

WAKE FOREST UNIVERSITY

Foreign National Information Form

This form must be completed before a foreign national can receive any form of payment (honorarium, scholarship, wages, or business-related reimbursement). The following documents must be attached to the completed form: 1. Copy of Passport; 2. Copy of Visa; 3. Copy of I-94 Departure Record; 4. Copy of Social Security card or ITIN card; 5. Copy of Form I-20 (if a student) or Form IAP66/DS2019.

PERSONAL INFORMATION

Last or Family Name: _____
First: _____ Middle: _____
U.S. Social Security No. or Individual Taxpayer Identification No.: _____
Date of Birth: _____ (month/day/year)
U.S. Telephone No.: (Home) _____ U.S. Telephone No.: (Work) _____
Email Address: _____

U.S. Local Street Address: _____ Foreign Residence Permanent Address: (Do not use P.O. Box)

Street _____ *Street* _____

City _____ *City* _____ *Province/State* _____ *Postal Code* _____

State _____ *Zip Code* _____ *Country* _____

PASSPORT INFORMATION

Country of Citizenship: _____
Country that issued passport: _____
Passport No.: _____ Expiration Date: _____
Visa No.: (Control Number in Upper Right Corner of Visa): _____

VISA DETAIL CURRENT IMMIGRATION STATUS

U.S. Immigrant/Permanent Resident (attach copy of green card) F-1 Student
 H-1B Temporary Worker J-2 Dependent
 J-1 Exchange Visitor Other: _____
*IF J-1 Exchange Visitor, what J-1 category?
 Student Professor Research Scholar Short Term Scholar Other: _____

PRIMARY ACTIVITY DURING THIS VISIT (Choose Only One)

Studying in a degree program Observing Demonstrating special skills
Studying in a non-degree program Consulting Clinical activities
Teaching Conducting Research Temporary Employment
Lecturing Training Other _____

What was the start date of your immigration status for this activity?
(The date you first entered the U.S. for the primary activity –I-94 departure record) _____
Month / Day / Year

What is the projected end date of your primary activity?
(Completion date on immigration document, I-20, DS2019, or end date of employment) _____
Month / Day / Year

If you are a consultant or self-employed individual that will receive an honorarium or an expense reimbursement for the primary activity, complete questions 1-5.

(1) Describe the activity (teaching, lecturing, conducting research, training, consulting) you are receiving self-employment income for: _____

(2) List the number of days you will perform services on the WFU Campus: _____ # of days

(3) List the number of institutions from which you have received payments (for academic-related services) during the last 6 months: _____ (#of institutions)

(4) Do you/will you have an office? (fixed base) in the U.S.? ___ yes ___ no

(5) If yes how many days in this tax year did you/will you have an office (fixed base)? _____ # of days

If you are a student, at what level do you study?

Undergraduate Masters Doctoral Other: _____

INCOME TYPE/AMOUNT/DEPENDENTS

Payment Type: Wages Scholarship Honorarium Prize/Award Other

Name of WFU department providing the income: _____ Amount: _____
(If Wages, the amount should represent the estimated calendar year income.)

If Wages, complete the following:

What is the actual date of first employment in the United States?

Month / Day / Year
Is your spouse in the U.S.? yes no Is your spouse employed? yes no
Do you want to claim an exemption for your spouse if legally allowed to do so? Yes no
Do you have other dependents in the U.S. you would like to claim exemptions for? Yes no
If so, how many? _____

RESIDENCY VERIFICATION

What country did you live in before this visit to the U.S.? _____

Did you pay taxes as a resident of that country? yes no

Did your tax residency in that country end prior to this visit to the U.S.? yes no

If yes, When? _____
Month / Day / Year

U.S. IMMIGRATION HISTORY

Have you ever had another immigration status in the United States? yes no

Have you ever been present in the United States before this visit? yes no

(If either question is answered "yes", complete U.S. Immigration History, Part 2)

