



You must complete ALL required sections of this form and provide necessary documentation in order to receive a payment (see form instructions attached).

Note: if you meet both of the following criteria, please complete only Sections I, II, and VI:

- Your current U.S. immigration status is B-1, B-2, WB, or WT; and
You are receiving only reimbursement of substantiated University business expenses per University policy

Section I General Information
Last (Family) Name: First (Given) Name: Middle Name:
U.S. SSN or U.S. ITIN: Foreign Taxpayer Identification Number:
U.S. Local Address Foreign Residence Address
Street Name and Number: City: State: Zip Code: University Contact:
Country of Citizenship: Passport Number:
Country Issuing Passport: Visa Number (number printed in red):
Country of Tax Residency (if different from country of citizenship):

Section II Current U.S. Immigration Status
Part A: Indicate your current U.S. immigration status
Part B: Complete if current U.S. immigration status is B-1, B-2, WB, or WT
Part C: Complete if current U.S. immigration status is F-1, J-1, J-2, O-1, or Other

Section III Questions Related to Your Visit
1. What is the actual date you entered the U.S. with your current visa for this visit?
2. What is the start date of your immigration status for this primary activity?
3. What is the end date of your immigration status for this primary activity?
4. What is the name of your sponsoring institution listed on your immigration document?
5. If you are in F-1 or J-2 immigration status, do you have an Employment Authorization Document (EAD)?
6. If you are in J-1 immigration status, do you have an authorization letter from your sponsoring institution?

7. If you are in O-1 immigration status, is Yale University listed on your itinerary?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
8. If you are claiming a tax treaty benefit AND you will receive payments for independent personal services or honoraria: a. Do/will you have an office in the U.S? b. If "Yes," how many days in this calendar year did/will you have an office in the U.S.? c. How many days in the calendar year will you be present in the U.S.?	a. <input type="checkbox"/> Yes <input type="checkbox"/> No b. _____ c. _____

Section IV
Prior visits to the U.S. (Attach additional sheets if needed.)

Have you ever been in the U.S. prior to this visit? Yes No

- If "Yes," please provide the following information regarding your prior visits. Please refer to your [I-94 record](#) for a history of your prior visits to the U.S.
- If "No," please skip to Section V.

Date of Entry	Date of Exit	Visa Status	J-1 Category, if applicable	Primary Activity	Have you claimed any tax treaty benefits?
					<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
					<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
					<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
					<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown

Section V
U.S. Tax Residency Status

Part A: Resident Alien/Non-Resident Alien Determination

I am a **STUDENT** on an F-1 or a J-1 visa **AND** I have been in the U.S. as a student for a total of five or fewer calendar years.

I am a **PROFESSOR** or **RESEARCH SCHOLAR** on a J-1 visa **AND** I have been in the U.S. as a Professor or Research Scholar for a total of two or fewer of the past six calendar years.

- If you **marked either box**, you are a **NONRESIDENT ALIEN** for U.S. tax purposes. Skip Part B and proceed to Part C.
- If you **did not mark either box** above, complete Part B, and then complete Part C.

Part B: Substantial Presence Test: The Substantial Presence Test is a calculation of the number of days that you have been physically present in the U.S. in the current and two (2) preceding calendar years.

	Calendar Year	Number of Days in U.S.	Multiplier	Number of Days for Substantial Presence
Current Calendar Year:			x 1 =	
1st Preceding Calendar Year:			x 1/3 =	
2nd Preceding Calendar Year:			x 1/6 =	
			Total Days:	

As of the date you complete this form:

- If the total days is less than 183, you are a **NONRESIDENT ALIEN** for U.S. tax purposes.
- If the total days is equal to or greater than 183, you are a **RESIDENT ALIEN** for U.S. tax purposes.

Part C: Summary of Residency Status for U.S. Tax Purposes

I certify that I am a **NONRESIDENT ALIEN** for tax purposes.

I certify that I am a **RESIDENT ALIEN** for tax purposes.

Section VI
Signature

I declare under penalties of perjury that the information provided above is true, correct, and complete.

