

Instructions for Foreign Visitor Information Form

Please have a college employee interview the individual and complete the form.

IMPORTANT: Copies of the following documents must be sent to the System Office along with the completed Foreign Visitor Information Form:

- Passport
- Visa
- I-94 (Arrival/Departure Record)
- Form I-20 **or** Form DS-2019
 - Individuals in F-1 status will provide Form I-20; J-1 status will provide Form DS-2019.
- Employment Authorization Document (EAD)
 - An F-1 student enrolled at your college and working 20 hours per week is not required to have an EAD

1. Personal Information

It is important for the individual to list their last address before entering the U.S. (Foreign Residence Address). This should not be a post office box.

2. Passport Information

A passport is proof of citizenship. Citizenship of a country does not guarantee tax residency of that country. In the example below the individual is a citizen of Australia; however, the issuing post is Bangalore (India). For tax purposes, it is highly likely the individual is a tax resident of India. Treaty benefits are determined by residency country.



A visa is a document that grants entry into the United States. Do not be concerned if the visa is expired. This is not the date the individual must leave the United States.

3. Current Immigration Status

Current immigration status is a huge factor in determining treaty benefits and residency status. Most treaty benefits require full time status. The category of the J-1 Exchange Visitor affects the treaty benefits offered and may impact the residency status of an individual. A J-1 student is exempt from the Substantial Presence Test (SPT) for five years, but a J-1 Professor is only exempt for two years. The SPT determines if an individual is a nonresident alien or resident alien for tax purposes. This information is important since resident aliens are taxed the same as U.S. citizens.

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4. Primary Activity During this Visit

The primary activity determines the type of treaty benefits the individual may be eligible to receive. Most of the time, the start date is stamped on the individual's visa and I-94 record. The completion date will be on the individual's immigration documentation in most cases (Form I-20 or DS-2019).

5. Payroll Information

Please provide the college name and department name on the line beside "Name of Agency/Department providing..." For payment of wages, please enter the estimated annual income for the calendar year. This is very important for determining possible treaty benefits. Some examples of activities that will result in U.S. income are student employee, professor, scholarship, award, etc.

In most cases, nonresident aliens are required to claim single with only one personal exemption. There are exceptions to this rule if the individual is eligible for a treaty that includes additional exemption benefits. Notice the exemption question contains the wording "if legally allowed to do so."

6. Residency Verification

As mentioned in an earlier section, treaty benefits are based on the individual's current tax residency. This section is a verification of residency to ensure the correct treaty benefits are offered.

7. U.S. Immigration History

It is extremely important for the individual to provide all the information requested in this section. This section will help determine residency status for tax purposes (nonresident or resident alien) and treaty benefits. If the individual has taken treaty benefits before, it is very important for them to provide this information. Many treaties contain limitations. If the individual chooses no, indicating they do not want to claim treaty benefits, the Foreign National Compliance Team will not run the analysis for treaty benefits.

SIGNATURES

This form requires the foreign national to sign in two different places and initial in another.

The first signature is the foreign national certifying the information is true and correct. They are also pledging to notify you of any future changes to the information they have provided.

The second line requests their permission for the Foreign National Tax Compliance Team to access their electronic I-94 record (travel history). This is very important in determining residency status (nonresident or resident alien).

The third line requests their permission to release the information in this form to the software the System Office uses to determine tax residency and if treaty benefits are applicable.

This form also requires the signature of the college employee that interviews the foreign national and completes the form.