



**Certification of Citizenship
for Income Tax Withholding**
U.S. Internal Revenue Code § 3405 and 1441

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-267-4549
etf.wi.gov

Instructions

- Payments to United States Citizens Sent Outside the United States:** Withholding for federal income tax is mandatory on Wisconsin Retirement System benefits paid to U.S. citizens that are sent outside the United States, or if the benefit applicant does not provide a residence address in the United States. The amount withheld is 20% for single sum benefits, and as requested on the benefit application for monthly annuity benefits. If a withholding election is not made for an annuity, we will withhold as for a single person with no adjustments.
- Payments to Nonresident Aliens:** (Individuals who are not U.S. citizens): Benefit payments from the Wisconsin Retirement System to nonresident aliens are subject to income tax withholding in accordance with the tax treaty currently in effect between the United States and the recipient's country of residence. This rate ranges from 0% to 30% by country. A nonresident alien must complete a Form W-8BEN to claim the benefits of a tax treaty if applicable.
- All Applicants:** Please complete and return the following certification regarding your citizenship and residency. If you do not return the completed certification with your benefit application and we cannot determine whether you are a nonresident alien, we will withhold 30% of the taxable portion of your benefit, the maximum treaty rate of withholding.

Note: You must provide either a U.S. Social Security number or an Individual Taxpayer Identification Number. If you do not have a Social Security number, contact the U.S. Internal Revenue Service or a U.S. consular office abroad to obtain an Individual Taxpayer Identification Number. Use Internal Revenue Service Form W-7 to apply for an Individual Taxpayer Identification Number.

Name (First, M.I., Last)		Birth date (MM/DD/YYYY)		Social Security number (or Individual Taxpayer Identification No.)	
Residence address Street				For a death benefit only: Original participant's SSN or ETF ID	
City			State	Country	ZIP code

Under penalties of perjury, I certify that:

- The number shown on this form is my correct Social Security number or Individual Taxpayer Identification Number.
- I am a citizen of the United States or a Green Card holder.
or
 I am not a United States citizen. I am a citizen of _____

Signature	Date (MM/DD/YYYY)	Telephone, inc. area code
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