Signature:		Date:		Email:	
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The purpose of this form is to: i) determine the U.S. tax residency status of international short-term visitors and scholars to ensure appropriate federal income tax withholding and reporting on any payments; and ii) confirm payments are permissible pursuant to U.S. immigration requirements.

The IIF is required to be completed by international short-term visitors and scholars who hold visas not sponsored by Yale University and who will receive:

- payment for independent personal services, honoraria, non-employee prizes, fellowships, and awards, royalties, and other similar payments;
- reimbursement of expenses that are **NOT** considered substantiated university business expenses pursuant to University policy and are, therefore, reportable income, and
- reimbursement of substantiated university business expenses but only for those who are in B-1, B-2, WB or WT immigration status. All others are not required to complete this form if only receiving substantiated business reimbursement.

International visitors and scholars holding a visa sponsored by Yale University should not complete this form, but should instead complete the [FNIS web-based application](#).

Section I - General Information:

U.S. SSN or U.S. ITIN	<p>Please enter either, if applicable:</p> <ul style="list-style-type: none"> • U.S. Social Security Number (SSN), issued by the Social Security Administration; or • Individual Taxpayer Identification Number (ITIN), issued by the IRS. <p>EXCEPTIONS: A SSN or ITIN is NOT required for: i) a payee who will receive only a substantiated University business expense reimbursement paid pursuant to University policy; or ii) a payee who will receive a royalty payment if he/she provides a foreign TIN.</p> <p>NOTE: If you do not have either a U.S. SSN or a U.S. ITIN and you do not meet the exceptions, above, complete and file IRS Form SS-5 or Form W-7, as appropriate, and pursuant to the form instructions. Please refer to Office of International Students & Scholars for additional information.</p> <p>Payments may be delayed, or a treaty benefit disallowed, if the individual does not provide a U.S. SSN or ITIN.</p>
Foreign Taxpayer Identification Number	Provide the foreign taxpayer identification number issued by your jurisdiction of tax residence.
U.S. Local Address	If no local U.S. address is available, you may enter the address for the Department you are visiting at Yale. Provide the University Department contact name and Department name.
Foreign Residence Address	Your permanent residence
Country of Citizenship	List the country (or countries) of citizenship.
Country Issuing Passport	List the country that issued your passport. This is the country where the passport was physically issued, if different from issuing country.
Passport Number	Enter passport number.
Visa Number	Enter complete U.S. visa number. The visa number is printed in red on the visa stamp. It is NOT the control number beginning with a year. Canadian citizens and individuals in WB or WT immigration status do not have a visa stamp on their passport and should leave this section blank.
Country of Tax Residency	List the country of tax residency, if different from country of citizenship.

Section II - Current U.S. Immigration Status:

Part A: Indicate your Current U.S. Immigration Status	<p>Check the box for U.S. immigration status that you currently hold. This is the status indicated on your Form I-94 arrival/departure document.</p> <p>Important: Citizens of Canada and Mexico entering the U.S. without a Form I-94 should check B-1 status.</p>
Part B: If Current U.S. Immigration Status is B-1, B-2, WB, or WT	<p>If you perform academic activities at the University during this visit for more than 9 days, check "Yes." Otherwise, check "No." If you have accepted honoraria or expense reimbursement(s) from 5 or more U.S. organizations in the last 6 months in the U.S., check "Yes." Otherwise, check "No."</p> <p>Visa Restrictions:</p> <p><u>Visitors in B-1 or WB status:</u> If you answered "Yes" to either of the questions, above, you may NOT receive an honorarium or payment for independent personal services. You are, however, eligible to receive substantiated expense reimbursements.</p> <p><u>Visitors in B-2 OR WT status:</u> If you answered "Yes" to either of the questions, above, you may NOT receive any honorarium, payment for independent personal services, or reimbursement of substantiated expenses.</p> <p>Please skip sections III, IV, and V and complete section VI if you are only receiving a substantiated University business expense reimbursement and you do not have any visa restrictions on such reimbursements.</p>
Part C: If Current U.S. Immigration Status is F-1, J-1, J-2, O-1, or Other	Check the box that best describes the primary activity of your visit. Check the appropriate J-1 subtype listed on your Form DS2019.

