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# Financial Accounting & Reporting

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## 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 receives payments from CSU, Chico. Examples include, but not limited to:

- Student Employee
- 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, Chico. 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, Chico 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).



# Financial Accounting & Reporting

## FNIS Instructions: Step 1

**Step 1:** Submit the following documents to the Financial Accounting & reporting Office to gain access to the FNIS website:

1. Copy of passport identity page(s).
2. Copy of **ALL** U.S. visas used within past three calendar years.
3. Copy of **ALL** F, J, M, Q visas issued after 1984.
4. Copy of **ALL** Form I-20s/DS-2019s from each school attended.
5. Copy of **ALL** passport pages with U.S. port of entry stamp.
6. Copy of Form I-94 (can be printed from "Get Most Recent I-94" at <https://i94.cbp.dhs.gov>).
7. Copy of U.S. travel history (can be printed from "View Travel History" <https://i94.cbp.dhs.gov>).
8. Copy of Social Security card or Individual Taxpayer Identification Number (ITIN).
9. Copy of eligibility document: EAD card, Form I-797, if any.

\* Note: Generally HR creates this packet at time of completing hiring documents.

### **Where to submit:**

**In person:** Financial Accounting & Reporting, KNDL 210

**By email:** [mltaylor@csuchico.edu](mailto:mltaylor@csuchico.edu)

**By fax:** 530-898-4234

**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 HR and Financial Accounting & Reporting Offices 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.

**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 and detailed instructions are provided in **Appendix I**.



# Financial Accounting & Reporting

## FNIS Instructions: Step 3

**Step 3:** You will receive an email from the Financial Accounting & Reporting 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”.

Available Forms for [REDACTED]					
Report Number	Form Name	Tax Year	Source	Form Type	Timestamp
6	<a href="#">Recipient Analysis Summary</a>	2017			24-Feb-2017 09:15:18
7	<a href="#">Form 8233</a>	2017	ST	Treaty	24-Feb-2017 09:15:18
4	<a href="#">Form W-8BEN</a>	2017	CERT	Cert	24-Feb-2017 09:12:12
3	<a href="#">Form W-4</a>	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!



# Financial Accounting & Reporting

## FNIS Instructions: Step 3

3. Submit signed tax forms to the Financial Accounting & Reporting Office.

### **Where to submit:**

**In person:** Financial Accounting & Reporting, KNDL 210

**By email:** [mltaylor@csuchico.edu](mailto:mltaylor@csuchico.edu)

**By fax:** 530-898-4234

***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 Financial Accounting & Reporting Office at this time.*





## Have a question? Contact us!

<b>In person:</b>	Financial Accounting & Reporting Office, KNDL 210
<b>Email:</b>	<a href="mailto:mltaylor@csuchico.edu">mltaylor@csuchico.edu</a>
<b>Phone:</b>	(530) 898-5851
<b>Fax:</b>	(530) 898-4234
<b>U.S. Mail:</b>	CSU, Chico Attn: Financial Accounting & Reporting 400 W. First St. Chico, CA 95929-0240



# Financial Accounting & Reporting

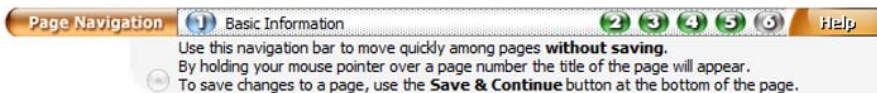
## Appendix I: FNIS Data Entry Instructions - Overview

- 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 Financial Accounting & Reporting Office and may be rejected if the information missing is vital to your tax analysis.
- All 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.
- CSU, Chico 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.



# Financial Accounting & Reporting

## Appendix I: FNIS Data Entry Instructions - Step 1



### 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.

<b>Full Name</b>	<input type="text" value="Antony"/>	<input type="text"/>	<input type="text" value="Kuo"/>	<input type="text"/>	
	Title <b>First</b>	Middle	<b>Last</b>	Post Title	
Maiden Name	<input type="text"/>				
<b>Identification</b>	<input type="text" value="111-11-1111"/>		If you do not have a U.S. SSN or ITIN, have you applied for one?		
	<b>Social Security Number</b>		<input type="radio"/> Yes	<input type="radio"/> No	<input checked="" type="radio"/> I have SSN or ITIN
	<input type="text"/>		Individual Taxpayer Identification Number		
	<input type="text" value="202100000"/>		<input type="text" value="202100000"/>		
	Institution-Assigned ID Number		Payroll system		
	<input type="text" value="202100000"/>		<input type="text" value="202100000"/>		
	Financial/Accounts payable system		Student system		
	<input type="text"/>		Visa/Immigration status 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 HR and Financial Accounting & Reporting 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 9-digit ID on your Wildcat 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.*

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 >](#)



## 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 CSU, Chico 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>.

Telephone (530) 898-1234 Home Telephone in USA Extension

Daytime Telephone in USA Extension

Fax Number

Email Address xxx1234@csuchico.edu

Date First Ever Entered USA 21-Aug-2012 DD-Mon-YYYY

Claiming Personal Exemption  Yes  No  Unknown

You are currently logged in as the Administrator.

