

HARVARD UNIVERSITY FOREIGN NATIONAL INFORMATION FORM (FNIF)

FOR ASSISTANCE CONTACT	
Harvard Tax Operations	
374 Holyoke Center	(617) 496-9919
Cambridge, MA 02138	(617) 496-5224

- 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 Harvard University **MUST** obtain written permission from the International Office of the sponsoring institution PRIOR TO receiving honoraria or service payments from Harvard.

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

Visitors on TN, H-1B or O visas not sponsored by Harvard University may **NOT** receive honoraria or service payments from Harvard.

Refer to the enclosed instructions for completing this form.

***** A copy of your I-94 Departure Record (a small white card inside your passport), a copy of your U.S. Visa from your passport, and a copy of your I-20, IAP66 or I-797 (immigration documents), if applicable, must be attached to this form. *****

Section A – General Information

<p>1. Last Name/Surname _____ Middle Initial _____ First Name/Given Name _____</p> <p>2. U.S. Social Security Number or U.S. Individual Taxpayer Identification Number _____</p> <p>3. Harvard I.D. Number _____</p> <p>4. United States Address</p> <p style="margin-left: 20px;">Line 1 _____</p> <p style="margin-left: 20px;">Line 2 _____</p> <p style="margin-left: 20px;">Line 3 _____</p> <p style="margin-left: 20px;">City/Town _____</p> <p style="margin-left: 20px;">State _____</p> <p style="margin-left: 20px;">Zip/Postal Code _____</p> <p>6. Telephone _____</p> <p style="margin-left: 20px;">Email Address _____</p>	<p>5. Foreign Address</p> <p style="margin-left: 20px;">Line 1 _____</p> <p style="margin-left: 20px;">Line 2 _____</p> <p style="margin-left: 20px;">Line 3 _____</p> <p style="margin-left: 20px;">City/Town _____</p> <p style="margin-left: 20px;">Region/Province _____</p> <p style="margin-left: 20px;">Zip/Postal Code _____</p> <p>Country _____</p>
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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. Tax Operations will determine your status upon review of this form.

7. I AM A PERMANENT RESIDENT. 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 NON-RESIDENT ALIEN FOR TAX PURPOSES. I DO NOT meet the requirements for tax residence in the United States of America.

10. If you are a non-resident 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)

13. Visa Type – Select One:

- B-1 WB (Visa Waiver for Business) J-1 Research Scholar H-1B J-1 Student
- B-2 WT (Visa Waiver for Tourism) J-1 Short Term Scholar TN F-1 Student
- Canadian Walk-over (No visa) J-1 Professor O-1 Other, please specify _____

14. Primary Purpose/Activity of Visit - Select one:

- Studying in a degree program Consulting Conducting Research
- Studying in a non-degree program Teaching Acquiring Training
- Lecturing Clinical Activities Temporary Employment
- Other, please specify _____

15. Country Issuing Passport _____ Country of Citizenship _____

16. Passport Number _____ Visa Number _____

Section D – Visa Immigration Activity In The Last Six Calendar Years (Substantial Presence Test)

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

18. What is the start date and end date of your primary purpose/activity indicated on your current I-20, IAP66 or I-797 (immigration document)?

Start Date: _____ / _____ / _____ **End Date:** _____ / _____ / _____
Month Day Year Month Day Year

19. Visa Immigration History – Enter your visits to the United States for the last 6 calendar years (**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 or Activity	Have you ever taken any Treaty Benefits?	
____/____/____	____/____/____	_____	_____	___ Yes	___ No
____/____/____	____/____/____	_____	_____	___ Yes	___ No
____/____/____	____/____/____	_____	_____	___ Yes	___ No
____/____/____	____/____/____	_____	_____	___ Yes	___ No
____/____/____	____/____/____	_____	_____	___ Yes	___ 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 non-resident 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 non-resident alien and feel you may qualify for a tax treaty exemption, additional forms (IRS Form 8233 or IRS Form W-8BEN) must be submitted with this completed "Foreign National Information Form". IRS Forms 8233 and W-8BEN may be downloaded from ABL or at the IRS website www.irs.gov/prod/forms_pubs/

IRS Form 8233 is used by non-resident aliens to claim 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. Part I of the form must be filled out completely. Tax Operations will determine if the payee is eligible for the exemption per IRS regulations and University administrative procedures. Tax Operations will complete Part II of the form and apply for the exemption. A new Form 8233 must be submitted for each calendar year with the "Foreign National Information Form" (FNIF) annual update.

