

Foreign National Information System (FNIS)

[Foreign National Information System \(FNIS\)](#) [1]



If you receive payment from Yale University, including a stipend, fellowship, wage, travel grant, or any other type of compensation, you will need to provide the [Yale University International Tax Office](#) [2] the information required to determine your tax status.

- You may provide this information by [registering with the International Tax Office](#) [2] and completing the Foreign National Information System (FNIS) application.
- After registering, [email the International Tax Office to request a link to complete the FNIS application](#) [2] if they haven't already sent you this link.

Once You Complete the FNIS Application, the International Tax Office Will:

1. **Review your tax status**
2. **Advise international students and scholars on determining proper tax withholding**, including whether or not you are eligible to claim a reduced income tax withholding rate because of a tax treaty and/or an exemption from FICA (Social Security) withholding. If advised to apply for an ITIN in order to receive tax treaty benefits, please [contact OISS](#) [3].
3. **Provide guidance with completing the necessary forms.** A reduced rate of federal income tax withholding (including full exemption) pursuant to a tax treaty is only effective if the treaty is applicable and the necessary paperwork is completed, signed and approved by the International Tax Office. The reduced withholding rate will apply only to payments made after the necessary paperwork has been completed and signed by the individual, approved by the University tax department and filed with the IRS.
4. **Provide advice to the University community regarding international tax withholding and reporting requirements** on payments made to the University's growing population of international students and scholars through ongoing training sessions, communications, an interactive web tool, etc.
5. **Establish and monitor controls regarding tax withholding and reporting** as a result of treaty expiration, residency status, et cetera. As a result, the International Tax Office will periodically send you forms to complete.

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Source

URL: <https://oiss.yale.edu/employment-taxes/for-scholars/us-taxes/foreign-national-information-system-fnis>

Links

[1] <https://oiss.yale.edu/employment-taxes/us-taxes/foreign-national-information-system-fnis> [2]

<https://your.yale.edu/work-yale/financial-management/tax-compliance-and-planning/international-tax-office> [3]

<https://oiss.yale.edu/about/contact-oiss>