If you will receive payment from Yale University, including a stipend, fellowship, wage, travel grant, or any other type of payment, you will need to provide the Yale University International Tax Office [1] the information required to determine your tax status. Before you schedule an appointment, please send an email to internationaltax@yale.edu [2] or call (203) 432-5530. On the subject line of your email please write: Request for Foreign National Information System (FNIS) application link.

Click here for information to register with the International Tax Office and to request the Foreign National Information System (FNIS) application [3].

The Yale University International Tax Office is located at 25 Science Park, 6th Floor, 150 Munson Street.

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 [4].
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.