IRS Form W-8BEN is used by non-resident aliens to claim exemption from withholding on other types of income (e.g., royalties, grants, scholarships, fellowships). Contact Tax Operations to determine if the Form W-8BEN is appropriate for the income being paid. The exemption must be based on a tax treaty to which the United States is a party. The form must be filled out completely. Tax Operations will determine if the payee is eligible for the exemption per IRS regulations and University administrative procedures.

-----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 for Tax Purposes" changes, I must submit a new "Foreign National Information Form" reflecting the changes to: Harvard University, Tax Operations, 1350 Massachusetts Ave., 374 Holyoke Center, Cambridge, MA 02138.

Signature _____

Date _____

HARVARD UNIVERSITY

Instructions - FOREIGN NATIONAL INFORMATION FORM

FOR ASSISTANCE CONTACT:

Harvard Tax Operations
347 Holyoke Center, Cambridge, MA 02138

(617) 496-5224
(617) 495-7815

Section A

1. **Name:** Your name as it appears on your Social Security, Individual Taxpayer Identification card or Passport.
2. **Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN):** Enter an SSN **OR** ITIN. All employees must provide a SSN. All individuals requesting tax treaty benefits **must** provide a SSN or ITIN. You can apply for a U.S. SSN by submitting Form SS-5, *Application for a Social Security Card*, and appearing in person at a Social Security Administration Office. If you are not eligible for a SSN, you may need to apply for an ITIN using IRS Form W-7. Refer to IRS Form W-7 for instructions.
3. **Harvard ID Number:** If you are or have been an employee, student, fellow or affiliate, this is your nine-digit identification number assigned by Harvard University.
4. **United States Address:** This is your current mailing address in the United States. Do not use a U.S. post office box number or University office address.
5. **Foreign Address:** This is your home mailing address outside the United States.
Note: You are responsible for notifying the University of any address change.
6. **Telephone Number and Email Address:** If available, provide us with an email address and telephone number where Harvard can contact you with questions.

Section B

7. - 9. **Residence Status for Tax Purposes:** Indicate your tax residence status.
10. **Country of Tax Residency:** This is the country that governs the way your income is taxed. In many cases, the country where you are a citizen, live, and have residency for income tax purposes is the same. However, if you do not live and work in the country where you are a citizen, the following example may assist you in determining your tax residency status. For example, a researcher who is a citizen of Country A and who has been living, working and paying taxes in Country B, is likely to be a resident for tax purposes in Country B.

Section C

All information in Section C should reflect the most current passport and visa information. Visa type may be obtained from your I-20, IAP66 (Section 4), I-797 or other immigration documents issued by the U.S. Immigration and Naturalization Service. Please attached copies of your immigration documents to this form, including your I-94 Departure Record (a small white card inside your passport), your U.S. visa from your passport, and your I-20, IAP66 or I-797, if applicable.

Section D

16. **Start and End Date of Primary Purpose/Activity:** This date will be reflected on your current I-20, IAP66 or I-797 (immigration documents).
17. **Visa Immigration History:** List your entry and exit dates and the visa types you have had during your visits to the U.S. during the last 6 calendar years. **Do not list B1/WB or B2/WT visa types.**
Note: F and J students do not need to document short vacations home during semester breaks for first five years.

Section E

Important information on tax treaty exemptions and IRS 8233 and W-8BEN forms.

Certification

You must sign and date this form.