

Foreign National Tax Responsibilities

What is FNIS?

Foreign National Information System (FNIS) is a web-based, data-entry software application used to analyze tax status, determine treaty eligibility, and prepare tax forms for foreign nationals.

Why must foreign nationals complete FNIS?

Immigrants to the U.S. can be taxed as either non-resident aliens or resident aliens depending on their visa status and the length of time they have been physically present in the U.S. The process for determining their tax status is called the Substantial Presence Test (SPT). The SPT must be performed:

- at the beginning of each calendar year, and
- with any status change (immigration renewal, new immigration status).

Who is required to use FNIS?

Any ***foreign individual*** in any immigration status who receive payments from CSU Sacramento. Examples include, but not limited to:

- Student Worker
- Teaching/Research Assistant
- Faculty/Staff
- Independent Contractor/Vendor/Guest Speaker
- Non-qualified Scholarship/fellowship Recipient
- Prize/award Recipient

Please note: U.S. citizens and lawful permanent residents (Green Card holders) are **NOT** required to use FNIS.

When must FNIS be completed?

Before receiving any payments from CSU Sacramento. Such payments include, but not limited to:

- Employment Income: wages, salaries
- Self-employment Income: honorariums, independent contractors
- Scholarship/Fellowship Income: non-qualified scholarships/fellowships
- Other Income: royalties, prizes, awards, reimbursements, etc.

If you are a CSU Sacramento employee or student, you are required to **update your record in FNIS:**

- In **November** of each calendar year, and
- With any immigration status change (extension of immigration type or change of immigration type).

FNIS Instructions: Step 1

Step 1: Submit the following documents to the Payroll Services Office at Del Norte Hall 3rd floor to gain access to the FNIS website:

1. Submit your full legal name, current email, and phone number. You will be given a memo with instructions on what to expect and a sample email with userid and password to access the FNIS website.

2. Submit the following documents to the Payroll Services Office:

- *Copy of passport identity page(s). **Required***
- *Copy of **ALL** F, J, M, Q visas issued **Required***
- *Copy of Form I-20s/DS-2019s.*
- *Copy of **ALL** passport pages with U.S. port of entry stamp. **Required***
- *Copy of Form I-94 (can be printed from “Get Most Recent I-94” at <https://i94.cbp.dhs.gov>).*
- *Copy of U.S. travel history (can be printed from “View Travel History” <https://i94.cbp.dhs.gov>). **Optional***
- *Copy of Social Security card or Individual Taxpayer Identification Number (ITIN). **Required***
- *Copy of eligibility document: EAD card, Form I-797, **if any**.*

Where to submit

International Student Athlete

Submit paperwork to IPGE, Library Rm 1001

International Staff, Faculty, or Student Employee

Must come to Payroll Services to fill out in person any new hire paperwork but once they have logged into FNIS they can submit any *FNIS documents* via

In person: Payroll Services, Del Norte Hall 3rd floor, Rm 3006

By email: Darlene.edelman@csus.edu

By fax: 916-278-6220

Please note: *If you do not yet have the Social Security number, you can still start the FNIS data entry (Step 2), but you will need to submit a copy of your Social Security card for employment to Payroll Services or Individual Taxpayer Identification Number (ITIN) for scholarships, honorariums, etc. to Payroll Services and update your Social Security number or ITIN in the FNIS data entry as soon as you receive the number.*

FNIS Instructions: Step 2

Step 2: Within 72 hours of the receipt of your documents, you will receive an email with FNIS login instructions. Follow the instructions to access FNIS.

1. You will be required to change the password the first time you log into FNIS.

Change Password

Passwords must be 8 characters including one uppercase letter, one lowercase letter, one special character (!@#\$%^&*()_+.) and one numeric character.

Current Password

New Password

Confirm New Password

Change Password

2. Under “IRS Form”, select “Consent” to receive **ALL** IRS Forms and Reports electronically, otherwise you will be required to pick up these forms in person.

IRS Form 1042-S

- I have read the above and hereby agree to give consent to my Institution to deliver the form 1042-S over the Internet.
- I do not give consent to my Institution to deliver the form 1042-S over the Internet.

All Other IRS Forms and Reports (Does not include 1042-S)

- I have read the above and hereby agree to give consent to my Institution to deliver the IRS forms and Reports over the Internet.
- I do not give consent to my Institution to deliver the IRS forms and Reports over the Internet.

