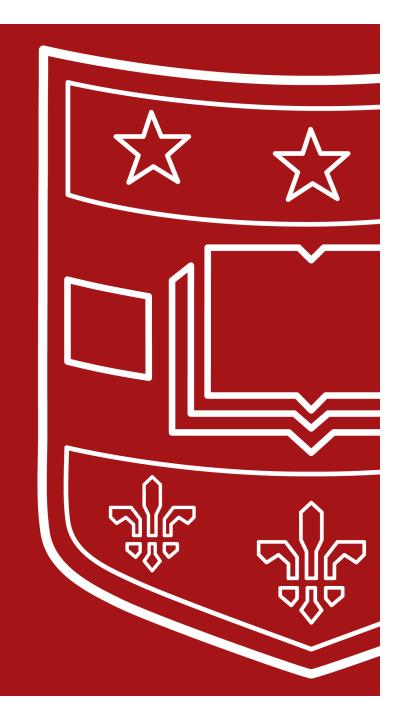
Guide to the Foreign National Information System (FNIS) for Students and Scholars

(updated 8/2024)

Washington University in St. Louis



Guide to FNIS



We will guide you through submitting your data in the Foreign National Information System (referred to as FNIS) in this presentation.

FNIS is a secure website used to determine your correct level of taxation and whether you are eligible for any tax benefits.

All foreign nationals receiving funding from Washington University (WashU), such as salary, hourly wages, stipends, fellowships, and assistantships, must complete FNIS.



Please keep in mind that WashU cannot provide specific tax advice; for questions of this nature, you will need to consult a tax professional.

For tax information and resources, please see the OISS website: <u>https://oiss.wustl.edu/filing-taxes-in-the-us/</u>

Steps you will complete

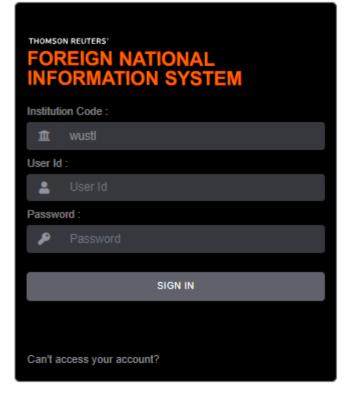


- Log into your FNIS record with the login credentials sent by <u>fnis@wustl.edu</u>. If you did not receive this email, please contact <u>fnis@wustl.edu</u>.
- 2. Review information about receiving documents electronically in FNIS.
- **3.** Complete all pages and required fields in the Data Entry section of your FNIS record.
- If you are not sponsored by WashU, email copies of your work authorization documents listed in the email you receive from <u>fnis@wustl.edu</u>. Failure to email copies will delay the review and processing of your FNIS record.

STEP 1: Log into FNIS



- Your FNIS login credentials will be delivered via email from <u>fnis@wustl.edu</u>.
- The email will be sent to your email address in Workday within about one week of your hire date.
- Log into FNIS using the link and login credentials from the email. If this is your first time you are logging in, you will be prompted to change your password. Do not use < in your password; it will cause an error.
- If you did not receive the email, please contact <u>fnis@wustl.edu</u>.



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STEP 2: Consent to receive electronic documents



After logging in, navigate to IRS Forms and select "Consent":

Hi, USER	Home Data Entry	IRS Forms A	Account Configuration	Contact Admin	
IRS FORM	\equiv CONSENT TO RECEIVE IRS FORMS AND REPORTS		Print		
View and Print	With the Foreign National Information System (FNIS) you can view and print tax-related form		has made a	available, as well	
Consent	ertain data you have entered through this portal. Per Treasury Regulation 31.6051, Technical Directive 9808, and 26 CFR § 1.6050W-2 ci hereunder, you must give consent to receive certain form(s) electronically before they can be so provided. Please read the Description of				
	check the box if you agree with the terms herein and wish to receive your forms electronically. Description of Services				
Upload/Download					

Review the **Description of Services** and if you choose to do so, give consent to WashU to deliver your forms electronically. You must consent to both form types to receive forms electronically.



