UT Dallas Tax Compliance Office

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 UT Dallas. 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 UT Dallas. 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 UTD employee or student, you are required to **re-complete** 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 Tax Compliance Office to gain access to the FNIS website:

1. Completed Request for FNIS Access form.
FNIS Instructions: Step 1

2. Copy of passport identity page(s).
3. Copy of \textbf{ALL} U.S. visas used within past three calendar years.
5. Copy of \textbf{ALL} Form I-20s/DS-2019s from each school attended.
6. Copy of \textbf{ALL} passport pages with U.S. port of entry stamp.
7. Copy of Form I-94 (can be printed from “Get Most Recent I-94” at https://i94.cbp.dhs.gov).
8. Copy of U.S. travel history (can be printed from “View Travel History” https://i94.cbp.dhs.gov).
9. Copy of Social Security card or Individual Taxpayer Identification Number (ITIN).
10. Copy of eligibility document: EAD card, Form I-797, if any.

\textbf{Where to submit:}

\textbf{In person:} Bursar Office, SSB 2.300
\textbf{By email:} taxcompliance@utdallas.edu
\textbf{By fax:} 972-883-6464

\textit{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 to the Tax Compliance Office and update your Social Security number in the FNIS data entry as soon as you receive your Social Security card in the mail from the Social Security Administration.
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.

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.

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 and detailed instructions are provided in Appendix I.
FNIS Instructions: Step 3

Step 3: You will receive an email from the Tax Compliance Office once your data entry has been approved.

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

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 Tax Compliance Office.

Where to submit:

In person: Bursar Office, SSB 2.300
By email: taxcompliance@utdallas.edu
By fax: 972-883-6464

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 Tax Compliance 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!

<table>
<thead>
<tr>
<th>In person:</th>
<th>Bursar Office, SSB 2.300</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email:</td>
<td><a href="mailto:taxcompliance@utdallas.edu">taxcompliance@utdallas.edu</a></td>
</tr>
<tr>
<td>Phone:</td>
<td>(972) 883-3504</td>
</tr>
<tr>
<td>Fax:</td>
<td>(972) 883-6464</td>
</tr>
</tbody>
</table>
| U.S. Mail:       | The University of Texas at Dallas  
                  | Attn: Tax Compliance Office  
                  | 800 West Campbell Rd., SSB 21  
                  | Richardson, TX 75080-3021 |
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 Tax Compliance Office and may be rejected if the information missing is vital to your tax analysis.

- All UTD employees are required to enter your Social Security number 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.

- UTD employees and students are required to review and resubmit the FNIS data entry in November of each calendar year and with any immigration status change.
Appendix I: FNIS Data Entry Instructions - Step 1

- **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 Tax Compliance Office and update the number here 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, Financial/Accounts payable system, and Student system:** enter the **10-digit UTD ID** on your Comet Card.

- **Visa/Immigration status system:** leave blank.
Appendix I: FNIS Data Entry Instructions - Step 1

- **Student Type:** select what your student status is.

- **Department at Institution:** enter the department you are employed with or you have a relationship with. *For example, Computer Science, International Center, Finance, etc.*

- **Occupation at Institution:** enter what 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

- **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 UTD 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](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 reasonability to keep your addresses up to date in FNIS all the time.
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 UTD as an Independent Contractor. If you are a UTD 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 UTD employee or student, you should select “Yes” for the last two questions.
Click the “Add New Record” button to add your visits to the U.S., you need 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 a 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**.

Make sure you don’t miss entering all applicable visits since it will cause you to be taxed wrong!
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, 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 as:** select how you took 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](https://i94.cbp.dhs.gov). Do NOT use the issue/expiration date on your visa.

- For your current visit at UTD, 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. in this Status”.

- **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 taxcompliance@utdallas.edu and state that you have completed the required FNIS date entry.
- You should then receive an email that either 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 the date entry if there are errors.