_\_\_\_\_

City, Country, Postal Code: \_\_\_\_\_

**C. Certification**

I hereby certify under penalty of perjury, that the above statements are true, correct, and complete to the best of my knowledge. Additionally, if I am a non-U.S. business entity, I am authorized to sign this form on the business entity's behalf. If the facts upon which this form are based change, I will promptly notify California State University, Fullerton.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date Signed

**For Official Use Only:**

Payment Amount: \_\_\_\_\_ Payment Date: \_\_\_\_\_

Purchase Order #: \_\_\_\_\_ Contract #: \_\_\_\_\_ Invoice #: \_\_\_\_\_

Additional Comments: \_\_\_\_\_

\* Nonresident alien individuals for federal income tax purposes are those that do not meet either the green card test or the substantial presence test for the calendar year. Nonresidents for purposes of California state taxes are individuals who is not present in California for other than a temporary or transitory purpose; or domiciled in California, but outside California for a temporary or transitory purpose.

\*\* Foreign sourced income for independent personal services for federal tax purposes are those that are performed outside of the United States. For California state tax purposes, non-California sourced income for independent personal services are those that are performed outside of the State of California.