3. Under “Data Entry”, complete all of the necessary information for Steps 1-6. There are help buttons to assist you if you have any questions on a field.

FNIS Instructions: Step 3

Step 3: You will receive an email once your data entry has been approved.

1. After you receive the email, log into FNIS and click “View and Print” under “IRS Form”.

Available Forms for [REDACTED]					
Report Number	Form Name	Tax Year	Source	Form Type	Timestamp
6	Recipient Analysis Summary	2017			24-Feb-2017 09:15:18
7	Form 8233	2017	ST	Treaty	24-Feb-2017 09:15:18
4	Form W-8BEN	2017	CERT	Cert	24-Feb-2017 09:12:12
3	Form W-4	2017		NRA	24-Feb-2017 09:12:12

2. Review, print, and sign all of the tax forms.

Form W-4: one signature, after “Employee’s signature”.

Form W-9: one signature, after “Sign Here” under “Part III Certification”.

Form W-8BEN: one signature, after “Sign Here” under “Part III Certification”.

Form 8233: two signatures, after “Sign Here” under “Part III Certification” on Page 2 AND after “Signed” on Page 3. Do NOT sign under “Part IV Withholding Agent Acceptance and Certification” on Page 2.

Please note: You may NOT have all the above tax forms and if there are multiple copies of the same form type, you need to sign ALL of them!

FNIS Instructions: Step 3

3. Submit signed tax forms to the Payroll Services Department or IPGE.

International Student Athlete

Submit paperwork to IPGE, Library Rm 1001

International Staff, Faculty, or Student Employee

Must come to Payroll Services to fill out in person any new hire paperwork but once they have logged into FNIS they can submit any *FNIS documents* via

In person: Payroll Services, Del Norte Hall 3rd floor, Rm 3006

By email: Darlene.edelman@csus.edu

By fax: 916-278-6220

***Please note:** If you have not yet submitted all the required documents listed in Step 1, you need to submit any missing documents along with your signed tax forms to the Payroll Office at this time.*

Please be aware that failure to submit signed tax forms and required documents in a timely manner could cause your tax rate to increase.

Have a question? Contact us!

In person: Payroll Services, Del Norte Hall 3rd Floor, Rm 3006

Email: Darlene.edelman@csus.edu

Phone: (916)278-5597

Fax: (916)278-6211

U.S. Mail: California State University, Sacramento
Attn: Payroll Services, Del Norte Hall
6000 J Street
Sacramento, CA 95819

Appendix I: FNIS Data Entry Instructions - Overview

- Please read the questions carefully. If you are unsure as to what a question means, clicking on the question mark (?) that is next to the relevant question will provide you with additional help.
- Required fields are in **BOLD**. If a required field is not applicable to you, you may use the “Save with Errors” button to save your information. Records saved with errors will be reviewed by the Payroll Office and may be rejected if the information missing is vital to your tax analysis.
- All CSU Sacramento employees are required to enter your Social Security number or ITIN in the FNIS data entry before any tax treaty benefits get applied.
- Please take time to follow the instructions and complete Step 5: Visa/Immigration Status History as best as you can. The information entered here will have a direct impact on your tax analysis.

Note: CSU Sacramento employees and students are required to review and resubmit the FNIS data entry in November of each year or due to status changes.

Appendix I: FNIS Data Entry Instructions - Step 1

Page Navigation 1 Basic Information 2 3 4 5 6 Help

Use this navigation bar to move quickly among pages **without saving**.
By holding your mouse pointer over a page number the title of the page will appear.
To save changes to a page, use the **Save & Continue** button at the bottom of the page.

Step 1: Basic Information

- It is recommended that you click on the Help buttons as you tab through these forms.
- Required fields are in **Bold**.
- Once you click on the Save & Continue button, the current page is saved and can be returned to for further editing at any time before you complete data entry.

Full Name

Title Antony Middle Kuo Post Title ?

Maiden Name ?

