

## FOREIGN NATIONAL TAX INFORMATION FORM

LAST NAME:	<input style="width: 60%;" type="text"/>
FIRST NAME:	<input style="width: 60%;" type="text"/>
MIDDLE NAME:	<input style="width: 60%;" type="text"/>
UH PEOPLESOFT ID (seven digits):	<input style="width: 60%;" type="text"/>
EMAIL ADDRESS:	<input style="width: 60%;" type="text"/>
<p>HAVE YOU OBTAINED A SOCIAL SECURITY NUMBER?</p> <p style="text-align: center;"> <input type="checkbox"/> YES    <input type="checkbox"/> NO         </p> <p>IF YES, PLEASE PROVIDE IT BELOW</p> <p style="text-align: center;"><input style="width: 150px; height: 20px;" type="text"/></p>	

**FOREIGN NATIONAL: PLEASE READ ATTACHED MEMO FOR FURTHER INFORMATION**

**DEPARTMENT: UPLOAD THIS FORM AND IMMIGRATION DOCUMENTS\* TO HIRE ePAR**

**HR: SCAN FORM AND DOCUMENTS IN K: DRIVE (outside tax year folders)**

**\*Department: Upload to the ePAR the set of documents listed below (including travel history) based on visa status.**

**Go to the I-94 website to get travel history: <https://i94.cbp.dhs.gov/I94/#/home>**

<b>F-1</b>	<b>OPT</b>	<b>J-1</b>	<b>J-2</b>
<ul style="list-style-type: none"> <li>• Passport</li> <li>• F-1 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-20</li> </ul>	<ul style="list-style-type: none"> <li>• Passport</li> <li>• F-1 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-20</li> <li>• EAD</li> </ul>	<ul style="list-style-type: none"> <li>• Passport</li> <li>• J-1 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-DS-2019</li> </ul>	<ul style="list-style-type: none"> <li>• Passport</li> <li>• J-2 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-DS-2019</li> <li>• EAD</li> </ul>
<b>CPT</b>	<b>H-1B</b>	<b>TN</b>	<b>O-1</b>
<ul style="list-style-type: none"> <li>• Passport</li> <li>• F-1 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-20</li> </ul>	<ul style="list-style-type: none"> <li>• Passport</li> <li>• H-1B Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-797</li> </ul>	<ul style="list-style-type: none"> <li>• Passport</li> <li>• TN Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-797, if any</li> </ul>	<ul style="list-style-type: none"> <li>• Passport</li> <li>• O-1 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-797</li> </ul>
<b>L-2 Spouse</b>	<b>E-2 Spouse</b>	<b>TPS</b>	<b>Adjusting Status</b>
<ul style="list-style-type: none"> <li>• Passport</li> <li>• L-2 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-797, if any</li> <li>• EAD</li> </ul>	<ul style="list-style-type: none"> <li>• Passport</li> <li>• E-2 Visa</li> <li>• I-94 Travel History</li> <li>• Latest Form I-797, if any</li> <li>• EAD</li> </ul>	<ul style="list-style-type: none"> <li>• Passport, if any</li> <li>• EAD</li> </ul>	<ul style="list-style-type: none"> <li>• Passport, if any</li> <li>• I-485 Receipt</li> <li>• EAD</li> </ul>

## Instructions

The University of Houston's ("UH") Tax Department is streamlining the way it gathers immigration history, current visa status, and other foreign information from newly hired Nonresident Aliens ("NRA"). This information is gathered to determine how the NRA's tax withholding will be set up in UH payroll, as there are different rules when determining their withholding of Federal income and FICA taxes.

The new NRA employees will enter information into a secure website called FNIS (Foreign National Information System). FNIS was created by Thomson Reuters, the company whose computer software the Tax Department uses for treaty benefit analysis.

