

# PAYROLL FNIF

## FOREIGN NATIONAL INFORMATION FORM

The purpose of this form is to determine US taxation and Federal Tax Treaty eligibility of Payroll related payments.

**\*Please refer to the instructions on Pages 3 & 4 for accurate completion.**

### INDIVIDUAL INFORMATION

Last Name: \_\_\_\_\_

First Name: \_\_\_\_\_

Middle Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ (dd/mm/yy) U.S. Social Security Number: \_\_\_\_\_

*Disclosure of this information is mandatory, as required by IRS regulations, and will be used for tax reporting purposes only.*

Home Telephone # in USA: \_\_\_\_\_ Daytime Telephone # in USA: \_\_\_\_\_

Email address: \_\_\_\_\_

### FOREIGN ADDRESS (most recent non-US residence)

Address Line 1: \_\_\_\_\_

Address Line 2: \_\_\_\_\_

City: \_\_\_\_\_ Province/Region: \_\_\_\_\_

Postal Code: \_\_\_\_\_ Country: \_\_\_\_\_

### COUNTRY

Country of Passport /Citizenship: \_\_\_\_\_ Country of Tax Residence: \_\_\_\_\_

Passport Number: \_\_\_\_\_ Passport Issue Date : \_\_\_\_\_ (dd/mm/yy)

Are you also a U.S. Citizen?      Yes      No

Date of first USA visit: \_\_\_\_\_ (dd/mm/yy)

**VISA IMMIGRATION ACTIVITY** (All fields required)

List your **CURRENT Immigration visa Status** (F1, J1, J2, H1B, O1, E2, etc): \_\_\_\_\_

If in J-1 status, list subcategory: \_\_\_\_\_

[Choices: 01 Student; 02 Short term scholar; 03 Trainee – non medical; 04 Teacher; 05 Professor; 06 Specialist; 07 Alien physician; 08 Other – international visitor; 11 Trainee – medical; 12 Research scholar; 13 Summer travel/work]

**Primary purpose of CURRENT visit:** \_\_\_\_\_ [Choices: 01 Studying –degree program; 02 Studying – non degree program; 03 Teaching; 07 Conducting research; 08 Acquiring training; 10 Clinical activities; 11 Temporary employment; 12 Here with spouse/relative; 19 Practical training/J-1,F-1; 21 Summer travel/work]

**VISA number:** \_\_\_\_\_

**First day in US in current status:** \_\_\_\_\_ (dd/mm/yy)

**Last day of employment authorization:** \_\_\_\_\_ (dd/mm/yy)

In the following rows, list any additional **F, J, M or Q** visa immigration activity since **1-JAN-1985** and **ALL** other visa immigration activity in the last **three (3)** calendar years. Refer to USA Immigration Activity Section 1 for more information. Attach a separate sheet for additional visits.

Immigration Status	Primary purpose of visit	Tax Residence	VISA number	First day in US	Last day in US
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

1) Are you enrolled in a full time program?      Yes      No

2) If receiving a scholarship/fellowship, is any part of your scholarship/fellowship foreign funded? (Not U.S. Sourced)  
Yes      No

3) Have you already received tax treaty benefits during the CURRENT tax year?      Yes      No  
If yes, dates \_\_\_\_\_ to \_\_\_\_\_      Name of Institution \_\_\_\_\_

4) I wish to accept the tax treaty benefit if available.      Yes      No

***If approved, you will be notified by Payroll. Your signature authorizing the treaty benefit acceptance will be required.***

I hereby authorize the University of Pittsburgh to release information contained on the Foreign National Information Form to Windstar Technologies, Inc. P.O. Box 800, 15054 Providence Highway, Suite 13, Norwood, MA 02062-0800 for the following purpose: technical software support for the International Tax Navigator System. I hereby certify that all of the above information is true, complete and correct. I understand that if my status changes, from that which I have indicated on this form, I must submit a new Foreign National Information Form to the Payroll Department.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**SUBMIT THIS FORM AND COPIES OF VISA ACTIVITY SUPPORTING DOCUMENTATION, PASSPORT, VISAS, PROGRAM CERTIFICATES OF ELIGIBILITY, OR H1/O1 PETITIONS AND APPROVALS (whichever is applicable to your current activity) TO OUR [SECURE UPLOAD SITE](#).**

**\*INCOMPLETE SUBMISSIONS WILL BE RETURNED\***

**Foreign Address:** Do not use a P.O. Box unless that is your only foreign address.

**Country of Passport/Citizenship:** List the country that issued your passport, not the country in which you obtained the passport. If you are a citizen of more than one country, one of which is the United States, you are not a foreign national for US tax purposes. You are treated as a US citizen and your foreign citizenship is ignored.

