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## University of Florida's Foreign National Information Form (FNIF) Guide

The Foreign National Information Form (FNIF) is a required document for foreign nationals who receive payments from the University of Florida. Although it is not an IRS form itself, information provided by the visitor is used to complete different IRS forms. Making sure the form is filled out completely, accurately, and legibly is key to compliance and timely processing.

### What is the purpose of the Foreign National Information Form (FNIF)?

The Foreign National Information Form (FNIF) must be filled out by any University of Florida visitor, staff, faculty, student, or independent contractor, who is not a U.S. citizen or Legal Permanent Resident that will work on campus or receive a scholarship, fellowship, or other type of payment from the University.

This form is used to determine the appropriate tax status of an international employee or payee. It is used to classify a visitor as a nonresident or resident for tax purposes. Additionally, many countries have income tax treaties with the United States that can reduce or eliminate the foreign national's tax withholding. This form asks the foreign national questions about their current visa status and about visas issued during previous trips to the U.S., as well as whether treaty benefits were taken during those trips. It aids the University in determining whether the foreign national is currently eligible for treaty benefits.

### What are tax treaties?

The United States has tax treaties with a number of foreign countries. Under these treaties, residents (not necessarily citizens) of foreign countries are taxed at a reduced rate, or are exempt from U.S. taxes on certain types of income they receive from sources within the United States. These reduced rates and exemptions vary among countries and specific types of income. UF Payroll & Tax Services performs an analysis on your new-hires to see if they are eligible. If eligible, Payroll & Tax Services will return a prepared IRS Form 8233 for your new hires' signatures so they may begin receiving benefits. Please note that there is no automatic renewal of a tax treaty, and one must be signed for every year of eligibility. For more information visit the [IRS United States Income Tax Treaties](#) webpage.

### What is the purpose of the 9-5-6 Rule?

The 9-5-6 rule allows foreign nationals entering under B-1 and B-2 visas to be paid honorariums only if they are at the University of Florida no longer than 9 days and have not accepted payment or associated incidental expense reimbursement from more than 5 organizations in the previous 6 month period (9-5-6 rule). A B-1 visa is for business travelers while a B-2 visa is a tourist visa. Remember that travel expenses that have receipts may be reimbursed to B-1 or WB visitors even though they are outside the 9-5-6 rule.

Note these are documented, receipted expenses that are being reimbursed, and not payments to the visitor as a travel allowance or stipend even though the amount paid may be less than the expenses incurred. B-2 and WT visitors may ONLY receive honoraria payments or travel reimbursements if they conform to the 9-5-6 rule.

Payments to nonresident aliens for tax purposes for services performed or benefits received within the U.S. may be subject to the default tax withholding rate of 30%. If a nonresident alien believes they qualify for a tax treaty exemption, they must have a valid US Individual Tax Identification Number (ITIN) or a Social Security number, and complete IRS Form W-8BEN noting the clause in the treaty exempting their activity. These documents must be submitted with the completed "Foreign National Information Form". IRS Form W-8BEN may be downloaded from the [IRS website](#).

### Additional Documentation Checklist

- U.S. Visa (from your passport)
- I-94 Form Arrival/Departure Record (small white card/electronic version). Available for reprint by the visitor at the [Dept of Homeland Security I-94 retrieval website](#).
- Form I-20 (Certificate of Eligibility for Nonimmigrant Student Status issued by F-1 Sponsors)  
**OR**
- Form DS-2019 (Certificate of Eligibility issued by J-1 sponsors),  
**OR**
- Form I-797 (for H1-B, or if person is pending or transitioning to another immigration type)
- Social Security Card (SSN) / Individual Taxpayer Identification Number (ITIN)
- I-9 Form Employment Eligibility Verification Form
- [SDN List Verification](#) – check employee name in [SDN website](#) to verify foreign national is allowed entry in the U.S.

