

FOR ASSISTANCE CONTACT

The Office of Tax & International Operations
3451 Walnut Street, Suite 310
Philadelphia, PA 19104 (215)898-6291

University of Pennsylvania Foreign National Information Form (FNIF)

- Please Check One:** **Initial Submission - Required** prior to first payment.
- Update** - Required only if any information in Section B, C or D changes during individual's stay in U.S.

SPECIAL NOTE FOR VISITORS ON J-VISAS:

Visitors on J visas not sponsored by the University of Pennsylvania **MUST** obtain written permission from the International Office of their sponsoring institution **PRIOR TO** receiving honoraria or service payments (including employee compensation) from the University of Pennsylvania.

SPECIAL NOTE FOR VISITORS ON TN, H-1B, E or O VISAS:

Visitors on TN, H-1B, E or O visas not sponsored by the University of Pennsylvania may **NOT** receive honoraria or service payments (including employee compensation) from the University of Pennsylvania.

Section A General Information

- 1. Last Name/Surname _____ Middle Initial _____ First Name/Given Name _____
- 2. PENN I.D. Number _____
- 3. United States Address
 Line 1 _____
 Line 2 _____
 City/Town _____
 State _____ Zip/Postal Code _____
- 4. Foreign Address
 Line 1 _____
 Line 2 _____
 City/Town _____
 Region/Province _____
 City/Regional Postal Code _____
 Country _____
- 5. Telephone _____
- 6. Email Address _____

Section B Residence Status for Tax Purposes

Check the appropriate box below to indicate your residence status for tax purposes only.

If you do not know your tax residency, please leave blank. The Tax Office will determine your status upon review of this form.

- 7. I am a Permanent Resident. Please provide the alien number as shown on the front of your Alien Registration Receipt Card. (Green Card) #A _____ and proceed to Section E-Certification.
- 8. I am or have been classified previously as a Resident Alien for Tax Purposes.
- 9. I am a Nonresident Alien for Tax Purposes. I DO NOT meet the requirements for tax residence in the United States of America.
- 10. **If you are a Nonresident Alien for tax purposes, what is your country of "tax residency"?** _____

Note: If you checked Box 8 or 9 in this section, you must complete Section C.

Section C Passport and Visa Information

No entry to U.S. (Proceed to "Certification" section below)

11. Visa Type – Select One:

- | | | | | |
|--|---|--|---|-----------------------------------|
| <input type="radio"/> B-1 | <input type="radio"/> WB (Visa Waiver for Business) | <input type="radio"/> J-1 Research Scholar | <input type="radio"/> H-1B | <input type="radio"/> J-1 Student |
| <input type="radio"/> B-2 | <input type="radio"/> WT (Visa Waiver for Tourism) | <input type="radio"/> J-1 Short Term Scholar | <input type="radio"/> TN | <input type="radio"/> F-1 Student |
| <input type="radio"/> Canadian Walk-over | <input type="radio"/> J-1 Professor | <input type="radio"/> O-1 | <input type="radio"/> Other, please specify _____ | |

12. If you have an F, J, H, TN, O, L, P, A or G Visa, please indicate the Sponsoring Institution listed on your immigration documents _____

13. Primary Purpose/Activity of Visit – Select One:

- | | | |
|--|---|---|
| <input type="radio"/> Studying in a degree program | <input type="radio"/> Consulting | <input type="radio"/> Conducting Research |
| <input type="radio"/> Studying in a non-degree program | <input type="radio"/> Teaching | <input type="radio"/> Acquiring Training |
| <input type="radio"/> Lecturing | <input type="radio"/> Clinical Activities | <input type="radio"/> Temporary Employment |
| | | <input type="radio"/> Other, please specify _____ |

14. Country Issuing Passport _____ Country of Citizenship _____

15. Passport Number _____ Visa Number (Red Number) _____

Section D Visa Immigration Activity (Substantial Presence Test)

16. What is the actual date you entered the United States on your current visa? _____ / _____ / _____
Month Day Year

17. What is the start date and end date of your primary purpose/activity indicated on your current I-20, DS2019, or I-797 (immigration document)? Start Date: _____ / _____ / _____ End Date: _____ / _____ / _____
Month Day Year Month Day Year

18. Visa Immigration History – Enter all your visits to the United States (B-1/WB or B-2/WT Visa holders do NOT need to complete this section).

Note: F and J students do not need to document short vacations home during semester breaks.

Date of Entry	Date of Exit	Visa Type	Primary Purpose of Activity	Have you ever taken any Treaty Benefits?	
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No
/ /	/ /			<input type="radio"/> Yes	<input type="radio"/> No

Section E – Tax Treaty Exemption Information – IRS Forms 8233 and W-8BEN

**** You must have a Social Security Number or Individual Taxpayer Identification Number to apply for a tax treaty benefit.****

Payments to nonresident aliens for services performed or benefits received within the U.S. may be subject to a maximum withholding tax rate of 30%. If you are a nonresident alien and believe that you may qualify for a tax treaty exemption, please stop by the Office of Tax & International Operations to determine if you are eligible for the exemption per IRS regulations and University guidelines.

IRS Form 8233 is used by nonresident aliens to claim an exemption from withholding on compensation for independent personal services and some dependent personal services. The exemption must be based on a tax treaty to which the United States is a party. A new Form 8233 must be submitted for each calendar year.

IRS Form W-8BEN is used by nonresident aliens to claim an exemption from withholding on other types of income (e.g., royalties, grants, scholarships, fellowships). The exemption must be based on tax treaty to which the United States is a party. The Tax Office will determine if the payee is eligible for the exemption per IRS regulations and University guidelines.

Certification

I certify that all of the above information is true and correct. I understand that if my "Passport and Visa Information" or "Residence Status" changes, I must submit a new "Foreign National Information Form" to: University of Pennsylvania, Office of Tax & International Operations, 3451 Walnut Street, Suite 310, Philadelphia, PA 19104.

Signature _____ Date _____