Consenting to electronic delivery ensures you are receiving your tax documents as quickly as possible.

And importantly, if you do not provide consent, WashU will not be able to electronically deliver any FNIS tax or treaty documents to you.

STEP 3: Data Entry



Navigate to **Data Entry** located in the top menu bar and complete the first six pages in this section:

	Home	Data Entry IRS Forms Accou	unt Configuration Contact Admin Help Logout		
		Basic Information			
		Individual Information			
	With the Foreign National Information System (FNIS) you can view and print t	Address Information	tution has made available. as well as a summary		
of certain data you have entered through this portal. Per Treasury Regulation		Additional Information	and 26 CFR § 1.6050W-2 cross-referenced		
thereunder, you must give consent to receive certain form(s) electronically be	Immigration Status History	e read the Description of Services below and			
 check the box if you agree with the terms herein and wish to receive your forn 		Confirmation			
	Description of Services	View Data	,		
	Once given, concert will apply to the checified forms for all tax years past, pre-		ports can be viewed on the internet with a PDE		

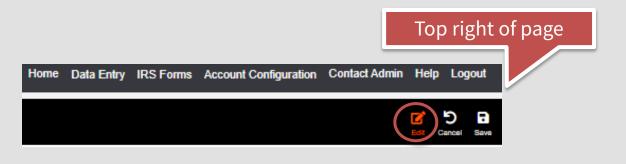
Once given, consent will apply to the specified forms for all tax years past, present, and rate or reader of the internet with a PDF reader such as Adobe Reader. Your FNIS administrator will be required to deliver them in a paper format if you do not consent to receive them electronically. If

Click the Edit button to enter your data





You will notice an **Edit** button at the bottom of every page as well as in the far-right corner of every page. You must start by clicking **Edit** to make changes on each page.



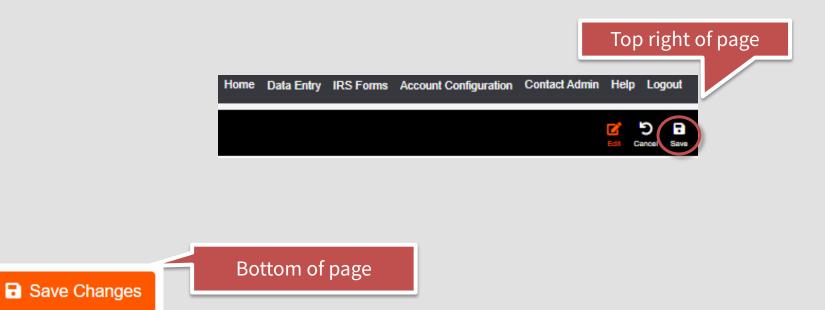


Save your changes on every page





You will notice a **Save Changes** button at the bottom of every page as well as in the far-right corner of every page. You must save changes on each page to retain your work. If you do not, you will lose all data you have entered on that page.





Navigate to the "Basic Information" page located under **Data Entry**:

Hi, USER	н	ome Data Entry IRS Forms Account Configuration Contact Admin Help Logout
DATA ENTRY		Basic Information
Basic Information A Individual Information A Address Information A	Full Name Title Ø First Name * Middle Name	Address Information Additional Information Immigration Status History Confirmation View Data
Additional Information	Maiden Name 😧	
View Data	Social Security Number * 🚱	Individual Taxpayer Identification Number 🕑
	If you do not have a U.S. SSN or ITIN, have you applied for one?	Employee ID 😧
	O Yes O No ● I have SSN or ITIN Payroll System ❷	XXXXXX Financial/Accounts Payable System
	Student System 😧	Visa/Immigration Status System 🚱
	Foreign Taxpayer ID 🖗	