**Tax Residence:** This is the country in which you were taxed as a resident during your visit to the USA or immediately before coming to the USA for the purpose of this visit. Your country of tax residence determines the income tax treaty that applies to reduce your income taxes on US income if you otherwise meet the conditions of the applicable treaty provisions. A resident for income tax purposes includes any individual who, under the internal laws of the treaty country, is liable to tax in that country by reason of his domicile, legal residence, or, in the case of some income tax treaties, citizenship. **The phrase "liable to tax" does not require actual taxation.** Thus, the fact that an individual is only nominally taxable does not preclude that individual from meeting the applicable "liable to tax" standard. An individual who is liable to tax in the treaty country only in respect of income from sources within that country is not a resident for income tax treaty purposes. An individual who is claiming to be a resident of a treaty country that is not the country of his last permanent residence must be prepared to provide proof of tax residence in the claimed treaty country. **First date you ever entered the US:** This date is the date that you first set foot in the USA in this status. This date is usually, but not always, after the INS Visa Start Date in time. If you are a tax resident in a country with which the US has an income tax treaty, this date is used to determine the beginning of the treaty benefit period. Passport and any original documents should be stamped.

**Visa Immigration Activity:** Enter the type of immigration status that you currently hold from the choices listed. Note that an Employment Authorization Document (EAD) is not an immigration status. Your immigration status is noted on the Form I-94, Arrival/Departure document that is stapled into your passport. If you are a US Lawful Permanent Resident, enter US Permanent Resident and proceed to the bottom of the form. Print the form, sign and date it. Enter your J-1 category if applicable.

- Enter the description of the primary purposes for your visits to the USA. If you are a resident of a country with which the United States has an income tax treaty, this information is used to determine if you meet the conditions of the treaty for exemption from Federal tax. An income tax treaty may confer benefits upon students, trainees, teachers, and researchers. As a condition for the treaty benefit, the treaty may require that the primary purpose of your entry to the USA be for studying, acquiring training, teaching or engaging in research. If you entered the USA for the primary purpose of studying, you cannot claim an income tax treaty benefit as a teacher even if you are working as a teaching assistant. If you entered the USA in a derivative status, such as J-2, your primary purpose for entering the USA is to accompany the primary visa holder. You cannot qualify under an income tax provision that requires that you enter for a stated purpose, such as studying, as a condition for qualifying for the treaty benefit.

- Visa number: Enter the number that is in the lower right quarter of your US visa document.
- First Day in US in current status. This date will be different from “**First day EVER in USA**” if this is not your first visit to the US.
- Last Day of U.S Employment Authorization: This is the status expiry date indicated by your immigration documents. It is stamped on your form I-94, Arrival/Departure Record that is stapled into your passport. If your expiry date is D/S for Duration of Status, indicate the projected date that your program of study will end, as stated on your Certificate of Eligibility. Other references for locating last day of employment authorization are as follows:  
     F1 = I-20, page 1, #5  
     OPT = EAD expiration date  
     CPT = I-20, page 3  
     J1 = DS2019, Box 3  
     H1B, O1, E2 = I797A Valid Until Date

If you are a tax resident in a country with which the US has an income tax treaty, this date is used to determine whether you meet the conditions of the treaty for a benefit.

If the treaty has a provision that causes a loss of a treaty benefit if you exceed a specified period, and your last day in the USA indicates that you will exceed that period, you cannot claim the treaty benefit from the outset.

**Note:** If you are a STUDENT in the USA in F, M, J, or Q status, you do not count days for determining US tax residency while in the USA for 5 calendar years. Therefore, for those 5 calendar years, you are a nonresident for US tax purposes, subject to US tax only on US source income. Once your stay in the US exceeds 5 calendar years, you must count your US days for purposes of determining US tax residency. (The first year is considered to be from your date of entry through December. It is likely your first year will not consist of 365 days.) If you are a TEACHER or RESEARCHER in J Status, you do not count days for determining US tax residency while in the USA for 2 calendar years. Therefore, for those 2 calendar years, you are a nonresident for US tax purposes, subject to US tax only on US source income. Once your stay in the US exceeds 2 calendar years, you must count your US days for purposes of determining US tax residency. (The first year is considered to be from your date of entry through December. It is likely your first year will not be 365 days. If you are in any other Visa status, you will begin counting days towards US tax residency from your first date of entry using the 183-day US residency formula.