**FNIF Breakdown**

**Department Section**

This section is to be completed by **Department Representative**

Purpose for submitting this form:  
Employee (mark the appropriate box below)

<input type="checkbox"/> New to University	<input type="checkbox"/> Independent Contractor/Honorarium (Amount \$ _____ )
<input type="checkbox"/> New to Department	<input type="checkbox"/> Award (Amount \$ _____ )
<input type="checkbox"/> Previously Employed as Student Assistant	<input type="checkbox"/> Fellowship (Amount \$ _____ )
<input type="checkbox"/> Change in Visa Status	<input type="checkbox"/> Scholarship Student Financial Aid (Amount \$ _____ )
<input type="checkbox"/> Change in Personnel Office	<input type="checkbox"/> Scholarship - (Amount \$ _____ )
	<input type="checkbox"/> Tuition paid to University Financial Services
	<input type="checkbox"/> Paid to Student

Annual Salary \$ \_\_\_\_\_

Position Title \_\_\_\_\_

Department Name \_\_\_\_\_

Campus PO Box \_\_\_\_\_

Department Contact Person \_\_\_\_\_

Telephone Number \_\_\_\_\_ Ext. \_\_\_\_\_

Email Address \_\_\_\_\_

**Figure 1: Department Section, Purpose and Terms of Visit**

This section must be completed by the representative who is hosting the foreign national. This section provides the foreign national’s current situation – if this is their first visit or if this is a returning visit. Salary, title, type of compensation and the department’s contact information should also be included. For the salary, even though the visitor is to be paid an hourly wage, and the hours to be worked may be indeterminate, an annual estimated amount for earnings must be given as some treaty benefits have earnings limits.

**Foreign Nationals Section – Personal Information**

The remainder of this form (both sides) is to be completed by **Foreign National**

1. Surname _____				First _____		Middle _____		<input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Mrs. <input type="checkbox"/> Dr.					
2. Social Security # or ITIN # _____						UFID # _____		3. Date of Birth _____ / _____ / _____					
<input type="checkbox"/> Applied for SSN *      *Attach letter from Social Security Administration								Month		Day		Year	
4. U.S. Local Street Address _____						5. Foreign Residence Address _____							
Address Line 2 _____						Address Line 2 _____							
Address Line 3 _____						Address Line 3 _____							
City _____						City _____				Postal Code _____			
State _____						Province/Region _____							
Zip Code _____						Province/Region Postal Code _____							
Telephone Number ( _____ ) _____						Country _____							
Email _____													
6. Country of Citizenship _____						7. Country that issued Passport _____							
8. Passport Number _____						9. Visa Number (not control number) _____							

**Figure 2: Foreign National Section, Personal Information**

In this section, the foreign national must provide his/her general information:

**Surname:** Enter Last name/Family name

**First and Middle Names:** Enter your complete first and middle names (if any)

**SSN or ITIN:** Enter U.S. social security number issued by the U.S. Social Security Administration or ITIN number. Do not list numbers not assigned by the U.S. Social Security Administration, e.g. Canadian social security numbers.

**Applied for SSN:** Check this box if you applied for a social security number with the U.S. Social Security Administration and attach the letter received from the SSA Office to this documentation.

**UFID:** Enter your UFID number issued by the University of Florida (####-####)

**Date of Birth:** Give Date of Birth in the following format – Month/Day/Year (MM/DD/YYYY)

**Foreign Residence Address:** List your non U.S. address (permanent address abroad). This information is required for tax treaty exemption. The foreign country listed here will be the country used as the country of tax residency for the visitor.

**U.S. Local Street Address:** List your local home address. If unknown, list address of your UF employer.

**Country of Citizenship(s):** This country may be different than the country of tax residency listed as the Foreign Residence Address.

**Country that issued Passport**

**Passport Number:** Enter your passport number

**Visa Number:** Enter your visa number. This is not the control number. It is usually an eight-digit number found below the expiration date.

