

# EXPLANATION SUPPORTING CLAIM OF FOREIGN STATUS

## SECTION 1

Complete only ONE of the following options to explain the U.S. Indicia you provided:

### **IRS Substantial Presence Test Exception**

Please provide the following information to determine if you meet the Substantial Presence Test:

- A. Days present in U.S. during current calendar year (leave blank if under 31) = \_\_\_\_\_
- B. Calculate days present in U.S. during last calendar year: \_\_\_\_\_ /3 = \_\_\_\_\_
- C. Calculate days present in U.S. during calendar year before last: \_\_\_\_\_ /6 = \_\_\_\_\_

Total A+B+C = \_\_\_\_\_

I certify that I do not meet the definition of a U.S. person for tax purposes because the total above equals less than 183 days.

OR

### **Exempted Type of Foreign Individual**

I certify that I am exempt from the IRS Substantial Presence Test because I am present in the United States for one of the following reasons\*:

- Student (Visa F, J, M, Q)
- Teacher (Visa J or Q)
- Diplomat (Visa A or G, excluding A-3 and G-5)
- Spouse/child of one of the above

\*A copy of your Visa must be provided to claim this exemption.

OR

### **Closer Connection Exception**

You qualify for the Closer Connection Exception if you:

- Are present in the United States for less than 183 days during the current calendar year,
- Maintain a tax home in a foreign country during the year, and
- Have a closer connection during the year to the foreign country in which your tax home is located, than to the United States.

I certify that I qualify for the IRS Closer Connection Exception because I meet all of the above requirements.

Which foreign country do you maintain a home for tax purposes? \_\_\_\_\_

Check at least one of the following boxes to indicate the nature of your closer connection to that country:

- Belongings/Possessions
- Family
- Social, Religious, or Political Affiliations
- Business Activities
- Voting Jurisdiction
- Jurisdiction in which driver's license was issued
- Charitable organizations to which you contribute

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## SECTION 2

Complete all that apply.

### Foreign Phone Number

I have a foreign phone number: \_\_\_\_\_

**OR**

I certify all of the following: I have no foreign phone number, the phone number listed here is a U.S. phone number, and I have supplied an explanation in Section 1 of this form. U.S. phone number: \_\_\_\_\_

### Foreign Tax Identification Number

I certify that I do not have a non-U.S. tax identification number for the following reason:

I am not legally required to obtain a tax identification number from my jurisdiction of tax residence.

Other ("Not applicable" is not permissible): \_\_\_\_\_  
\_\_\_\_\_

## SECTION 3

This section must be completed.

By signing and dating on the line below, I certify to the truth and accuracy of all claims made on this form.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
Print Name

### For Internal Use Only

Employee Name :

Employee ID Number :

Cost Center :

Customer Name :

Customer Number (or equivalent) :

Please send this document along with copy of Visa (applicable for option 2 above) and W8 form to:

[IRSTaxReporting@zionsbancorp.com](mailto:IRSTaxReporting@zionsbancorp.com)