U.S. IMMIGRATION HISTORY, Part 2

What is the actual date you first entered the United States? _____
Month / Day / Year

List all VISA Immigration Activity during the last three calendar years and all F, J, M or Q Visa Activity since January 1, 1985)

Date of U.S. Entry Month / Day / Year	Date of U.S. Exit Month / Day / Year	Visa/ Immigration Status	J-1 Category	Primary Activity	Have you Taken Any Treaty Benefits?
_____	_____	_____	_____	_____	<input type="checkbox"/> yes <input type="checkbox"/> no
_____	_____	_____	_____	_____	<input type="checkbox"/> yes <input type="checkbox"/> no
_____	_____	_____	_____	_____	<input type="checkbox"/> yes <input type="checkbox"/> no
_____	_____	_____	_____	_____	<input type="checkbox"/> yes <input type="checkbox"/> no
_____	_____	_____	_____	_____	<input type="checkbox"/> yes <input type="checkbox"/> no
_____	_____	_____	_____	_____	<input type="checkbox"/> yes <input type="checkbox"/> no

I hereby certify that all of the above information is true and correct. I understand that if my status changes from that which I have indicated on the form, I must submit a new Foreign National Information Form to the Financial Services Tax/Payroll Office. ELECTRONIC SIGNATURES ARE NOT ACCEPTABLE.

Signature: _____

Date: _____

Instructions for preparing the Foreign National Information Form Wake Forest University

1. Determine which of the documents listed at the top of the FNIF apply to you and scan them or copy them for submission with your FNIF. If you entered the U.S. without a visa, copy the page of your passport with the entry date stamp (many European countries, Canada and Mexico have special waivers with no actual visa).
2. Personal information:
 - a. A U.S. tax identification number is not required. If you don't have one, enter "none" in the Social Security or Individual Taxpayer Identification Number blank.
 - b. U.S. telephone numbers are not required if you don't have them, leave them blank.
 - c. E-mail address is important, please print carefully.
 - d. The foreign address you provide should match the address provided to the Department of Homeland Security for your non-immigrant visa.
3. Passport information:
 - a. We ask for this information as well as copies of your passport and visa, because these documents are sometimes written in a language we can't read.
 - b. If you don't have a Visa, enter none and mark "Other" in the VISA DETAIL section.
4. Visa Detail and Primary Activity:
 - a. We have listed only the most common visa types; if you have something else please indicate it in the "Other" blank.
 - b. Start date for this activity is the date you first entered the country in the visa status listed. For example, if you are an F-1 student and arrived 8/22/2009, but returned home in 2011 for summer vacation and got a new F-1 visa, you would still list the 2009 date as the start of your F-1 visit.
 - c. The ending date is the final date on your DS-2019 or I-20, or other date by which you must return home. The projected end date is often your proposed graduation date.
 - d. If you are performing services for Wake Forest (whether paid an honorarium or travel and expense payments only), please complete the "consultant" section indicating the Wake Forest activity, the number of days on campus, whether you have received payments from other U.S. institutions during the previous 6 months, and whether you have a U.S. office or fixed base of operations.
5. Income types:
 - a. Enter the type of payment that will be made by Wake Forest University. For travel awards, grants, participant incentives and reimbursements, please mark "Other."
 - b. The amount can be estimated or left blank if unknown.
 - c. If you are not receiving wages from Wake Forest University, you may leave the rest of this section blank.

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6. Residency Verification:
 - a. If you did not pay taxes in your home country only because you did not earn enough income or because you were in school, answer “yes” that you paid as a resident.
 - b. Residency is where you live. If you moved from your home country to live for more than one year in another country prior to entering the United States, name the country and the date you moved. For example, a student from China moves to Canada for her undergraduate degree and lives there for four years. She returns to China for the summer after graduation and applies to a U.S. graduate program starting in the fall. The student would be a resident of Canada and a Chinese citizen. “China would be listed on page one for Citizenship and Passport issuance, but Canada would be listed here under residency. The date the student returned to China would be entered as the residency change/end date.

