Upon arriving at Yale, it is important to understand your U.S. tax obligations so you are ready when the filing season arrives in the Spring. Here is what you can do to get prepared now.

The Internal Revenue Service (IRS) requires Yale University to apply specific federal tax withholding and reporting rules consistent with your U.S. tax status, i.e., resident or nonresident tax filers. Resident tax filers are taxed the same as U.S. citizens, while nonresident tax filers are taxed under different withholding and reporting rules.

**Students and scholars who are not U.S. citizens and who receive any form of payment from Yale (e.g., wages, stipend, fellowship, financial aid that exceeds tuition, awards etc.) are required to complete the Foreign National Information System (FNIS) application with the International Tax Department.** Once the FNIS application is completed and submitted to the International Tax Department, you will receive notification regarding your U.S. tax residency status, tax treaty eligibility, and instructions for completing Form W-4 and CT-W4. Some students and scholars might have already received an email from the International Tax Office with a username and password to access FNIS, so please check your inbox and complete FNIS as soon as possible. If you have not received an email from the International Tax Office with the FNIS application link until today, then please do not wait any longer and request access to FNIS by clicking the second link [here][1].

Read through our website to determine if you are eligible for a U.S. social security number (SSN) [2]. If you are eligible, you should fill out the form on our website to request an appointment for a SSN.

If you are receiving funds from Yale and are not eligible for an SSN, apply for an [Individual Tax Identification Number (ITIN)][2] [2] now.
New To Yale? Taxes & SSN
Published on Office of International Students & Scholars (https://oiss.yale.edu)

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