Hi, USER					Home	Data Entry	IRS Forms	Account Configuration	Contact Admin	Help	Log	jout
DATA ENTRY			SIC INFORMATION							Edit (D Cancel	Save
Basic Information	▲											
Individual Information	A	Full Na	First Name *	Middle Name			Last Name	*	Post Title	2		
Address Information	A							,				
Additional Information	A	Maiden Na	ame 😧									
Immigration Status History												

- First Name: Verify this matches how your first name (ie, primary name) is listed in your passport. If it doesn't match your passport, correct it in FNIS.
- Last Name: Verify this matches how your last name (ie, surname) is listed in your passport. If it doesn't match your passport, correct it in FNIS.
 - If your name is wrong in Workday, please update it as follows: <u>https://workday.wustl.edu/items/change-my-legal-name/</u>



Identifiers	
Social Security Number * 😧	Individual Taxpayer Identification Number 🕑
If you do not have a U.S. SSN or ITIN, have you applied for one?	Employee ID 🚱
○ Yes ○ No	XXXXXX
○ Yes ○ No	XXXXXXX

- Social Security Number (SSN) or Individual Tax Identification Number (ITIN): You must enter one of these numbers.
- If you have neither of these numbers, you must apply for the one that fits your situation. Choose "No" for the question in FNIS "If you do not have a U.S. SSN or ITIN, have you applied for one?" Then continue completing your FNIS record. You can submit your FNIS record without the official SSN or ITIN.



Apply for an SSN: <u>https://oiss.wustl.edu/apply-ssn/</u>

Apply for an ITIN: <u>https://oiss.wustl.edu/itin/</u>



If you don't have an SSN or ITIN, you can save this page without a number in those fields. You will see a pop-up message alerting you to the empty fields, but you can save the page anyway:





When you receive your new SSN or ITIN, please update the number in Workday as follows: <u>https://workday.wustl.edu/items/change-my-government-ids/</u>

You do not need to update FNIS with your new SSN or ITIN.



Payroll System 😧	Financial/Accounts Payable System 🕑
Student System 🚱	Visa/Immigration Status System 😧
Foreign Taxpayer ID 😧	

- Foreign Taxpayer ID: You may enter a Foreign Taxpayer ID if you have one, but this field is NOT REQUIRED.
- You cannot enter any information in any other fields in the **Identifiers** section. Those fields are not necessary for WashU payroll processing.

Data Entry: "Basic Inf	ormation"
Student/Trainee Type	
Student Type * Train	ee Type * 😧
×	✓
Institution Information	
Department at Institution * 😧	
Occupation at Institution * 😧 Occu	pation 2 at Institution 🚱

- **Student Type:** Choose the option that applies to you.
- Trainee Type: Choose the option that applies to you.
 - For F and J visa holders, choose "Not a Trainee." This field is tied to your primary reason for being in the U.S. on your F/J visa, which is not training, even when doing CPT or OPT.
- **Department at Institution:** DO NOT enter "Washington University." Enter the name of the department that hired you.
- Occupation at Institution: Enter your position title.
- Occupation 2 at Institution: Leave this field blank, even if you have more than one position.





		C Sova
Date Of Birth * 🚱 Marifal Status Married O Single 💌 Unknown Skip this section if you answered "Single" to the p	revious question.	
Is your spouse in the United States? ● ○ Yes ○ No ● Unknown Does your spouse have any gross income from the Uni ○ Yes ○ No ● Unknown Is your spouse claimed as dependent by another taxpa ○ Yes ○ No ● Unknown		
Dependents (not including spouse)		
Complete the dependents section only if any of the f	ollowing 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. <table-cell></table-cell>	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.	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.	0

- Date of Birth: Verify your date of birth is correct; if it is not, please update it.
 - If your date of birth is wrong in Workday, please update it as follows: <u>https://workday.wustl.edu/items/change-my-personal-information/</u>
- Marital Status: Enter the data that applies to you.
 - If you are single, skip the three spouse questions in the box below **Marital Status**. If you are married, answer all three spouse questions.
- **Dependents:** Enter any data that applies to you. If you have no dependents, leave the fields blank. If you are unable to enter data properly, contact <u>fnis@wustl.edu</u> for assistance.