Identification

111-11-1111 ?
Social Security Number

?
Individual Taxpayer Identification Number

202100000 ?
Institution-Assigned ID Number

202100000 ?
Financial/Accounts payable system

?
Visa/Immigration status system

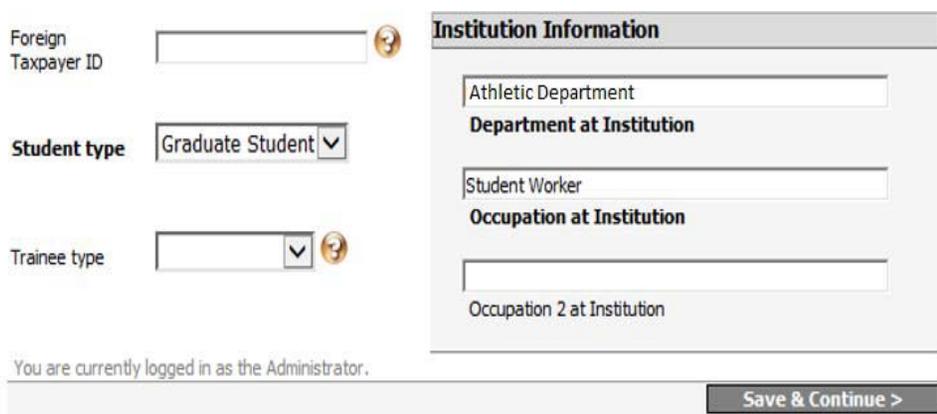
If you do not have a U.S. SSN or ITIN, have you applied for one?
 Yes No I have SSN or ITIN ?

202100000 ?
Payroll system

202100000 ?
Student system

- **Full Name:** enter your name as it appears on your passport.
- **Social Security Number:** enter your Social Security number. *If you applied for a Social Security card but not yet received from the Social Security Administration, you are required to submit a copy of the card to the Payroll Services Office and update the number in FNIS once it is received.*
- **Individual Taxpayer Identification Number:** enter your IRS-issued ITIN if you are not eligible to obtain a SSN
- **Institution-Assigned ID Number, Payroll System:** enter the *9-digit ID* from your Onecard.
- **Visa/Immigration status system:** leave blank

Appendix I: FNIS Data Entry Instructions - Step 1



Foreign Taxpayer ID

Student type

Trainee type

Institution Information

Athletic Department
Department at Institution

Student Worker
Occupation at Institution

Occupation 2 at Institution

You are currently logged in as the Administrator.

Save & Continue >

- **Student Type:** select your student status.
- **Department at Institution:** enter the department you are employed by or you have a relationship with. *For example, Computer Science, International Center, Finance, etc.*
- **Occupation at Institution:** enter your role is within the department. *For example, Student Worker, Teaching Assistant, Scholarship Recipient, Visiting Scholar, Guest Speaker, etc.*

Appendix I: FNIS Data Entry Instructions - Step 2

Page Navigation 1 2 Individual Information 3 4 5 6 Help

Use this navigation bar to move quickly among pages **without saving**.
By holding your mouse pointer over a page number the title of the page will appear.
To save changes to a page, use the **Save & Continue** button at the bottom of the page.

Step 2: Individual Information

Date of Birth DD-Mon-YYYY 

Marital Status

Married

Single

Unknown

Skip this section if you answered "Single" to the previous question.

Is your spouse in the United States? 

Yes

No

Unknown

Does your spouse have any gross income from the United States? 

Yes

No

Unknown

Is your spouse claimed as dependent by another taxpayer for United States tax purpose? 

Yes

No

Unknown

Dependents (not including spouse)

Complete the dependents section only if any of the following conditions apply to you:

	If you are a national of American Samoa, the Northern Mariana Islands, or the US Virgin Islands, or are a tax resident of Canada or Mexico, enter your total number of dependents.	<input type="text" value="0"/> 
	If you are a tax resident of the Republic of Korea (South), enter your total number of dependents who were with you in the USA at some time in the calendar year.	<input type="text" value="0"/> 
	If you are a resident of India who entered the USA for the primary purpose of studying/acquiring training, enter your number of dependents who are US citizens or residents.	<input type="text" value="0"/> 

- **Date of Birth:** enter your date of birth using the format: Date-Month-Year.
- **Marital Status:** select your marital status. If you are single, please skip the next three questions. If you are married, please answer the next three questions based on your family situation.
- **Dependents:** do NOT include your spouse when answering the three questions in this section. If the questions are not applicable to you, enter "0" for each question

Appendix I: FNIS Data Entry Instructions - Step 2

- **Home Telephone in USA:** enter a phone number where you can be reached.
- **Email Address:** enter your saclink email address.
- **Date First Ever Entered USA:** enter the first date you ever entered the U.S. in your lifetime using the format: Date- Month-Year. You can find such information from “View Travel History” at <https://i94.cbp.dhs.gov>.
- **Claiming Personal Exemption:** select “Yes” if you can claim a personal exemption for yourself on your tax return. If you can be claimed as a dependent on another person’s tax return, select “No”.

