

TAX WITHHOLDING ELECTION (NONRESIDENT ALIENS)

UBEN 106NR (R1/01) University of California Human Resources and Benefits

INSTRUCTIONS

If you are a former UC employee and are not a U.S. citizen or a resident of the United States, use this form to:

- Establish foreign status;
- Claim that you are the Beneficial Owner (see “DEFINITIONS,” below) of the income for which the form is being furnished; and
- If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty.

Do not use this form if you are a U.S. citizen (even if you reside outside of the United States) or other U.S. person (including a resident alien).

For Monthly Payments:

If you would like to change your federal and state income tax withholding for your monthly payments (e.g., University of California Retirement Plan (UCRP) retirement, survivor or disability payments), complete sections 1, 2 and 4.

For a One-Time Payment:

To elect federal and state income tax withholding for a one-time (non-periodic) distribution (e.g., UCRP refund of accumulations, Capital Accumulation Provision, lump sum cashout, or lump sum death benefit payment; Defined Contribution Plan or 403(b) Plan distribution), complete sections 1, 3 and 4.

REQUIREMENTS

In Section 1, you must provide a U.S. taxpayer identification number, which may be a Social Security number or Internal Revenue Service (IRS) Taxpayer Identification Number (TIN). (Note: The form will be valid only if this is included.)

DEFINITIONS

Beneficial Owner

The Beneficial Owner is the person who is the owner of the income for tax purposes and to the extent it is required under U.S. tax principles to include the amount paid in gross income on a tax return.

For income tax treaty purposes, a person is the Beneficial Owner of income if the person is required to take the income into account in computing tax liability in his/her country of residence and the person is not an agent, custodian, nominee, or conduit with respect to the income under U.S. tax principles.

Any individual who is not a citizen or resident of the United States is a nonresident alien individual. For more information about resident and nonresident alien status, please see IRS Publication 519, *U.S. Tax Guide for Aliens*. An alien individual

meeting either the “green card test” or the “substantial presence test” for the calendar year is considered a resident alien. Any person not meeting either test is considered a nonresident alien.

Even though a nonresident alien who is married (to a U.S. citizen or resident alien) may choose to be treated as a resident alien for certain purposes (e.g., filing a joint income tax return), he/she is still treated as a nonresident alien for purposes of taxwithholding on all income except wages.

Permanent Address

Your permanent address is the address in the country where you claim to be a resident for purposes of that country’s income tax. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you do not have tax residency in any country, your permanent residence is the address where you normally reside. To claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty.

Public Employees’ Retirement System (PERS)

The PERS Plus 5 program was a retirement incentive program for members/survivors receiving PERS benefits.

Tax Treaty

An individual is entitled to benefits under an income tax treaty if he/she is a resident of a country with which the United States has an income tax treaty and which meets all other requirements of the treaty.

PERIOD OF VALIDITY

This form is valid from the date it is signed until the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect.

As an example, should you sign and submit this form in October 2001, it will remain in effect until December 31, 2004. Once you have submitted this form, if *a change in your circumstances* makes any of the information on this form incorrect, you must notify our office within 30 days of the change in circumstances by submitting an updated UBEN 106NR.

A change in circumstances is:

- moving to another foreign country,
- moving to the U.S., or
- becoming a U.S. citizen or resident.

Generally, a change of address within the same foreign country is not considered a change in circumstances.

If you have questions, call UC HR/Benefits Customer Service (1-800-888-8267 or 1-510-987-0200).

**TAX WITHHOLDING ELECTION
(NONRESIDENT ALIENS)**

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One-time payment—send to:

Refunds Unit
UC Human Resources and Benefits
P.O. Box 24570
Oakland CA 94623-1570

Monthly payments—send to:

Retirement Claims
UC Human Resources and Benefits
P.O. Box 24570
Oakland CA 94623-1570

1. PERSONAL INFORMATION

NAME (Last, First, Middle Initial)	COUNTRY OF CITIZENSHIP
TYPE OF BENEFICIAL OWNER (Check One) Individual <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/>	U.S. TAXPAYER IDENTIFICATION NUMBER OR SSN
PERMANENT ADDRESS (Number, Street, City, State, ZIP, Country)	DAYTIME PHONE

Status: (check all that apply) UCRP member Survivor or contingent annuitant Former spouse
 PERS Plus 5 benefit DC or 403(b) Plan member

Claim of Tax Treaty Benefits (if applicable):

I certify that the Beneficial Owner is a tax resident of _____ within the meaning of the income tax treaty between the United States and that country.