7. U.S. Immigration History:
 - a. “Immigration status” means visa classification. If you are currently an F-1 student and have been in the U.S. as a teacher, dependent, tourist or other classification prior to being an F-1 student, please check the “yes” box.
 - b. You may approximate the date of first entry. If it was many years ago, it will not be important unless you were here as an F or J student and you are returning as an F or J student. If you were a J-1 researcher many years ago and are returning as a J-1 scholar, your treaty benefits will depend on how many years are between visits.
 - c. If you are a short term visitor on a tourist or business visa, or a visa waiver, and have only been in the U.S. on these types of visas, you are only required to list entry and exit data for the past 36 months.
 - d. If you have prior F or J status and can’t remember the dates, please try to estimate at least the years involved.

8. Please sign and date the form and submit it to either the department making the payment, with your request for payment to Accounts Payable, or to the Tax Department (FAS-Tax, UCC bldg.)

Foreign National Information Form

Wake Forest University

FAQ

Q1. My non-immigrant status is currently changing from an H-4 (H-1 or F-2) to an F-1 student status. What do I enter in the Visa Detail section?

A1. Enter your current status and note your new expected status in the "Other" space and the date you expect the change to occur. Provide a copy of any USCIS documentation you have.

Q2. I am a dual citizen, which country should I use?

A2. Use the country you lived in most recently. If you lived in that country for less than one year, make a note of that. If you have two passports, enter the one you submitted in order to get your visa. (You must list both countries if one of them is the United States.)

Q3. I've been to the U.S. many times and I've never had to do this before! Why now?

A3. Since the 9/11 attack, which was perpetrated by foreign nationals in the U.S. with proper visas, the immigration authorities have been more vigilant about who is here and why they're here. There have been withholding laws about payments to foreign nationals since 1954 (at least) and no one really worried about it because the amounts have historically been small and scarce. Over the past 6-7 years there has been an explosion of worldwide communication and travel, leading to larger and more frequent payments to foreign nationals. As the financial crisis built, the IRS began auditing this area in earnest, discovering millions of untaxed payments. Since the withholding requirement is 30% and the non-payment penalty is 100% of the tax owed, plus interest, this has been a very lucrative source of funds for the U.S. government, prompting them to increase their audits. Over the years, payors have had to begin following the withholding rules in order to reduce the risk of an expensive audit. UNC Chapel Hill was fined \$4.8 million in 2004 by the IRS, which prompted an audit by the State (which has a 4% withholding requirement) that cost UNC almost a million dollars more.

Q4. I'm coming to Wake Forest University to attend a conference, Wake is paying my travel, why is that taxable?

A4. All payments from U.S. sources are taxable in the U.S. unless there is a special exception. The University Tax Office will search for any appropriate exclusion that might be available for your situation. If you have performed services for the university and have a letter or e-mail with an invitation and promise to pay certain amounts or expenses, please include a copy with your FNIF. If you were awarded funds to support your attendance, please include the written notification of your award.

Q5. I came as a tourist and was promised airfare. I gave a receipt, so why is it taxable?

A5. Tourism is a personal activity, so your airfare is a personal expense. The tax law says that personal expenses that are paid to you or for you are taxable income. If you came as a tourist because the visa was easier to get and you really weren't here touring, then include a detailed itinerary with your FNIF so that the Tax Office can substantiate that your tourist status was incorrect and that the purpose of your trip was for business.

Q6. Our visitor is really important, he's the King of his country, and we can't ask him to fill out these forms! Can we directly pay for hotel, airfare, limo and meals?

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FAQ

A6. You can directly pay all expenses associated with the visit if you have a written invitation with the reason for the visit described and the costs being paid listed. This is so that you can be reimbursed or your P-Card charge can be processed.

Q7. I have other questions! Who can I ask?

A7. The Tax Office will try to help. E-mail tax@wfu.edu for Allison Franklin and Chris Jessie. Phone numbers are on the FAS, Tax website.