Data Entry: "Individual Information"



Home Telephone in USA 🚱	Extension	Daytime Telephone in USA 😧	Extension
Fax Number 🚱			
Email Address * 🚱			
Date First Ever Entered USA * 🚱		1	
Claiming Personal Exemption Personal Exemption Ves O No O Unknown			

- Phone numbers: Enter any phone information you want to provide in your FNIS record.
- Email Address: Enter the email address you want to use for your FNIS communications, including alerts from Payroll Services about tax forms.
- Date First Ever Entered USA: Enter the first date you ever entered the U.S. This must be the date you first entered the U.S. for any reason, regardless of date or status.
- **Claiming Personal Exemption:** Select the answer that best applies to you. You can choose "Unknown" if you don't know which answer applies to you.



You can click on the question mark for more detailed information about any question. If you need more guidance, you will need to consult a tax professional for assistance. WashU is unable to provide guidance about which answer best applies to your situation.

Data Entry: "Address In	formation"	
		C S Cancel Save
US Local Address		
Address Line 1 *		
Address Line 2		
Address Line 3		
City *	State *	Zip Code * 🖗

- Address Line 1: Enter your building number and street name, for example 1 Brooking Drive.
- Address Line 2: Enter your apartment number if applicable, for example Apt 43.
- Address Line 3: Line three is usually not applicable, so skip this line unless your U.S. address requires additional information.
- **City:** Enter your U.S. local city.
- **State:** Enter your U.S. local state.
- **Zip Code:** Enter your U.S. local zip code.
 - If your local address is wrong in Workday, please update it as follows: <u>https://workday.wustl.edu/items/change-contact-information/</u>



Data Entry: "Address Information"

Foreign Residence Address 😡	
Address Line 1 *	_
Address Line 2	
Address Line 3	_
City *	_
Province/Region	
Regional Postal Code	_
Country *	_
、	~

• Foreign Residence Address: Enter your foreign residence address and complete all required fields.



Data Entry: "Additional Information"

	Cancel Save
Country of Passport/Citizenship * 🚱	
Passport Number *	Passport Expiration Date * 🚱
	☆
Are you also a U.S. citizen?	
⊖Yes ⊖No	
Country of Tax Residence * 🚱	
•	
Self-Employment	
Fill out this section only if you are self-employed.	
Do you have an office regularly available to you in the USA?	
○ Yes ○ No ● Unknown	

- **Country of Passport / Citizenship:** Enter your country of citizenship.
- Passport Number: Enter your passport number.
- **Passport Expiration Date:** Enter your passport expiration date.
- Are you also a U.S. citizen?: Choose an answer for this question. If you are a U.S. citizen, please stop entering data into FNIS and contact <u>fnis@wustl.edu</u> for assistance.
- **Country of Tax Residence:** Choose your country of tax residence, which is the country in which you were (or would have been) a tax resident before coming to the U.S. for your current program. The U.S. is not an option, even if you are a resident alien for U.S. tax purposes.
 - **NOTE:** This country will be listed on <u>Form 1042</u>, which might apply to you when Payroll Services analyzes your FNIS record.
- **Self Employment**: Complete this section only if you are self-employed.



Data Entry: "Additional Information"

Other Information			
Are you the recipient of a foreign grant? (i.e. a non-service scholarship or fellowship)			
⊖Yes ⊖No			
Have you proven to the IRS that you have a closer connection to a foreign country than to the USA?			
⊖Yes ⊖No			
Have you submitted an application to become a US lawful permanent resident?			
⊖Yes ⊖No			
Are you engaged in a full-time program?			
⊖Yes ⊖No			
Do you wish to claim treaty benefits if they are available?			
⊖Yes ⊖No			

- Other Information: Complete this section as it applies to you.
 - **"Are you the recipient of a foreign grant?":** If you choose "Yes," email the name of the organization to <u>fnis@wustl.edu</u>.
 - **"Have you proven to the IRS that you have a closer connection to a foreign county than to the USA?":** Only choose "Yes" if you have gone through the very lengthy process to establish this connection.
 - "Do you wish to claim treaty benefits if they are available?": If you want to claim treaty benefits (even if you don't know if you qualify), please choose "Yes" or "Unknown." Choosing "No" will deny treaty benefits automatically.



