University of North Carolina at Charlotte
Foreign National Information Form

This version is for UNC Charlotte STUDENTS only, and must be completed to receive any form of payment.

Please answer all of the applicable questions and submit the form to the Tax Office via fax to 704-687-1450 or mail to UNC Charlotte, Tax Office, 9201 University City Blvd, Reese 324, Charlotte, NC 28223. If a meeting is necessary, you are required to bring the following documents to the appointment: photo page of your passport, social security card or ITIN, I-94 departure card, visa, and current I-20 or DS2019. If you have any questions, contact the Tax Office at (704) 687-5742 or taxoffice@uncc.edu.

### (1) PERSONAL INFORMATION

<table>
<thead>
<tr>
<th>Last or Family Name:</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>First Name:</td>
<td></td>
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<tr>
<td>Middle Name:</td>
<td></td>
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<tr>
<td>Date of Birth (mm/dd/yy):</td>
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</tr>
<tr>
<td>Social Security Number or ITIN:</td>
<td></td>
</tr>
<tr>
<td>UNC Charlotte ID Number:</td>
<td></td>
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<tr>
<td>Email Address:</td>
<td></td>
</tr>
<tr>
<td>U.S. Phone Number:</td>
<td></td>
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</tbody>
</table>

### (2) ADDRESS INFORMATION (Street Address, not a P.O. Box)

<table>
<thead>
<tr>
<th>U.S. ADDRESS</th>
<th>HOME COUNTRY/PERMANENT ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address Line 1:</td>
<td>Address Line 1:</td>
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<td>Address Line 2:</td>
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<td>Address Line 3:</td>
<td>Address Line 3:</td>
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<tr>
<td>City:</td>
<td>City:</td>
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<tr>
<td>State:</td>
<td>Province/Region:</td>
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<tr>
<td>Country:</td>
<td>Country:</td>
</tr>
<tr>
<td>Zip Code:</td>
<td>Postal Code:</td>
</tr>
</tbody>
</table>

### (3) CURRENT IMMIGRATION STATUS/VISA TYPE

Check one: □ F-1 Student □ J-1 Exchange Visitor - Student □ Permanent Resident □ Other: __________

What is the first date you were in the U.S. in this status? (This is the date you first entered the U.S. as indicated on your I-94, or the date you changed your status for the purpose of study.) __________ mm/dd/yy

What is the projected end date of this status? (This is the expected completion date on your I-20 or DS2019.) __________ mm/dd/yy

What is your primary purpose for this current status? Check one, and indicate your student type (if degree) or program name (if non-degree).

- □ Studying in a Degree Program
  - □ Undergraduate □ Graduate □ Doctoral □ Post Doctoral □ Other: __________

- □ Studying in a Non-Degree Program
  Program Name (e.g. ELTI or Exchange Student): __________
### (4) PASSPORT INFORMATION

Country of Citizenship (country that issued passport): ____________________________ Passport Number: ____________________________

Are you a citizen of or do you have a passport from any other country? [ ] Yes [ ] No  If yes, what country? ____________________________

### (5) TAX RESIDENCE

What is your country of tax residency? This is your country of residency immediately prior to this current visit to the U.S. ____________________________

Did your tax residency in that country end prior to this visit to the U.S.? [ ] Yes [ ] No  If yes, when? (mm/dd/yy) ____________________________

### (6) IMMIGRATION HISTORY

List all of your immigration activities in the last 3 calendar years (including tourism activity, spousal status, etc). If the immigration activity was F, J, M, or Q, list all immigration activity since January 1, 1985. Do not include information related to your current immigration status. F and J students do not need to document short vacations home during semester breaks. If you do not have any immigration history to report, check the "Not Applicable" box.

- Not Applicable - I do not have reportable immigration activities.

