

Instructions for Completing the Foreign National Information Form

1. Enter area code and 7 digits with or without dashes or parentheses. Phone numbers are properly formatted once you tab out of the field.
2. Do not use a P.O. Box unless that is your only foreign address.
3. List the country that issued your passport, not the country in which you obtained the passport. If you are a citizen of more than one country, one of which is the United States, you are not a foreign national for US tax purposes. You are treated as a US citizen and your foreign citizenship is ignored.
4. This is the country in which you were taxed as a resident during your visit to the USA or immediately before coming to the USA for the purpose of this visit. Your country of tax residence determines the income tax treaty that applies to reduce your income taxes on US income if you otherwise meet the conditions of the applicable treaty provisions.

A resident for income tax purposes includes any individual who, under the internal laws of the treaty country, is liable to tax in that country by reason of his domicile, legal residence, or, in the case of some income tax treaties, citizenship. The phrase "liable to tax" does not require actual taxation. Thus, the fact that an individual is only nominally taxable does not preclude that individual from meeting the applicable "liable to tax" standard. An individual who is liable to tax in the treaty country only in respect of income from sources within that country is not a resident for income tax treaty purposes. An individual who is claiming to be a resident of a treaty country that is not the country of his last permanent residence must be prepared to provide proof of tax residence in the claimed treaty country.
5. If you are a student in the USA in F, M, J, or Q status, you do not count days for determining US tax residency while in the USA for 5 calendar years. Therefore, for those 5 calendar years, you are a nonresident for US tax purposes, subject to US tax only on US source income. Once your stay in the US exceeds 5 calendar years, you must count your US days for purposes of determining US tax residency.

If you become a US resident under the 183-day US residency formula, you are subject to US tax on worldwide income. If you have substantial income outside the USA, you may wish to extend the 5 calendar year limitation. You can do so by writing to the IRS stating the facts and circumstances that support a claim that you are not intending to reside permanently in the USA. The instructions for submitting this letter are in IRS Publication 519. Once you have received a letter from the IRS agreeing with your claim, your US days for purposes of the 183-day residency formula do not count for the 6th and subsequent calendar years as covered by the IRS letter. Alternatively, you may include the facts and circumstances supporting this claim with Form 8843 with your tax return.

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6. Indicate if your spouse accompanied you in the USA at any time during the calendar year. This information is used to determine if you are entitled to a deduction for your spouse if you are a resident of Japan or the Republic of Korea.
7. Indicate if your spouse is employed while in the USA. This information is used to determine if you are entitled to a deduction for your spouse if you are a US national or a resident of Japan, the Republic of Korea, Mexico, or Canada, or a resident of India who entered the USA for the primary purpose of studying.
8. Click on the type of immigration status that you currently hold or enter your immigration status under 'Other' if it is not in the list. Note that an Employment Authorization Document (EAD) is not an immigration status. Your immigration status is noted on the Form I-94, Arrival/Departure document that is stapled into your passport. If you are a US Lawful Permanent Resident, enter US Permanent Resident and proceed to the bottom of the form. Print the form, sign and date it.
9. Click on the description of the primary purposes for your visit to the USA. If you are a resident of a country with which the United States has an income tax treaty, this information is used to determine if you meet the conditions of the treaty for exemption from tax.
An income tax treaty may confer benefits upon students, trainees, teachers, and researchers. As a condition for the treaty benefit, the treaty may require that the primary purpose of your entry to the USA be for studying, acquiring training, teaching or engaging in research. If you entered the USA for the primary purpose of studying, you cannot claim an income tax treaty benefit as a teacher even if you are working as a teaching assistant. If you entered the USA in a derivative status, such as J-2, your primary purpose for entering the USA is to accompany the primary visa holder. You cannot qualify under an income tax provision that requires that you enter for a stated purpose, such as studying, as a condition for qualifying for the treaty benefit.
10. This is the country in which you were taxed as a resident during your visit to the USA or immediately before coming to the USA for the purpose of this visit. Your country of tax residence determines the income tax treaty that applies to reduce your income taxes on US income if you otherwise meet the condition of the applicable treaty provision.
A resident for income tax treaty purposes includes any individual who, under the internal laws of the treaty country, is liable to tax in that country by reason of his domicile, legal residence, or in the case of some income tax treaties, citizenship. The phrase "liable to tax" does not require actual taxation. Thus the fact that an individual is only nominally taxable does not preclude that individual from meeting the applicable "liable to tax" standard. An individual who is liable to tax in the treaty country only in respect of income from sources within that country is not a resident for income tax treaty purposes. An individual who is claiming to be a resident of a treaty country that is not the country of his last permanent

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residence must be prepared to provide proof of tax residence in the claimed treaty country.

11. Enter the number that is in the lower right quarter of your US visa document.
12. This date is the first date that you first set foot in the USA in this status. This date is usually, but not always, after the INS Visa Start Date in time. If you are a tax resident in a country with which the US has an income tax treaty, this date is used to determine the beginning of the treaty benefit period. Passport and any original documents should be stamped.
13. This is the status expiry date indicated by your immigration documents. It is stamped on your form I-94, Arrival/Departure Record that is stapled into your passport. If your expiry date is D/S for Duration of Status, indicate the projected date that your program of study will end.
If you are a tax resident in a country with which the US has an income tax treaty, this date is used to determine whether you meet the conditions of the treaty for a benefit.
If the treaty has a provision that causes a loss of a treaty benefit if you exceed a specified period, and your last day in the USA indicates that you will exceed that period, you cannot claim the treaty benefit from the outset.