2. MONTHLY PAYMENTS (e.g., retirement income, survivor, or disability payments)

A. FEDERAL INCOME TAX

Federal tax is automatically withheld at a flat rate of 30% of the payment amount (or, if lower, at the rate determined by the tax treaty between the U.S. and your country of citizenship).

B. CALIFORNIA STATE INCOME TAX

California state tax is **not** withheld unless you choose one of the options below.

- Withhold California state income taxes:
- Married, _____ allowances based on the tax table. (If zero, enter "0".)
 - Single, _____ allowances based on the tax table. (If zero, enter "0".)
 - In addition** to the tax table amount, withhold \$_____ monthly. (You must also complete the "married" or "single" line above.)
 - Withhold a flat monthly dollar amount **only**: \$_____. Do not withhold based on the tax table.

3. ONE-TIME PAYMENT (e.g., UCRP refund of accumulations, CAP, lump sum cashout, or lump sum death benefit payment; DC Plan or 403(b) plan distribution)

A. FEDERAL INCOME TAX

Federal tax is automatically withheld at a flat rate of 30% of the payment amount (or, if lower, at the rate determined by the tax treaty between the U.S. and my country of citizenship).

B. CALIFORNIA STATE INCOME TAX

California state tax is **not** withheld unless you check the box below.

- Withhold 2% for California state taxes.

4. CERTIFICATION

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 of perjury that:

I am the Beneficial Owner of all the income to which this form relates;

The Beneficial Owner is a foreign person;

The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States; and

I am not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if I am subject to section 877, I am nevertheless entitled to treaty benefits with respect to the amounts received.

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 foreign person and, if applicable, obtain a reduced rate of withholding.

SIGNATURE	DATE
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RETN: UC Benefits: 5 years after final payment.

SEE BACK FOR PRIVACY NOTIFICATIONS—PLEASE KEEP A PHOTOCOPY FOR YOUR RECORDS

PRIVACY NOTIFICATIONS

STATE

The State of California Information Practices Act of 1977 (effective July 1, 1978) requires the University to provide the following information to individuals who are asked to supply information about themselves.

The principal purpose for requesting the information on this form is for payment of earnings and for miscellaneous payroll and personnel matters such as, but not limited to, withholding taxes, benefits administration, and changes in title and pay status. University policy and state and federal statutes authorize the maintenance of this information. (B)

Furnishing all information requested on this form is mandatory—failure to provide such information will delay or may even prevent completion of the action for which the form is being filled out. Information furnished on this form may be used by various University departments for payroll and personnel administration, and will be transmitted to the federal and state governments as required by law.

Individuals have the right to review their own records in accordance with University personnel policy and collective bargaining agreements. Information on applicable policies and agreements can be obtained from campus or Office of the President Staff and Academic Personnel Offices.

The official responsible for maintaining the information contained on this form is the Associate Vice President—University of California Human Resources and Benefits, 1111 Franklin Street, Oakland, CA 94607-5200.

FEDERAL

Pursuant to the Federal Privacy Act of 1974, you are hereby notified that disclosure of your Social Security number is mandatory. Disclosure of the Social Security number is required pursuant to sections 6011 and 6051 of Subtitle F of the Internal Revenue Code and with Regulation 4, Section 404.1256, Code of Federal Regulations under Section 218, Title II of the Social Security Act, as amended. The Social Security number is used to verify your identity. The principal uses of the number shall be to report (1) state and federal income taxes withheld, (2) Social Security contributions, (3) state unemployment and Workers' Compensation earnings, and (4) earnings and contributions to participating retirement systems. (BB)