Section III - Questions Related to Your Visit:

Question 1: Date of entry into U.S.	Provide the month, day, and year of your date of entry into the U.S. with your current visa for this visit stamped on your passport.
Question 2: Start date	Provide the month, day, and year of the start date of your current immigration status. This date is stamped in your passport and is also on your immigration documents (e.g., DS-2019, I-20), if applicable.
Question 3: End date	Provide the month, day, and year of the projected end date of your current immigration status. This is the expiration date of your visa and will also be included on your immigration documents (e.g., DS-2019, I-20), if applicable.
Question 4: Sponsoring institution	Name the institution sponsoring the visit, if applicable. Leave blank if you are in B1, B2, WB or WT status.
Question 5: Employment authorization document	If "yes," please attach EAD. Please note that an EAD is required for independent personal services and honoraria for F-1 and J-2 immigration status.
Question 6: Authorization letter	If "yes," please attach letter. Please note that this letter is required for independent personal services and honoraria for J-1 immigration status.
Question 7: Itinerary	If "yes," please attach itinerary.
Question 8: Tax treaty benefits for independent personal services/honoraria	If you have or will have an office or a fixed base in the U.S., provide the number of days during the calendar year that you had an office or fixed base in the U.S. and provide the number of days that you will be present in the U.S. (during the current year).

Section IV - Prior Visits to the U.S.:

Prior Visits to U.S.?	If "Yes," complete section IV identifying your prior visa status and activities in the U.S. and whether or not you benefited from an income tax treaty. Please refer to your I-94 record for a history of your prior visits to the U.S. If "No," please skip section IV and complete section V.
Information Regarding Prior Visits to the U.S.	For each previous visit to the U.S., provide (attach additional sheets if necessary): <ul style="list-style-type: none"> • Date you entered the U.S. and date you left the U.S.: month/day/year (approximate if necessary); • Visa immigration status (i.e., B1/B2, WB/WT, F1, H1B, TN etc.); • J-1 Category (i.e., student, professor, researcher, short-term scholar), if applicable; • Primary activity (purpose of the visit); and • Indicate whether you have claimed any tax treaty benefits.

Section V - U.S. Tax Residency Status:

Part A. Resident Alien/Nonresident Alien Determination	Check one of the boxes if appropriate. If you checked either box, skip Part B (Substantial Presence Test) and complete Part C.
Part B. Substantial Presence Test	If you did not check a box in Part A, above, residency status for tax purposes is determined by the number of days you have been physically present in the United States. The Substantial Presence Test is a calculation of the number of days that you have been physically present in the U.S. For purposes of this calculation, DO NOT include in your calculation any days that you are or were present in the U.S. as: <ul style="list-style-type: none"> • A Student, or dependent of a Student, on an F or J category visa (during the first five calendar years that you are/were present in the U.S.); or • A Non-Student J category visa (i.e., Professor or Research Scholar) or dependent of a J category visa (during the first two calendar years of the past six calendar years that you are/were present in the U.S.) <p>Example: If you arrived in the U.S. for the first time on August 15, 2016 as a J-1 research scholar and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first two calendar years (2016 and 2017). For this example, you would begin to count the number of days present in the U.S. from January 1, 2018.</p> <p>Example: If you arrived in the U.S. for the first time on August 22, 2016, as an F-1 or J-1 student and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first five calendar years (2016, 2017, 2018, 2019, and 2020). For this example, you would begin to count the number of days present in the U.S. from January 1, 2021.</p> <p>NOTE: If you have no days in a calendar year to include in your calculations, enter a "0" (zero) on the line for "Number of Days in U.S."</p> <p>Follow the instructions to calculate the total.</p> <ul style="list-style-type: none"> • If the total days is less than 183 you are a Nonresident Alien for U.S. tax purposes. • If the total days is 183 or greater you are a Resident Alien for U.S. tax purposes.
Part C. Summary of Residency Status for U.S. Tax Purposes	Check the appropriate box, as indicated by the information completed in Part A and Part B, above.

Section VI - Signature:

Once completed, please sign and date the form and provide your email address.