You can click on the question mark for more detailed information about any question. If you need more guidance, you will need to consult a tax professional for assistance. WashU is unable to provide guidance about which answer best applies to your situation.

Data Entry: "Immigration Status History"	
■ VISA/IMMIGRATION STATUS HISTORY	
 Please add all Visa/Immigration statuses that satisfy any of the following criteria: Visa immigration activity within the past three calendar years F, J, M or Q visa immigration activity since January 1, 1985. Visa immigration activity since January 1, 1985 for which you received treaty benefits. 	
Visa/ Immigration Activity	
+ Add New Record Continue	
Visa Type/ Immigration Status Start Date End Date Action	

On this page, you will enter information about your immigration history in the U.S. You should record your actual U.S. entry and exit dates, as well as status change dates that occurred in the U.S.

Because the information you list here documents your physical presence in the U.S., you should create individual records for each visit instead of summarized rows that include days you were not in the U.S. This level of detail is important because the amount of time you have been physically present in the U.S. can impact your eligibility for tax treaty benefits, as well as your tax residency status.

Data Entry: "Immigration Status History"	
■ VISA/IMMIGRATION STATUS HISTORY	
Please add all Visa/Immigration statuses that satisfy any of the following criteria:	
 Visa immigration activity within the past three calendar years F, J, M or Q visa immigration activity since January 1, 1985. Visa immigration activity since January 1, 1985 for which you received treaty benefits. 	
Visa/ Immigration Activity	
+ Add New Record Continue	
Visa Type/ Immigration Status Start Date End Date Action	

You should enter all travel information that satisfies **any** of the three criteria on page 5:

- Visa immigration activity within the past three calendar years.
 - For example: If you have traveled to the U.S. as a tourist within the past three calendar years, that travel instance should be listed on page 5.
- F, J, M or Q visa immigration activity since January 1, 1985.
 - For example: If you were in the U.S. on an F visa at any point after January 1, 1985, that travel instance should be included on page 5.
- Visa immigration activity since January 1, 1985 for which you received treaty benefits.
 - For example: If you were in the U.S. on any kind of visa and received a treaty benefit since January 1, 1985, that travel instance should be included on page 5.





Your current status must be listed on this page. At a minimum you will have at least one entry for your current status.



To learn more about immigration terminology, such as the difference between visa and status, visit our website: <u>https://oiss.wustl.edu/visa-immigration-basics/</u>



When adding travel dates, be sure to use your actual U.S. entry/exit dates, not validity dates on your visa. If you don't have exact dates for a travel instance, please use your best estimate, or refer to your 10-year travel history on the U.S. Customs and Border Protection (CBP) website: <u>https://i94.cbp.dhs.gov/I94/#/home</u>. From the site, go to the "View Travel History" tab to obtain this information.



Activity start and end dates cannot overlap between different records. An error message will pop up if you have overlapping dates.

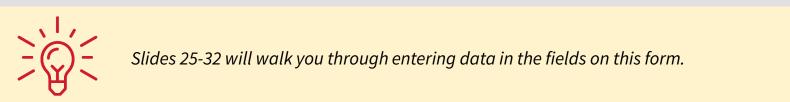


To add an immigration activity, click the + Add New Record

button and screen below will appear.

\equiv VISA/IMMIGRATION STATUS HISTORY	5 Cancel	Cave	NOTE: These fields
Add a New Visa/ Immigration Record	x		are required for every entry. Remember you
Immigration Status * 🚱	×.		will have at least one
Primary Purpose of Visit * 🚱	· ·		entry for your current
Tax residence country before entering US * ${oldsymbol{\Theta}}$	· ·		status.
Treaty Benefit Taken as 🚱			
Visa Number 😧			
First Day in U.S. in this Status * 🚱	#		
Last Day in U.S. in this Status * 😧	#		
	Cancel Save		

Add information for each travel instance. Remember that you can click on the question mark **?** for more detailed information about any question.





