

INTERNATIONAL INDIVIDUAL INFORMATION FORM & SUBSTITUTE IRS FORM W-8 BEN

Purpose of the form The purpose of this form is to determine the immigration and U.S. tax residency status of individuals who are neither U.S. citizens nor lawful permanent residents of the U.S:

- It is also used as a W-8 BEN substitute.
- In certain cases it will also be used to claim exemption from withholding pursuant to a tax treaty.

The IIF is required:

- For payees with any payment for personal or professional services, honoraria, non-employee prizes and awards, royalties, and other payments.
- For all payees holding B-1, B-2, WB or WT immigration status, regardless of the type of payment being requested.
- For payees with any payment for reimbursement of expenses that are not substantiated or do not satisfy University policy and are, therefore, reportable income.
- Complete both sides of the form and sign at the bottom of page 2.

SECTION 1 MUST BE COMPLETED BY EVERYONE REQUIRED TO SUBMIT THIS FORM

Name	Complete name, in the order: <ul style="list-style-type: none"> ▪ Last (family) name, First name, Middle name
Social Security # or ITIN	Either: <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>NOTE: If you do not have either a Social Security Number or an Individual Taxpayer Identification Number, complete and file Form SS-5 or Form W-7, as appropriate, and pursuant to form instructions, unless exception applies.</p> <p>EXCEPTION: SSN or ITIN is <u>not</u> required if the individual will receive only substantiated expense reimbursement paid pursuant to University policy.</p>
U.S. local street address	Local US. address
Foreign residence	Non-US address that is your residence.
Type of beneficial owner	Check the box that applies. <ul style="list-style-type: none"> ▪ The beneficial owner is the person who is the owner of the income for tax purposes and who beneficially owns the income. Thus, a person receiving income as a nominee, custodian or agent for another person is not the beneficial owner of the income. Generally, a person is treated as the owner of the income to the extent it is required under U.S. tax principles to include the amount paid in gross income on a tax return.
Country of citizenship	List the country (or countries) of citizenship
Country issuing passport	List the country whose passport you hold. (NOTE: This is the country where the passport was physically issued, if different from issuing country.)
Passport #	Complete passport number
Visa #	Complete US visa number NOTE: The visa number is printed in red on the visa. It is not the control number beginning with a year.
Prior visit to U.S.	Check yes or no. <ul style="list-style-type: none"> ▪ If you have ever been to the U.S. prior to this visit, you should check yes. ▪ If yes, complete section 5 on page 2 identifying your prior visa status and activities in the U.S.

Current immigration status	<p>Check the type of immigration status that you currently hold.</p> <ul style="list-style-type: none"> ▪ This is the status indicated on your Form I-94, arrival/departure card, if you are other than a green card holder. ▪ If you check U.S. Immigrant/Permanent Resident (green card holder), you may proceed to the bottom of page 2. Sign and date where indicated. ▪ Citizens of Canada or Mexico entering the U.S. without an I-94 must complete this section as if entering under B-1 or B-2 status.
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If current immigration status is B1, B2, WB, or WT	<ul style="list-style-type: none"> ▪ Give the number of days you will perform academic activities at Yale University during this visit on your current immigration status. ▪ Have you accepted honoraria or expense reimbursement from 5 or more U.S. institutions or organizations in the last 6 months? Check yes or no.
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NOTES:

A) Visitors in B-1 or WB status, who are NOT receiving an honoraria or payment for independent personal services, have no limit on the number of days they can be reimbursed for expenses. Substantiated reasonable expenses, paid in accordance with University policy, can be reimbursed up to the expiration of their B-1 OR WB status as stated on the I-94 card. This applies only to holders of B-1 or WB status; it does NOT apply to holders of B-2 or WT status.

B) Visitors admitted to the U.S. in B-1 or WB status, who are receiving an honorarium or an honorarium plus expenses, may perform services at Yale for a maximum of nine days, as long as they have not accepted payment of expenses and/or honorarium from more than five U.S. institutions or organizations in the previous six months. If either of these conditions is exceeded the individual may NOT receive any honorarium or honorarium plus reimbursement for expenses.

C) Visitors admitted to the U.S. in B-2 OR WT status, who are receiving an honorarium or an honorarium plus expenses, or are being reimbursed for expenses only, may perform services at Yale for a maximum of nine days, as long as they have not accepted payment of expenses and/or honorarium from more than five U.S. institutions or organizations in the previous six months. If either of these conditions is exceeded the individual may NOT receive any honorarium, payment for services or reimbursement for expenses.