Save & Continue >



## Appendix I: FNIS Data Entry Instructions - Step 3

USA Local Address	
Address Line 1	12345 Campbell Rd.
Address Line 2	
Address Line 3	
City	Chico
State	California
Zip	95929

Foreign Residence Address	
Address Line 1	123 Renmin Rd.
Address Line 2	
Address Line 3	
City	Beijing
Province/Region	Beijing
Regional Postal Code	100000
Country	CHINA, PEOPLE'S REPUBLIC OF

- **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 all the time.



## Appendix I: FNIS Data Entry Instructions - Step 4

Page Navigation 1 2 3 4 Additional Information 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 4: Additional Information

Country of Passport/Citizenship  ?

Passport Number

Passport Expiration Date  DD-Mon-YYYY ?

Are you also a U.S. citizen?  Yes  No  Unknown

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 ?

Other Information

Are you the recipient of a foreign grant? (i.e. a non-service scholarship or fellowship)  Yes  No  Unknown ?

Have you proven to the IRS that you have a closer connection to a foreign country than to the USA?  Yes  No  Unknown ?

Have you submitted an application to become a US lawful permanent resident?  Yes  No  Unknown ?

Are you engaged in a full-time program?  Yes  No  Unknown ?

Do you wish to claim treaty benefits if they are available?  Yes  No  Unknown ?

You are currently logged in as the Administrator.

Save & Continue >

- **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 CSU, Chico as an Independent Contractor. If you are a CSU, Chico 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 CSU, Chico employee or student, you should select “Yes” for the last two questions.





## Appendix I: FNIS Data Entry Instructions - Step 5

Page Navigation 1 2 3 4 5 Visa History 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 5: Visa/Immigration Status History

Please list all visa activity that satisfies 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.

When you are finished, click the **Continue** button at the bottom of the page.

Visa / Immigration Activity		
Visa Type/Immigration Status	Start Date	End Date
<a href="#">J-1 Exchange Visitor</a>	21-Aug-2012	18-Dec-2012
<a href="#">F-1 Student</a>	03-Jan-2013	16-Dec-2013
<a href="#">F-1 Student</a>	10-Jan-2014	30-Dec-2014
<a href="#">F-1 Student</a>	17-Jan-2015	24-May-2015
<a href="#">F-1 Student</a>	05-Aug-2015	31-Aug-2018

To edit or delete a record, click on the **Visa Type/Immigration Status** entry for that record.

**Add New Record**

You are currently logged in as the Administrator.

**Log Out** **Continue >**

- 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

Page Navigation 1 2 3 4 5 Visa History 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.

### Edit a Visa Immigration Record

Visa information may not be saved unless the Immigration Status, J Subcategory, Primary Purpose of Visit, Tax residence country before entering US and Date Fields are completed. Please complete these fields and then click the Save & Continue button at the bottom of the page.

Immigration Status	F-1 Student		?
J Subcategory	Not Applicable		?
Primary Purpose of Visit	Studying in Degree Program		?
Tax residence country before entering US	CHINA, PEOPLE'S REPUBLIC OF		?
Treaty Benefit Taken as	Unknown		?
Visa Number	H0000000		?
First Day in U.S. in this Status	03-Jan-2013	DD-Mon-YYYY	?
Last Day in U.S. in this Status	16-Dec-2013	DD-Mon-YYYY	?
SEVIS ID	N0001234567		?

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- **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.



# Financial Accounting & Reporting

## Appendix I: FNIS Data Entry Instructions - Step 5

Page Navigation 1 2 3 4 5 Visa History 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.

### Edit a Visa Immigration Record

Visa information may not be saved unless the Immigration Status, J Subcategory, Primary Purpose of Visit, Tax residence country before entering US and Date Fields are completed. Please complete these fields and then click the Save & Continue button at the bottom of the page.

Immigration Status	F-1 Student	?
J Subcategory	Not Applicable	?
Primary Purpose of Visit	Studying in Degree Program	?
Tax residence country before entering US	CHINA, PEOPLE'S REPUBLIC OF	?
Treaty Benefit Taken as	Unknown	?
Visa Number	H0000000	?
First Day in U.S. in this Status	03-Jan-2013 DD-Mon-YYYY	?
Last Day in U.S. in this Status	16-Dec-2013 DD-Mon-YYYY	?
SEVIS ID	N0001234567	?

You are currently logged in as the Administrator.

Delete Record Discard Changes Save & Continue >

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- **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, Chico, 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.



# Financial Accounting & Reporting

## Appendix I: FNIS Data Entry Instructions - Step 6

### Step 6: 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 California State University 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 **Finish** button below. You will not be able to make any more changes without permission from the administrator at your institution.

#### Confirmation

The information I have entered is correct and I wish to submit it to my host site.

[Finish](#)

- 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 [mltaylor@csuchico.edu](mailto:mltaylor@csuchico.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.