Reasonable Written Explanation for Non-U.S. Persons

I certify that I am a non-U.S. person as defined for U.S. tax purposes and have selected <u>only one</u> of the appropriate certifications below that accurately reflects my status:

☐ (1) I certify that I do not qualify as a U.S. resident under the substantial presence test

   If you selected (1) above, you must also check either box (a) or (b):
   ☐ (a) I will be in the U.S. for 30 days or less (including not at all) in the current year.

   ☐ (b) I will be in the U.S. more than 30 days during the current year but less than 183 days over the three-year period based on the completed schedule below:

2023 - Estimated Days in the U.S.		÷ 1 =	
2022 - Days in the U.S.		÷ 3 =	
2021 - Days in the U.S.		÷ 6 =	
		TOTAL	

   Explanation: Generally, persons that are temporarily in the United States are not classified as U.S. persons if they do not meet what is known as the substantial presence test. The substantial presence test provides that if an individual is present in the United States for an extended period of time over a rolling three-year period that individual will be considered a U.S. person (subject to certain exceptions). If you are using a U.S. address or U.S. phone number for convenience (e.g., risk of misdirected mail, safety considerations, etc.), please complete the details above to demonstrate that you are not a U.S. person under the substantial presence test.

☐ (2) I certify that I am a student at a U.S. educational institution and hold the appropriate visa.

☐ (3) I certify that I am a teacher, trainee, or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and hold the appropriate visa.

☐ (4) I certify that I am a foreign individual assigned to a diplomatic post or a position in a consulate, embassy, or international organization in the U.S.

☐ (5) I certify that I am a spouse or unmarried child under the age of 21 years of one of the persons described in (2), (3), or (4) above.

Signature: _____   Date: _____