Appendix I: FNIS Data Entry Instructions - Step 3

- **USA Local Address:** enter the address where you reside in the U.S.
- **Foreign Residence Address:** enter the permanent foreign address in your home country.
- It is your responsibility to keep your addresses up to date in FNIS at all times.

Appendix I: FNIS Data Entry Instructions - Step 4

- **Country of Passport/Citizenship:** select the country that issues your passport.
- **Passport Number:** enter your passport number.
- **Passport Expiration Date:** enter the expiration date using the format: Date-Month-Year.
- **Are you also a U.S. citizen:** select “Yes” or “No”, based on your personal status.
- **Country of Tax Residence:** select the country where you have an established tax residence.
- **Self-Employment:** answer this question ONLY IF you are self-employed and work at CSUS as an Independent Contractor. If you are a CSUS employee, select “Unknown” since this question is not applicable to you.
- **Other Information:** answer the five questions based on your personal situation. Generally, if you are a CSUS employee or student, you should select “yes” for the last two questions.

Appendix I: FNIS Data Entry Instructions - Step 5

- Click the “Add New Record” button to add your visits to the U.S., you to add one record for each visit.
- You need to **add ALL visits on F, J, M or Q visa, even as a dependent, since 1985.** This includes any prior student visits at other schools or as an F-2 or J- 2 dependent.
- For all other visa types and Visa Waiver Program, you need to **add ALL visits within the past three calendar years.**
- Enter all applicable visits, errors will cause you to be taxed incorrectly!

Appendix I: FNIS Data Entry Instructions - Step 5

- **Immigration Status:** select the type of visa you were/are on for this visit to the U.S.
- **J Subcategory:** ONLY applies to J visa, it can be found on your Form DS-2019.
- **Primary Purpose of Visit:** select the description of the primary purpose for this visit to the U.S.
- *For F-1 students engaged in Optional Practical Training (OPT), you need to add a separate record with primary purpose of “Practical Training/J-1, F-1 (OPT/CPT)” for your OPT period.*
- **Tax residence country before entering US:** Select the country where you had an established tax residence before coming to the U.S. for this visit. In general, it would be the same as your home country.
- **Treaty Benefit Taken** select how your treaty benefits for this visit to the U.S.

Appendix I: FNIS Data Entry Instructions - Step 5

- **Visa Number:** enter the red eight alphanumeric characters (letters and numbers) printed on the visa you used for this visit. If you were/are in the Visa Waiver Program for this visit, please enter your ESTA number instead.
- **First/Last Day in U.S. in this Status:** enter the actual arrival/departure date for this visit using the format: Date-Month-Year. You can find such information from “View Travel History” at <https://i94.cbp.dhs.gov>. Do NOT use the issue/expiration date on your visa.
- **For your current visit at CSU Sacramento, use the program end date or status expiry date found on your most recent Form I-20/DS-2019/I-797/I-94 as your “Last Date in U.S.”**
- **SEVIS ID:** ONLY applies to **F** or **J** visa. Enter the SEVIS ID number on your Form I-20 or DS-2019, which begins with the letter **N** and has 10 digits

Appendix I: FNIS Data Entry Instructions - Step 6

- Before submitting the data entry, please make sure all information you have entered is accurate.
- To submit your data entry, check the box stating *“The information I have entered is correct and I wish to submit to my host site.”* and then click the “Finish” button.
- You will not be able to make any more changes after you click the “Finish” button.
- After you have clicked the “Finish” button, please send an email to Darlene.edelman@csus.edu and state that you have completed the required FNIS data entry.
- You should receive an email that indicates your data entry is approved and your tax forms are ready to be signed, or directs you to log back into FNIS and resubmit if there are errors.