

FOREIGN NATIONALS COMMONLY USED FORMS

Form	Application	Responsibility
IRS Form 1042S Foreign Person's U.S. Source Income Subject to Withholding	Used to report independent personal service payments made to foreign nationals to the IRS. The foreign national receives a copy for tax purposes. Similar to a W-2 form.	The Foreign National Tax Processing Unit of Financial Operations prepares these forms annually.
FNIF: University of Pittsburgh Foreign National Information Form	The FNIF is used to collect information about University payments to foreign nationals providing independent personal services or who are receiving an award or stipend. The form must be completed and attached to the Disbursement Request with the foreign national's U.S. Taxpayer identification Number when applying for exemption from Federal income tax via U.S. treaty.	University departments are responsible for providing the FNIF. The foreign national provides the information and signs the form.
IRS Form W-7 - Application for IRS Individual Taxpayer Identification Number	Form W-7 is used to apply for an individual taxpayer identification number (ITIN). An ITIN is issued by the U.S. Internal Revenue Service (IRS) to individuals who are required to have a U. S. taxpayer identification number and are not eligible to obtain a social security number (SSN). The ITIN is for tax purposes only. Any individual who is not eligible to obtain a SSN, but who must furnish a taxpayer identification number to the IRS, must apply for an ITIN on Form W-7.	Prepared by foreign national and submitted directly to the IRS.

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<p>IRS Form W-8 BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding</p>	<p>Form W-8 BEN documents that the foreign national is exempt from Federal income tax or is taxed at a reduced rate for scholarships and fellowships.</p>	<p>The University FNIF is used to determine if the scholarship or fellowship is taxable. If not taxable or taxable at a reduced tax rate, a Form w-8BEN is prepared for the foreign national by the Foreign National Processing Unit of Financial Operations. A taxpayer identification number must be provided to complete the Form w-8BEN. The foreign national signs the form.</p>
<p>IRS Form 8233 Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual</p>	<p>Form 8233 documents that the foreign national is exempt from Federal income tax or is taxed at a reduced rate for independent personal services or services performed as an employee. Services provided outside the United States are not reported to the IRS and are not subject to U.S. Federal income tax.</p>	<p>The University FNIF and Disbursement Request are used to determine if independent personal services are taxable. If not taxable or taxable at a reduced tax rate, a Form 8233 is prepared for the foreign national by the Foreign National Processing Unit of Financial Operations. A taxpayer identification number must be provided to complete the Form 8233. The foreign national signs the form.</p>
<p>Departmental Foreign National Tax Letter</p>	<p>Used when the payment to a foreign national is for reimbursement of travel, lodging or business expenses in connection with a visit to the University, and payments to foreign nationals who remain overseas. These payment situations are not subject to Federal income tax withholding and reporting</p>	<p>Completed by the University department and attached with the Form I-94 to the Disbursement Request. Submit directly to the Payment Processing Department.</p>

	requirements. No I-94 or U.S. TIN is needed from the foreign national.	
INS Form I-94	<p>The Form I-94, Arrival and Departure Record, is issued to foreign visitors upon entry to the U.S. in a non-immigrant visa category. It is used by the INS to track the dates of arrival and departure.</p> <p>The I-94 card is extremely important as it is evidence of the individual's lawful admission to the U.S. in a specific immigration (visa) status. The I-94 card indicates the type of non-immigrant visa category under which the individual was admitted to the country, the date and place of admission, and the length of stay authorized stay by the INS on arrival. The I-94 card also contains an admission number, printed on the top left-hand corner, the foreign visitor's name, date of birth, and country of citizenship. It is surrendered to the INS on departure from the U.S. and used to verify that the foreign national has not remained beyond the authorized stay granted on arrival. The I-94 is used with other immigration-related documents to complete Form I-9 (Employment Eligibility Verification Form) and to determine if the individual is eligible to receive payment while in the U.S.</p>	<p>The University department administrator is responsible for obtaining a copy of the foreign national's Form I-94 and attaching it to the Disbursement Request in all cases when the foreign national has come to the U.S. in connection with the payment.</p>