

The U.S. Internal Revenue Code requires the Social Security Administration to withhold a 30 percent Federal income tax from 85 percent of monthly retirement, survivors and disability benefits paid to beneficiaries who are neither citizens nor residents of the United States. This results in an effective tax of 25.5 percent of the monthly benefit. SSA must withhold this tax from the benefits of all nonresident aliens except those who are residents of countries that have tax treaties with the United States that provide an exemption from this tax, or a lower rate of withholding. Currently these countries are Canada, Egypt, Germany, India, Ireland, Israel, Italy, Japan, Romania, Switzerland, and the United Kingdom. For details and changes regarding income tax treaties, you may check with the Internal Revenue Service.

For Federal income tax purposes, a person can be considered a U.S. resident, even if that person lives outside the United States, if he or she:

- Has not claimed a tax treaty benefit as a resident of a country other than the United States in the same year; AND
- Has been lawfully admitted to the United States for permanent residence and that residence has not been revoked or determined to have been administratively or judicially abandoned; or
- Meets a substantial presence test as defined by the Internal Revenue Code. To meet this test in a given year, the person must be present in the United States on at least 31 days in that year, and a minimum total of 183 days counting all the days of U.S. presence in that year, one-third of the total number of days of U.S. presence in the previous year, and one-sixth of the total number of days of U.S. presence in the year before that. The Internal Revenue Code defines days of U.S. presence and exclusions for applying the substantial presence test.

If you are a U.S. resident alien for Federal income tax purposes, generally your worldwide income is subject to U.S. income tax, regardless of where you are living.

(1) Dates of U.S. presence of 30 days or more (MM/DD/YY-to-MM/DD/YY) up to 3 occurrences:

(2) Do you claim to be a U.S. resident for income tax purposes? Y/N:

If yes, do you understand that as a U.S. resident you are subject to U.S. income taxation on your worldwide income? Y/N:

Have you been lawfully admitted for permanent U.S. residence? Y/N:

If yes, do you agree to notify SSA if you formally abandon your U.S. residency, or the U.S. Government takes away your U.S. residency, or you begin to be treated as a resident of a foreign country under provisions of a tax treaty between the United States and that country? Y/N:

Alien Registration number:

If you do not have U.S. permanent residence status, explain why you claim U.S. resident tax status:

(3) Do you claim a reduced rate of tax withholding under provisions of a U.S. income tax treaty with a foreign nation? Y/N: