

To: Foreign National Vendor
From: WVU Tax Services
Re: Collection of Information to Determine Tax Status

WVU Tax Services has received notification that you will be receiving payment from West Virginia University (WVU) or WVU Research Corporation for services performed as an independent contractor. To make sure the proper tax rules are applied to the payment you receive, we must collect information on your physical presence in the United States. This information is required to ensure compliance with Internal Revenue Service rules on taxing payments to foreign nationals (26 CFR § 1.871-7(a)(1) and 26 USC § 1441(a)).

All vendors should complete the attached Foreign National Information Form and Residency Verification to the fullest extent possible. For any information that does not apply to your situation (e.g., WVUID, U.S. Social Security Number), you may leave the fields blank or write "N/A."

On the Residency Verification page, you must provide the visa type (e.g., F-1, H-1B, B-2, ESTA), entry date, exit date, and primary activity for all visits to the United States in the past three years. You must also provide information on all visits to the United States in F-1 or J-1 status even if they were not in the past three years.

If you have not been physically present in the United States in the past three calendar years, please complete only the top box on the Residency Verification page and complete the Certification of No U.S. Physical Presence.

Please be aware that WVU Tax Services cannot approve payments to foreign nationals without verifying their tax status and verifying the location the services are to be performed. If you do not provide the requested information or we cannot verify the information you provide, we will be required to withhold tax at the maximum statutory rate (currently 30%).

It is your personal responsibility to confirm that payment from WVU and/or WVU Research Corporation for independent contractor services is permissible under your current non-immigrant status. This should be confirmed through an immigration attorney or through the organization sponsoring your non-immigrant status. WVU and WVU Research Corporation cannot advise if independent contractor payments are permitted in your specific situation and is not responsible for any negative impacts independent contractor payments may have on your non-immigrant status. Processing of a payment by WVU or WVU Research Corporation should not be interpreted to mean that independent contractor payments are acceptable under your non-immigrant status.

If you have questions while completing the form, please contact us via email at foreignnationalprocessing@mail.wvu.edu.

Vendors Performing Services While Physically Present in the United States

After completing the Foreign National Information Form and Residency Verification, you will need to return the following documents:

- The completed Foreign National Information Form and Residency Verification,
- The biographical information page of your passport,
- Your most recent Form I-94 admission record (not I-94 travel history),
- Your current Form I-20 or Form DS-2019 (if in F-1 or J-1 status),

- Your U.S. Social Security card (if you have a Social Security number),
- Your U.S. Individual Taxpayer Identification Number letter (if you have an Individual Taxpayer Identification Number), and
- Your current work authorization document (if applicable and different from the documents listed above).

Vendors Performing Services While Not Physically Present in the United States

After completing the Foreign National Information Form and Residency Verification, you will need to return the following documents:

- The completed Foreign National Information Form and Residency Verification,
- The Certification of No U.S. Physical Presence,
- The biographical information page of your passport,
- Your U.S. Social Security card (if you have a Social Security number), and
- Your U.S. Individual Taxpayer Identification Number letter (if you have an Individual Taxpayer Identification Number).

Foreign National Information Form West Virginia University

This form must be completed before you can receive any form of payment. All applicable questions below must be answered. The completed form must be presented with your passport and immigration documents at the time of appointment.

Personal/Passport Information

Last or Family Name		First Name	Middle Name
Date of Birth (month/day/year) / /	WVU ID #	Social Security No. (or individual Taxpayer ID)	E-mail Address
Country of Citizenship		Country That Issued Passport	
Visa Number (red number in lower right corner of stamp in passport)		Passport Number	Passport Expiration Date / /

Address Information

U. S. Local Street Address (include city, state, and postal code) _____ _____ _____	Foreign Residence Address (include city/town, state/province/region, and postal code) _____ _____ _____
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Current Immigration Status

<input type="checkbox"/> U.S. Immigrant/Permanent Resident	<input type="checkbox"/> F-1 Student	<input type="checkbox"/> TN
<input type="checkbox"/> H-1 B Temporary Worker	<input type="checkbox"/> J-2 Dependent	<input type="checkbox"/> Green Card Pending
<input type="checkbox"/> Other: _____	<input type="checkbox"/> J-1 Exchange Visitor	<input type="checkbox"/> Asylum
--if J-1 Exchange Visitor, what category?		
<input type="checkbox"/> Student	<input type="checkbox"/> Research Scholar	<input type="checkbox"/> Short Term Scholar
<input type="checkbox"/> Alien Physician	<input type="checkbox"/> Other: _____	

Primary Activity During This Visit (Choose Only One)

<input type="checkbox"/> Studying in a degree program	<input type="checkbox"/> Observing	<input type="checkbox"/> Demonstrating special skills
<input type="checkbox"/> Studying in a non-degree program	<input type="checkbox"/> Consulting	<input type="checkbox"/> Clinical activities
<input type="checkbox"/> Teaching	<input type="checkbox"/> Conducting research	<input type="checkbox"/> Temporary employment
<input type="checkbox"/> Lecturing	<input type="checkbox"/> Training	<input type="checkbox"/> Here with spouse

What was the start date of your immigration status for the current activity?
(in many cases, this is the date you entered the U.S.) _____ / _____ / _____

What is the projected end date of your primary activity?
(In many cases, this is the completion date on your immigration document.) _____ / _____ / _____

If you are a student, at what level do you study?
 Undergraduate Masters Doctoral Other: _____

Describe the activity that will result in U.S. income (i.e. professor of physics, consulting, teaching assistant, food service worker, scholarship, contest prize, etc.) _____

Indicate the amount of U.S. income anticipated during this calendar year. \$ _____

What University department will be providing the income? _____

Certification of No U.S. Physical Presence

This form should be completed by any foreign nationals performing services for WVU while physically outside the United States. Failure to accurately complete this form or knowingly providing false information will result in a 30% tax rate for all future payments from WVU. If you are a U.S. citizen or lawful permanent resident (i.e. "green card" holder), this form does not apply.

Please check the applicable box below:

- I have been physically present in the United States in the current calendar year or the past two calendar years. I have provided my full travel history during that time on the Foreign National Information form.
- I have *not* been physically present in the United States in the current calendar year or the past two calendar years.

By signing below, I certify the following:

1. I do not plan to perform any services for West Virginia University while physically present in the United States under this agreement,
2. I will notify WVU Tax Services via email at tax@mail.wvu.edu if my current agreement changes and I begin performing services in the United States, and
3. I consent to WVU Tax Services accessing my U.S. Customs and Border Protection I-94 records to verify that I have not been present in the United States.

Additionally, I agree to provide additional information to Tax Services if needed so they can determine my tax status under U.S. law.

Vendor Name (Print)

Vendor Signature

Date