Immigration Status * 🚱

- Immigration Status: Choose the status that applies to your activity, such as F-1 Student, J-1 Exchange Visitor, or H-1B Worker in Specialty Occupation. You may have a different status, so choose the status that applies to your activity.
 - If your activity was tourism, choose one of the tourism options. The most common tourism statuses:
 - B-1 Visitor for Business
 - B-2 Visitor for Pleasure
 - VWB Business
 - VWT Tourist
 - WB-1 Canadian Walkover for Business
 - WB-2 Canadian Walkover for Pleasure



If you did **NOT** select a **J status**, go to the next slide.

If you did select a J status, the J Subcategory field will appear:

J Subcategory * 🚱

• J Subcategory: Choose the subcategory that best aligns with your Exchange Visitor Category on your DS-2019.



Primary Purpose of Visit * 🚱	~
Tax residence country before entering US* 🚱	~

• **Primary Purpose of Visit:** Choose the purpose that best describes your activity. The most common purposes are:

F Status	J Status	H Status	Tourism
 Studying in Degree Program Studying in Non- Degree Program Practical Training/J- 1, F-1 (OPT/CPT) 	 Conducting Research Clinical Activities Lecturing Teaching Studying in Degree Program Studying in Non-Degree Program 	 Living/Working in US Conducting Research Lecturing Temporary Employment 	 Tourist Activities In Transit Summer Travel/ Work

NOTE: Other purposes may apply to your status, so please choose the one that best fits your activity.

- **Tax residence country before entering the U.S.:** Choose your country of tax residence, which is the country in which you were (or would have been) a tax resident before coming to the U.S. for your current program. The U.S. is not an option, even if you are a resident alien for U.S. tax purposes.
 - **NOTE:** This country will be listed on <u>Form 1042</u>, which might apply to you when Payroll Services analyzes your FNIS record.



If you did **NOT** select a **J status**, go to the next slide.

If you did select a J status, the Foreign Funded field will appear:

Foreign Funded * 🔞

🔾 Yes 🛛 🔍 No

• Foreign Funded: choose the answer that best applies to your situation.





- **Treaty Benefit Taken as:** This field is not required and can be left blank. If you enter data here, the only acceptable answer is "Unknown."
- Visa Number: This field is not required and can be left blank. If you enter data here, enter the number of the visa that applied for this travel instance.
- First Day in the U.S. in this Status: This should be the date you entered the U.S. in this status, which may be the date on your most recent arrival record, Form I-94.
 - If you were already in the U.S. for a status change, use the date of the status change.
 - Do not use the validity dates on the visa page in your passport.
- Last Day in the U.S. in this Status: This is one of three possible dates:
 - An exit date from the U.S.,
 - The end date of a status before beginning a new status while in the U.S., or
 - The program end date on your status document. Please note that the **last end date** listed on page 5 should be the end date of your current status.



If you did **NOT** select a **J status**, go to the next slide.

If you did select a J status, the Residency Election field will appear:

Residency Election 🔞

• **Residency Election:** This field is not required and can be left blank. If you enter data here, choose the option in the drop-down menu that best applies to your situation.



If you did **NOT** select an **F or J status**, go to the next slide.

If you did select an F or J status, the SEVIS ID field will appear:

SEVIS ID 💡

• SEVIS ID: This field is not required and can be left blank. If you enter data here, use the SEVIS ID that appears at the top of your status document, which usually begins with "N."



If you did **NOT** select a **tourism status**, go to the next slide.