<table>
<thead>
<tr>
<th>Date of Entry (mm/dd/yy)</th>
<th>Date of Exit (mm/dd/yy)</th>
<th>Visa Type/Status and subtype if applicable (J-1s)</th>
<th>Primary Purpose</th>
<th>Did you take tax treaty benefits?</th>
</tr>
</thead>
<tbody>
<tr>
<td>________________________</td>
<td>________________________</td>
<td>___________________________</td>
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<td>[ ] Yes [ ] No</td>
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<td>[ ] Yes [ ] No</td>
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<td>__________________</td>
<td>[ ] Yes [ ] No</td>
</tr>
</tbody>
</table>

### (7) PAYMENT INFORMATION

Payment Type: [ ] Wages [ ] Scholarship [ ] Prize/Award [ ] Other ____________________________

Department providing payment: ____________________________ Position: ____________________________

### (8) CERTIFICATION STATEMENT

I certify that to the best of my knowledge and belief all of the information on this form is correct.

Signature: ____________________________ Date (mm/dd/yy): ____________________________

### (9) TO BE COMPLETED BY TAX OFFICE

Notes: ____________________________

Signature: ____________________________ Date (mm/dd/yy): ____________________________

FS001 - Foreign National Information Form  Last updated 8/21/2018
Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer. Your withholding is subject to review by the IRS.

OMB No. 1545-0074
2021

Step 1:
Enter Personal Information

<table>
<thead>
<tr>
<th>(a) First name and middle initial</th>
<th>Last name</th>
</tr>
</thead>
</table>

Address

City or town, state, and ZIP code

<table>
<thead>
<tr>
<th>(c)</th>
<th>Single or Married filing separately</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Married filing jointly or Qualifying widow(er)</td>
</tr>
<tr>
<td></td>
<td>Head of household (Check only if you’re unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.</td>
</tr>
</tbody>
</table>

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

Step 2:
Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or
(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld. □

TIP: To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3:
Claim Dependents

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by $2,000 ▶ $

Multiply the number of other dependents by $500 ▶ $

Add the amounts above and enter the total here ▶ $ 3$

Step 4 (optional):
Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income ▶ $ 4(a)

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here ▶ $ 4(b)

(c) Extra withholding. Enter any additional tax you want withheld each pay period ▶ $ 4(c)

Step 5:
Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee’s signature (This form is not valid unless you sign it.)

Date

Employer's name and address

First date of employment

Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Cat. No. 10223Q

Form W-4 (2021)
Supplemental Form W-4 Instructions for Nonresident Aliens

Nonresident aliens must follow special instructions when completing Form W-4, Employee's Withholding Certificate, for compensation paid to such individuals as employees performing dependent personal services in the United States. Compensation for dependent personal services includes amounts paid as wages, salaries, fees, bonuses, commissions, compensatory scholarships, fellowship income, and similar designations for amounts paid to an employee.

Getting tax forms and publications. Go to IRS.gov/Forms-Instructions to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions on mobile devices as an eBook at no charge. Or, you can go to IRS.gov/OrderForms to place an order and have forms mailed to you within 10 business days. Also, you can call 800-829-3676 to place your order.

Are you a nonresident alien? If so, these special instructions apply to you. Resident aliens should follow the instructions on Form W-4.

If you are an alien individual (that is, an individual who is not a U.S. citizen), specific rules apply to determine if you are a resident alien or a nonresident alien for federal income tax purposes. Generally, you are a resident alien if you meet either the "green card test," or the "substantial presence test," for the calendar year. Any alien individual not meeting either test is generally a nonresident alien. Additionally, a dual-resident alien who applies the so-called "tie-breaker" rules contained within the Resident (or Residence or Fiscal Residence) article of an applicable U.S. income tax treaty in favor of the other Contracting State is treated as a nonresident alien. See Pub. 519, U.S. Tax Guide for Aliens, for more information on the green card test, the substantial presence test, and the first-year choice.

What compensation is subject to withholding and requires a Form W-4?

Compensation paid to a nonresident alien for performing personal services as an employee in the United States is subject to graduated withholding. Compensation for personal services also includes amounts paid as a scholarship or fellowship grant to the extent it represents payment for past, present, or future services performed as an employee in the United States. Nonresident aliens must complete Form W-4 using the modified instructions provided later, so that employers can withhold the correct amount of federal income tax from compensation paid for personal services performed in the United States. This Notice modifies the instructions to Form W-4 to take into account the restriction on a nonresident alien's filing status, the restriction on claiming the standard deduction, and the restriction on claiming tax credits and deductions for certain Nonresident aliens.

Are there any exceptions to this withholding?

Yes. Nonresident aliens may be exempt from wage withholding on the following amounts.

