

3415 GD.01

Description of Forms

(Associated with Payments to Individuals Who Are Neither Citizens Nor Permanent Residents of the United States)

Revision date 9/7/05

Immigration Forms

Form I-94, Departure Record

The Form I-94 is the small white or green card stapled in the passport, which lists the visa status issued to a non-immigrant visitor to the U.S. at the U.S. port of entry. The Form I-94 card is returned to Bureau of Customs and Border Patrol (BCBP) when the individual leaves the U.S.

Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status (Note: Formerly known as the IAP-66 form. Effective August 1, 2003, all J Exchange Visitors must have a SEVIS-issued Form DS-2019.

The immigration document, which is issued to an exchange visitor to establish J-1 or J-2 status. All actions (e.g., transfers, work permission, sponsoring institution, primary purpose, etc.) are recorded on this document.

Form I-20, Certificate of Eligibility for Nonimmigrant (F-1) Student Status

The immigration document that is issued to a student for F-1 status. All actions (e.g., transfers, primary purposes, etc.) are recorded on this document.

Tax Forms

Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Withholding

Form W-8BEN is an IRS Form that is used to claim a tax treaty exemption for scholarship or fellowship grants, royalties and stipends paid to nonresident aliens which do not require the performance of a service. Unlike Form 8233, which is valid for only one year, Form W-8BEN is valid for a period of three calendar years.

Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

Form 8233 is an IRS form which is used to claim a tax treaty-based exemption from federal income tax withholding on income received for personal services (i.e., wages, salary, independent personal services, etc.). Form 8233 is valid only for the calendar year in which it is filed. The exemption from withholding becomes effective for payments made to an individual 10 days after the date on which the University Tax Department files the original Form 8233 with the IRS.

Form W-9, Request for Taxpayer Identification

Request for Taxpayer Identification is used to claim tax treaty benefits by a resident alien. If the form is used to claim tax treaty benefits, the form is valid for one year for wages and three years for fellowship or stipend payments.

Form SS-5, Application for a Social Security Card

Form SS-5 is an IRS form that is used by an individual to apply for a social security number.

Form W-4, Employee's Withholding Allowance Certificate

Form W-4 is an IRS Form that is completed by an employee in order to establish the amount of federal income tax withheld from his or her wages. Regardless of his marital status and number of dependents, a nonresident alien is generally limited to claiming single marital status, one withholding allowance and an additional \$7.60/week of withholding. If a Form W-4 is not filed, the University will withhold based at the maximum withholding rate: single marital status, 0 withholding.

Note: *A nonresident alien who is a permanent resident of one of the following countries may claim additional withholding allowances: America Samoa, Canada, Japan, Korea, Mexico, Northern Mariana Islands and students from India. Further, students from India are not required to have the additional \$7.60 per week withheld. Please contact the University Tax Department for more information.*

Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN)

Form W-7 is an IRS form which should be completed by individuals who are not eligible to receive a social security number and who do not already have an ITIN in order to apply for an IRS ITIN.

International Information Form (IIF)

The IIF is an internal University form that is designed to collect the information necessary to determine the U.S. tax residency status of a non-U.S. citizen. The form contains the information necessary to apply the substantial presence test that is used to make such determinations.

Form SSA-7028, Notice to Third Party of Social Security Number Assignments

Yale students and scholars applying for a social security number are required to complete this additional form and submit to the Social Security Administration along with the application for social security number Form SS-5.