If you did select a tourism status, the Honorarium fields will appear:

Honorarium 😧				
	Activity to receive honorarium last more than 9 days?			
	⊖Yes ⊖No 🖲 Unknown			
	Did you receive honorarium in more than 5 Organizations in the past 6 months?			
	⊖Yes ⊖No 🖲 Unknown			
	Is the activity to be performed normal academic activity?			
	⊖Yes ⊖No 🖲 Unknown			

• Honorarium: These fields are not required and can be left "Unknown." If you enter data here, choose the answers that best apply to your situation.

Data Entry: "Confirmation"



On the "Confirmation" page, you will confirm that all the information you have submitted is accurate.

CONFIRMATION

You have reached the final page. If you would like to exit this form to continue at another time your information will be saved. To view a summary of your entries click on the View Data button below. This may be printed out, signed and returned to your Administrator's office once you have received confirmation from the administrator that the data is complete.

View Data

If you would like to submit this form please read the following statements:

I hereby authorize Washington University in St. Louis to release this information to Thomson Reuters (Tax & Accounting) Inc., 2395 Midway Road, Carrollton, TX 75006 for the following purpose: technical software support for the International Tax Navigator system.

I hereby certify under penalty of perjury that all of the above information is true, complete and correct. I understand that if my status changes from that which I have indicated on this form I must submit a new form to the appropriate Department.

If you agree to these statements and would like to email this information to your institution, click the Submit Confirmation button below. You will not be able to make any more changes without permission from the administrator at your institution.

The information I have entered is correct and

mit it to my host site.

Submit Confirmation

Once you click the Submit Confirmation button, your edit access is disabled and your FNIS record will undergo administrative review.

If you need to edit your record, you must contact <u>fnis@wustl.edu</u> for assistance.

Data Entry: "View Data"



Lastly, you can view your **Data Summary** on the "View Data" page:

VIEW DATA Data Summary Print This page may be printed out, signed and dated at the bottom, and returned. Check with your FNIS Administrator for your organization's specific requirements. To return to the Confirmation page, <u>Click here.</u> I hereby authorize Washington University in St. Louis to release this information to Thomson Reuters (Tax & Accounting) Inc., 2395 Midway Road, Carrollton, TX 75006 for the following purpose: technical software support for the International Tax Navigator system. I hereby certify under penalty of perjury that all of the following information is true, complete and correct. I understand that if my status changes from that which I have indicated on this form I must submit a new form to the appropriate department.

You may print a copy of this for your records, but you **DO NOT** need to send a copy of this to WashU.

STEP 4: Email copies of your work authorization documents



If you are not sponsored by WashU, email copies of your work authorization documents listed in the initial email you received to <u>fnis@wustl.edu</u>.

If your email did not request copies of work authorization documents, you do not need to email copies of your documents.



Failure to email your copies will delay WashU's processing of your FNIS record.

Note that work authorization documents vary depending upon your immigration status. If you do not have all the requested documents, or do not know which ones apply to you, please contact <u>fnis@wustl.edu</u> for assistance.

What happens next?



- When WashU has received your FNIS record and any necessary document copies, a FNIS administrator will review your submission. If your information is incomplete, a FNIS administrator will email you.
- Once your FNIS record is completed, you will receive an email indicating that your FNIS record has been updated and sent to Payroll Services for tax analysis.
- Please note that Payroll Services' analysis can take about one month to be completed. If there are any tax forms/documents generated from the analysis, Payroll Services will notify you via email <u>if you have provided consent for</u> <u>electronic release of forms</u>. See slide 5 for instructions about providing consent.



To learn more about the various tax forms you MAY receive, please visit our website: <u>https://oiss.wustl.edu/tax-documents/</u>

Questions?



We are here to help with FNIS data entry!

If you are unable to log into FNIS, or if you have questions about how to complete your FNIS record, please contact <u>fnis@wustl.edu</u> for assistance.



Remember to follow all the steps for newly hired foreign nationals as outlined on our website: <u>https://oiss.wustl.edu/steps-for-newly-hired-foreign-nationals/</u>

In addition, remember to keep track of your work authorization documents and work authorization dates. For more information, visit our website at: <u>https://oiss.wustl.edu/employment-taxes/</u>