

Do not use this form for a U.S. citizen or other U.S. person, including a resident alien individual. Instead use Form W-9.

PART I: IDENTIFICATION OF BENEFICIAL OWNER

1. Name of individual	
2. Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country of Residence (Do not abbreviate)
3. U.S. Mailing Address	
City, province or state, and postal code	Country of Citizenship (Do not abbreviate)
4. U.S Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)	Penn State ID #

PART II: CLAIM OF TAX TREATY BENEFIT

5. If you are receiving a scholarship or fellowship from Penn State University, and you wish to claim the benefits of tax treaty between U.S. and your country, please check the boxes and complete the section below. **IMPORTANT NOTE** – If your country of residence for tax purposes is not listed below, then your SCHOLARSHIP/FELLOWSHIP is not covered by tax treaty. For all individuals on F-1 or J-1 visa status, the taxable portion of your award will have taxes withheld at the rate of 14% as required by the law. (For all others, tax will be withheld at 30%.)

- I certify that I am a resident of the country indicated below within the meaning of the income tax treaty between the U.S. and that country.
 I certify that my U.S. taxpayer identification number is stated on line 4 (above).

COUNTRY OF RESIDENCE	TAX TREATY ARTICLE	COUNTRY OF RESIDENCE	TAX TREATY ARTICLE
_____ Armenia	C.I.S. VI(1)	_____ Moldova	C.I.S. VI(1)
_____ Azerbaijan	C.I.S. VI(1)	_____ Morocco	18
_____ Bangladesh	21(2)	_____ Netherlands	22(2)
_____ Belarus	C.I.S. VI(1)	_____ Norway	16(1)
_____ China, People’s Rep. Of	20(b)	_____ Philippines	22(1)
_____ Cyprus	21(1)	_____ Poland	18(1)
_____ Czech Republic	21(1)	_____ Portugal	23(1)
_____ Egypt	23(1)	_____ Romania	20(1)
_____ Estonia	20(1)	_____ Russia	18
_____ France	21(1)	_____ Slovak Republic	21(1)
_____ Georgia	C.I.S. VI(1)	_____ Slovenia	20(1)
_____ Germany	20(3)	_____ Spain	22(1)
_____ Iceland	19(1)	_____ Tajikistan	C.I.S. VI(1)
_____ Indonesia	19(1)	_____ Thailand	22(1)
_____ Israel	24(1)	_____ Trinidad & Tobago	19(1)
_____ Kazakhstan	19	_____ Tunisia	20
_____ Korea, Rep. of	21(1)	_____ Turkmenistan	C.I.S. VI(1)
_____ Kyrgyzstan	C.I.S. VI(1)	_____ Ukraine	20
_____ Latvia	20(1)	_____ Uzbekistan	C.I.S. VI(1)
_____ Lithuania	20(1)	_____ Venezuela	21(1)

PART III: CERTIFICATION OF INFORMATION PROVIDED ON THIS FORM (Sign your name and write the date below)

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties or perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is not a U.S. person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or effectively connected but is not subject to tax under an income tax treaty, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income, of which I am a beneficial owner or to any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

Signature _____ Date _____/_____/_____