- Compensation paid to employees of foreign employers if such pay is not more than $3,000 and the employee is temporarily present in the United States for not more than a total of 90 days during the tax year.
- Compensation paid to regular crew members of a foreign vessel.
- Compensation paid to residents of Canada or Mexico engaged in transportation-related employment.
- Certain compensation paid to residents of American Samoa, Puerto Rico, or the U.S. Virgin Islands.
- Compensation paid to foreign agricultural workers temporarily admitted into the United States on H-2A visas.

See Pub. 519 to see if you qualify for one of these exemptions.

Nonresident aliens may be exempt from wage withholding on or all of their compensation for dependent personal services under an income tax treaty. If you are claiming a tax treaty withholding exemption, do not complete Form W-4. Instead, complete Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, and give it to each withholding agent from whom amounts will be received.

Even if you submit Form 8233, the withholding agent may have to withhold tax from your income because the factors on which the treaty exemption is based may not be determinable until after the close of the tax year. In this case, you must file Form 1040-NR, U.S. Nonresident Alien Income Tax Return (or Form 1040-NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, if you qualify), to recover any overwithheld tax and to provide the IRS with proof that you are entitled to the treaty exemption. See Form 8233 and the Instructions for Form 8233, Pub. 901, U.S. Tax Treaties, and Pub. 519 for more information on treaty benefits.
Am I required to file a U.S. tax return even if I am a nonresident alien?

Yes. Nonresident aliens who perform personal services in the United States are considered to be engaged in a trade or business in the United States and generally are required to file Form 1040-NR (or Form 1040-NR-EZ). Also, you will need to file Form 1040-NR (or Form 1040-NR-EZ) to claim a refund of any withheld taxes. See the Instructions for Form 1040-NR, or the Instructions for Form 1040-NR-EZ, for more information.

Nonresident aliens who are bona fide residents of U.S. possessions should consult Pub. 570, for information on whether compensation is subject to wage withholding in the United States.

Will my withholding amounts be different from withholding for my U.S. coworkers?


Because nonresident aliens may not claim the standard deduction, employers are instructed to withhold an additional amount from a nonresident alien's wages. For the specific amounts to be added to wages before application of the wage tables, see Pub. 15-T.

Note. A special rule applies to nonresident alien students from India and business apprentices from India who are eligible for the benefits of Article 21(2) of the United States-India income tax treaty. Employers are not required to withhold an additional amount for the standard deduction from the wages of these individuals, as they may be entitled to claim the standard deduction. See Pub. 15-T and Pub. 518 for more information.

What are the special Form W-4 instructions?

Nonresident aliens should pay particular attention to the following lines when completing Form W-4.

Step 1(b): Personal Information. You are required to enter a social security number (SSN) on Step 1(b) of Form W-4. If you do not have an SSN, contact the Social Security Administration (SSA) to find out if you are eligible for one.

You can visit any SSA office or call the SSA at 800-772-1213. For the deaf or hard-of-hearing, call 800-325-0778 (TTY/TTD number).

For more information, go to www.ssa.gov/ssnnumber.

Note. You cannot enter an individual taxpayer identification number (ITIN) in Step 1(b) of Form W-4.

Step 1(c): Personal Information. Check the Single or Married filing separately box regardless of your actual marital status.

Step 2: Multiple Jobs or Spouse Works. Do not complete this section unless you have more than one job at the same time. Do not account for your spouse's job because nonresident aliens may not file jointly.

If you have more than one job, you may complete Step 2(b) or Step 2(c).

If you chose Step 2(b), complete the Step 2(b) Multiple Jobs Worksheet for only one job and write "nonresident alien" or "NRA" below Step 4(c) for only one job.

If you have only two jobs, you may choose Step 2(c), check the box on both Forms W-4, and write "NRA" or "nonresident alien" below Step 4(c) for the Form W-4 for the highest paying job. Do not write "nonresident alien" or "NRA" below Step 4(c) for the other job.

Nonresident aliens should not use the Tax Withholding Estimator.

Multiple withholding agents. If you are completing Form W-4 for more than one withholding agent (for example, you have more than one employer), complete Steps 3-4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3: Claim Dependents. Only certain nonresident aliens should use Step 3. Nonresident aliens from Canada, Mexico, South Korea, or India may be able to claim the child tax credit or the credit for other dependents. See Pub. 519 and Pub. 972 for more information.

