

FOREIGN NATIONAL TAX INFORMATION FORM

LAST NAME:	
FIRST NAME:	
MIDDLE NAME:	
UH PEOPLESOFT ID (seven digits):	
EMAIL ADDRESS:	
HAVE YOU OBTAINED A SOCIAL SECURITY NUMBER? <input type="checkbox"/> YES <input type="checkbox"/> NO	
IF YES, PLEASE PROVIDE IT BELOW <div style="border: 1px solid black; width: 200px; height: 20px; margin: 0 auto;"></div>	

TO FOREIGN NATIONAL: PLEASE READ ATTACHED MEMO FOR FURTHER INFORMATION

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

TO HR: PLACE FORM AND DOCUMENTS IN NRA DRIVE

* Attach the set of documents listed below based upon the applicable immigration status

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

Instructions (Employee Copy)

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 University's foreign national tax packet process has changed to better serve our NRAs. This change was first implemented with the recertification of the 2010 NRAs. The new NRA employees will no longer complete the 2-page paper tax packet for their initial certification. The process will be more streamlined.

Instead of completing a paper packet, the new NRA employees will enter information into a secure website called FNIS (Foreign National Information System). FNIS was created by Windstar, the company whose computer software the Tax Department uses for treaty benefit analysis.

The NRA new-hire process will be as follows:

1. The NRA's department will have the NRA complete a 1-page Foreign National Tax Information form (attached and located at the UH websites for the Tax Department and Human Resources), sign a copy of the NRA W-4 instructions (attached), collect copies of requested paperwork (listed on the bottom of the 1-page Foreign National Tax Information form); then, attach the 1-page form, signed Form W-4 instructions, and copies of the documents to the new-hire's ePAR.
2. The Tax Department will upload the new-hire's name, UH PeopleSoft ID (seven digits), and e-mail address into the FNIS website.
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. The NRA new-hire will then login, and they will enter their information into the FNIS system. The information requested is the same as what was in the old 2-page paper packet.
5. Once the information is completed, 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.
6. 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.
7. Once approved, the Tax Department will perform an analysis using Windstar software and inform the NRA new-hire IF any forms need to be signed to receive federal income tax treaty benefits.

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. Check only **"Single"** marital status on **line 3** (regardless of actual marital status).
2. Claim only one withholding allowance on **line 5**, unless a resident of American Samoa, Canada, South Korea, Mexico, the Northern Mariana Islands, or **students** from India (exceptions discussed below).
3. Write "nonresident alien" or "NRA" on the dotted line on **line 6**.
4. Do NOT claim "Exempt" withholding status on **line 7**.

EXCEPTIONS TO WITHHOLDING ALLOWANCE ON LINE 5

A. American Samoa and the Northern Mariana Islands

If the individual is a national of American Samoa or the Northern Mariana Islands during the entire year:

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident or resident under the substantial presence test.
 - c. The child IS NOT required to have lived with the individual at some time during the calendar year.

B. Canada and Mexico

If the individual is a tax resident in Canada or Mexico at some time during the calendar year:

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident or resident under the substantial presence test.
 - c. The child IS NOT required to have lived with the individual at some time during the calendar year.

C. India

If the individual is a tax resident in India at the beginning of a visit to the United States that is principally for the purposes of education or training:

1. If the individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.

- b. The child IS a U.S. citizen, U.S. lawful permanent resident, or resident of the United States under the substantial presence test.

NOTE: a child in F-2, J-2, M-2 or Q-2 status is usually a nonresident. The child who is a resident of Canada or Mexico and who otherwise qualifies as a dependent of an Indian student or trainee can be claimed as a dependent as well.

D. South Korea

If the individual is a tax resident in South Korea at some time during the calendar year:

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
 - c. The spouse IS required to have lived with the taxpayer at some time during the calendar year.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS required to have lived with the individual at some time during the calendar year.

The spouse/child exemptions must be prorated based on U.S. income to worldwide income.

NONRESIDENT ALIEN EMPLOYEE INFORMATION

1. The University of Houston Systems 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 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 515 and 901, 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.

When a withholding exemption expires and there is no current or valid Form W-4 on file, the withholding will be set up automatically with a status of "Single", 0 withholding allowance.

4. 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.
5. 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.

I have read, understand and accept the statements above.

Signed: _____

Date: _____