

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

EXPLANATION SUPPORTING CLAIM OF FOREIGN STATUS

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