**Foreign Nationals Section – U.S. Immigration Status**

10. Your <b>Current U.S. Immigration Status:</b> <input type="checkbox"/> U.S. Immigrant/Permanent Resident <input type="checkbox"/> OPT <input type="checkbox"/> F-1 Student <input type="checkbox"/> Other _____ <input type="checkbox"/> J-1 Exchange Visitor <input type="checkbox"/> H-1 Temporary Employee <input type="checkbox"/> J-2 Spouse or Child of Exchange Visitor		
11. If Immigration Status is J-1, What is the Category? <u>Check Only One</u> <input type="checkbox"/> 01 Student <input type="checkbox"/> 03 Professor <input type="checkbox"/> 05 Research Scholar <input type="checkbox"/> 02 Short Term Scholar <input type="checkbox"/> 04 Alien Physician <input type="checkbox"/> 06 Other		
12. What is the Primary Purpose of your Current Stay in the U.S.? <u>Check Only One</u> <input type="checkbox"/> 01 Studying in a Degree Program <input type="checkbox"/> 05 Observing <input type="checkbox"/> 09 Demonstrating Special Skills <input type="checkbox"/> 02 Studying in a Non-Degree Program <input type="checkbox"/> 06 Consulting <input type="checkbox"/> 10 Clinical Activities <input type="checkbox"/> 03 Teaching <input type="checkbox"/> 07 Conducting Research <input type="checkbox"/> 11 Temporary Employment <input type="checkbox"/> 04 Lecturing <input type="checkbox"/> 08 Training <input type="checkbox"/> 12 Here with Spouse		
13. What is the Actual Date you first entered the U.S. in your present immigration status? _____ Month Day Year	14. What is the Start Date on your current immigration form (i.e., DS-2019, I-20, or I-797, as applicable)? _____ Month Day Year	15. What is the Projected End Date of your present immigration status? _____ Month Day Year

**Figure 3: Foreign National Section, U.S. Immigration Status**

**Current U.S. Immigration Status:** Enter the type of VISA you will be using to enter the U.S.

**J-1 Category:** If you indicated J-1 Exchange Visitor for Line 10, please indicate the appropriate J-1 category. The most common choices are listed. **CHECK ONLY ONE.**

**Primary Purpose:** Indicate which activity in which you spend the majority of your time doing. **CHECK ONLY ONE.**

**Actual Date of Entry:** Must include month, day and year (MM/DD/YYYY). Provide an approximate date if you do not know. It should not be a date before you entered the United States.

**Start Date:** Must include month, day and year. Provide an approximate date if you do not know. This date should be the date your current visa type began.

**Projected End Date:** For previous immigration statuses, this is the date you changed to another immigration status, or the date you left the U.S. For your present status, this is the date your current status will expire.

## Foreign Nationals Section – General Information

<p>16. If Student, What Type?</p> <p><input type="checkbox"/> Undergraduate      <input type="checkbox"/> Graduate</p> <p><input type="checkbox"/> Post Graduate      <input type="checkbox"/> Medical Student</p>	<p>17. <input type="checkbox"/> Single      <input type="checkbox"/> Married</p> <p>If Married, is Spouse in U.S.?    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>Number of other dependents here excluding spouse: _____</p>
<p>18. For Independent Contractors/Self-Employed Individuals:</p> <p>Do you/will you have an office (fixed base) in the U.S.?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>If Yes, how many days in this tax year did you/will you have an office (fixed base)? _____ Days</p>	<p>19. Country of Tax Residence if Different from Foreign Residence Address:</p> <p>Did tax residency end?    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>If Yes, when?    _____ / _____ / _____</p> <p style="text-align: center;">Month      Day      Year</p>

**Figure 4: Foreign National Section, General Information**

**Type of Student:** Choose the category that best describes your student status.

**Marital Status:** Indicate whether you are single or married and if you have your spouse and/or additional dependents (i.e. children) with you.

**Independent Contractors (Consultants)/Self-employed Individuals:** Check the appropriate box. This includes any office at any location specifically identified with you.

**Tax Residence:** Country where you last paid taxes as a resident. This may be different from your country of legal residence. Do not include the U.S. unless you have met the Substantial Presence Test.

**Foreign Nationals Section – Prior U.S. Immigration Activity**

Prior U.S. Immigration Activity					
20. Please list all travel into the U.S. (Month-day-year Required):					
Date of Entry to U.S.	Date of Exit from U.S.	Visa Immigration Status	VISA Number	Purpose of Stay	Have You Taken Any Treaty Benefits?
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No
/ /	/ /				<input type="checkbox"/> Yes <input type="checkbox"/> No

**Figure 5: Foreign National Section, Prior U.S. Immigration Activity**

**Prior U.S. Immigration Activity:** This information is used for compliance with the 9-5-6 rule and for the Substantial Presence Test. The Substantial Presence Test determines how a foreign national should be taxed. Information in this section should be as detailed as possible, including all visits to the U.S. with dates in MM/DD/YYYY format. This section may not be left blank. The current visit should always be listed even though the end date is unknown. Naturally, the current visit will not have a date of exit. Use additional sheets if necessary.