SECTION 2	COMPLETE THIS SECTION IF YOUR VISA STATUS IS NOT B-1, B-2, WB or WT
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Immigration status for J-1	Check the appropriate J-1 subtype listed on your Form IAP-66.
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Actual primary activity	Check one activity. Note that some items apply only to activities not performed under Yale University sponsorship.
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SECTION 3	ANSWER ALL APPLICABLE QUESTIONS
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Actual date of entry into U.S.	<p>Give the month, day, and year of your date of entry into the U.S.</p> <ul style="list-style-type: none"> ▪ This date is stamped on the Form I-94 in your passport.
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Start date	<p>Give the month, day, and year of the start date of your current immigration status.</p> <ul style="list-style-type: none"> ▪ This date is stamped in your passport and is also on your immigration documents (e.g. IAP-66, I-20) if applicable.
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End date	<p>Give the month, day, and year of the projected end date of your current immigration status.</p> <ul style="list-style-type: none"> ▪ This is the expiration date of your visa, and will also be included on your immigration documents (e.g. IAP-66, I-20) if applicable.
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Source of funding	Is the service you will perform funded by a U.S. source or a non-U.S. source? Check one.
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Income-providing activity	Describe briefly in general the service you will perform (e.g. student, researcher, professor, etc.)
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If you are a student, what type?	Check the appropriate box.
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Spouse in U.S.	<p>Check the appropriate box.</p> <ul style="list-style-type: none"> ▪ If you have other dependents in the U.S., indicate how many.
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Sponsoring institution	Name the institution sponsoring the visit. <ul style="list-style-type: none"> This question should not be answered by an individual on B1, B2, WB or WT status.
Work authorization card	Do you have a work authorization card? Check yes or no.
Consultants/Self-employed	Do you or will you have an office or a fixed base in the U.S.? Check yes or no. <ul style="list-style-type: none"> If yes, give the number of days during the calendar year this was true.
Tax residence	The country where you last paid taxes as a resident. This can be different from your legal residence. (Do not include the U.S.) <ul style="list-style-type: none"> Did tax residency end? Check yes or no.

SECTION 4	COMPLETE IF CLAIMING TAX TREATY BENEFITS
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Certification	Use this section only to claim treaty benefits for fellowship, royalty and other nonservice payments. <ul style="list-style-type: none"> This form is to be used in lieu of Form 1001. Form 8233 is still the required form to claim a treaty benefit for service payments and honoraria. If the individual will not meet with the University Tax Department, the business administrator should contact the Tax Department to determine if a treaty benefit is applicable. <p>Complete items A through C:</p> <p>A. Enter the country where you claim to be a resident for income tax treaty purposes.</p> <p>B. If you are claiming benefits under an income tx treaty, you must have a taxpayer identification number (TIN), i.e. a social security number (SSN) or an individual taxpayer identification number (ITIN).</p> <p>C. The business administrator should contact the University Tax Department in advance in order to assist you in completing item C.</p>
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Page 2 SECTION 5	COMPLETE THIS SECTION IF YOU HAVE PREVIOUSLY VISITED THE U.S.
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Visa immigration activity	For each previous visit or immigration status, give: <ul style="list-style-type: none"> Date you entered the U.S.: month/day/year (approximate if necessary). Date you left the U.S.: month/day/year (approximate if necessary). Visa immigration status. J-1 Subtype (if immigration status was J-1), i.e., student, professor, researcher, short-term scholar. Primary activity. Have you taken any treaty benefits? Check yes or no. <p>Attach additional sheets if necessary.</p>
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SECTION 6	COMPLETE THIS SECTION TO DETERMINE YOUR TAX RESIDENCY STATUS
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A. Step 1: Resident Alien/Nonresident Alien determination	Check one of the boxes if appropriate. <ul style="list-style-type: none"> If you checked either box, skip Part B (Substantial Presence Test) and complete Part C.
B. Step 2: Substantial presence test	If you did not check a box in A, Step 1, above, residency status for tax purposes is determined by the number of days you have been physically present in the U.S. <p>Follow the instructions to calculate the total.</p> <ul style="list-style-type: none"> If the total is less than 183 you are a Nonresident Alien for tax purposes. If the total is 183 or greater you are a Resident Alien for tax purposes.
C. Summary of residency status for U.S. tax purposes	Check the appropriate box, as indicated by the information completed in A, Step 1 and B, Step 2, above.
Signature	Once completed, this form must be signed and dated by the beneficial owner of the income. <ul style="list-style-type: none"> Make sure you sign and date the form once you have completed it. Provide your local (Connecticut) phone number if known.