### **The NRA new-hire process is as follows:**

1. The NRA's hiring department will have the NRA complete and sign the Foreign National Tax Information Form, sign a copy of the NRA W-4 instructions (attached), collect copies of requested paperwork (listed on the bottom of page 1) then, attach the 4 page form, signed Form W-4 instructions, and copies of the documents to the new-hire's ePAR.
2. HR will scan the Foreign National Information Form in the k:drive. The Tax Department will access the documents scanned in the k:drive and send the NRA an email with instructions on how to complete the tax exemption process.
3. Each NRA new-hire will receive an e-mail welcoming them to FNIS that gives instructions about how to login and enter their information in FNIS.
4. Once the information is completed in FNIS, the NRA new-hire will approve this information in FNIS, and they will click a link that sends an automated e-mail to the Tax Department for review.
5. Upon receiving this e-mail, the Tax Department will review their information for completeness and either approve or deny their application. If denied, the Tax Department will send the NRA new-hire an e-mail explaining what information is missing and the steps to correct their submission. Once the information is corrected, the NRA new-hire will again approve their information and click the link to send the Tax Department another e-mail.
6. Once approved, the Tax Department will perform an analysis using Thomson Reuters software and inform the NRA via email IF any forms need to be signed to receive federal income tax treaty benefits.

**NOTE:** The tax exemption will not be applied to the NRA's payroll checks, until the NRA has submitted the signed exemption form to the Tax Department.

## NONRESIDENT ALIEN INSTRUCTIONS FOR FORM W-4

Nonresident Aliens should use the following instructions instead of the instructions on Form W-4. This is because of the restrictions on a Nonresident Alien's filing status, the limited number of exemptions, and the fact that a Nonresident Alien cannot claim the standard deduction on his/her U.S. income tax return.

1. Step 1(a) (b) of W-4 - enter your personal information
2. Step 1(c) of W-4 - check the **"Single or Married filing separately"** box regardless of actual marital status.
3. Step 3 - **Do Not** complete Step 3, **unless** you're a resident of Canada, Mexico, South Korea, or India (exceptions discussed below).
4. Step 4(c) - write "nonresident alien" or "NRA" on the space below Step 4(c)
5. Do NOT claim "Exempt" withholding status in the space below Step 4(c)

### EXCEPTIONS TO WITHHOLDING ALLOWANCE ON Step 3

**Note:** Only nonresident aliens who are U.S. nationals, residents of **Canada, Mexico, or South Korea**, or students and business apprentices from **India** who qualify for benefits under Article 21(2) of the income tax treaty with India can claim the **"child tax credit"**.

**A qualifying child for purposes of the child tax credit is a child who:**

- Was under age 17 at the end of 2020;
- Is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew);
- Is a U.S. citizen, a U.S. national, or a resident alien;
- Did not provide over half of his or her own support for 2020;
- Lived with you more than half of 2020. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home;
- Is claimed as a dependent on your return.
- Has an SSN valid for employment issued on or before the due date of the 2020 return (including extensions).

## **NONRESIDENT ALIEN EMPLOYEE INFORMATION**

1. The University of Houston System uses the guidelines for Nonresident Alien Tax Withholding as published in IRS Publications 515 and 901.
2. All monies paid through the Payroll System will be considered salary or wages, not scholarship funds, and thus will be subject to the Rules in IRS Publications 515, 519 and 901.
3. Nonresident Aliens must complete an IRS Form W-4 Tax Withholding form even if they currently qualify for an exemption. This Form W-4 must comply with the Rules in IRS Publications 519, and will be used when the withholding exemption expires because of a time or dollar limit. This will be done automatically by the UHS Payroll Department.
4. When a withholding exemption expires and there is no current or valid Form W-4 on file, the withholding will be set up automatically in PeopleSoft with “None” and “Single” as the withholding tax status.
5. The University of Houston System will provide the necessary documents and instructions for the Nonresident Alien employee to file for withholding exemptions. At the end of each tax (calendar) year, the University of Houston will also provide the Nonresident Alien employee with the proper information returns showing both income exempt from and income subject to withholding, as well as the amount of withholding.
6. It is the Nonresident Alien employee’s responsibility to prepare and file the annual 1040NR or 1040NR-EZ and any other IRS forms required for individual reporting of income and taxability. The University of Houston System does not prepare these forms and does not give tax planning or calculation advice. Instead, the NRA will receive an email from International Student and Scholar Services (ISSSO) in January (at the end of previous tax year) with information regarding free tax filing resources.

I have read, understand and accept the statements above.

**Signed:** \_\_\_\_\_

**Date:** \_\_\_\_\_