Nonresident aliens are generally not entitled to education credits. See Pub. 519 for more information.

Add the total credits that you may claim and enter the total in Step 3.

Step 4. Optional

Step 4(a). If you want tax withheld for other income this year that won't have withholding and the income is taxable in the United States, enter the amount of other income here. Do not include any income from any jobs or self-employment. See Pub. 519 for more information.

Step 4(b). Nonresident alien itemized deductions and adjustments to income may be limited. See Pub. 519 for more information. If you expect to claim itemized deductions and/or adjustments to income (such as the student loan interest deduction), add your itemized deductions and adjustments to income and enter the amount in Step 4(b).

Step 4(c). Write "nonresident alien" or "NRA" in the space below Step 4(c). If you would like to have an additional amount withheld, enter the amount in Step 4(c).

Exempt from withholding. Do not claim that you are exempt from withholding in the space below Step 4(c) of Form W-4 (even if you meet both of the conditions to claim exemption from withholding listed in the instructions to the Form W-4).
NC-4 NRA
Nonresident Alien Employee’s Withholding Allowance Certificate

PURPOSE - If you are a nonresident alien, you must complete Form NC-4 NRA so that your employer can withhold the correct amount of State income tax from your pay. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. (See Publication 519, U.S. Tax Guide for Aliens, for more information on the green card test and the substantial presence test.) Regardless of your actual filing status, the State income tax to be withheld will be determined as if your filing status is “Single” along with the number of allowances you claim on this form. If you do not provide a new Form NC-4 NRA to your employer before the first day of the first payroll period that ends on or after January 1, your employer is required to withhold as “Single” with zero allowances.

GENERAL INSTRUCTIONS - Complete the NC-4 NRA Allowance Worksheet on page 2. The worksheet will help you determine the number of withholding allowances you are entitled to claim based on federal and State adjustments to gross income, including the N.C. Child Deduction Amount, N.C. itemized deduction for charitable contributions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to decrease the tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 NRA with your employer within 10 days after the change occurs.

Generally, a nonresident alien is not eligible for the standard deduction. Line 2 of this form requires the nonresident alien employee to enter an additional amount of income tax to be withheld for each pay period to account for the inclusion of the standard deduction in the wage bracket tables, percentage, and annualized methods of computing income tax withheld. The additional tax to withhold per pay period is identified in a chart on page 2 of Form NC-4 NRA and represents the income tax on the standard deduction for the single filing status ($10,750) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter $48 ($10,750 X 5.35% ÷ 12). The additional withholding properly addresses the tax impact of the ineligibility for the standard deduction for most nonresident alien employees. However, the additional withholding results in overwithholding on nonresident alien employees who are either students or business apprentices from India. These individuals should report $0 on Line 2.

WAGES EXEMPT FROM WITHHOLDING - Wages that are exempt from U.S. income tax under an income tax treaty are generally exempt from withholding. Residents of Canada and Mexico who enter or leave the United States at frequent intervals are not subject to withholding on their wages if these persons either (1) perform duties in transportation service between the United States and Canada or Mexico, or (2) perform duties connected to the construction, maintenance, or operation of a waterway, viaduct, dam, or bridge crossed by, or crossing, the boundary between the United States and Canada or the boundary between the United States and Mexico. Nonresident aliens who are bona fide residents of the U.S. Virgin Islands are not subject to withholding of tax on income earned while temporarily employed in the United States.

TWO JOBS - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one Form NC-4 NRA. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 NRA filed for the higherpaying job and zero allowances are claimed for the other.

NONWAGE INCOME - If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form NC-40. Form NC-40 is available on the Department’s website at: www.ncdor.gov.

CAUTION: All NC-4 NRA forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the Department. If you furnish an employer with a Nonresident Alien Employee’s Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

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Nonresident Alien Employee’s Withholding Allowance Certificate

I certify that I am exempt from North Carolina withholding because I am a resident of Canada or Mexico and my duties are in transportation services.

Social Security Number

First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Address

City

State Zip Code (5 Digits)

Country (If not U.S.)

Employee’s Signature

I certify under penalties provided by law, that I am entitled to the number of withholding allowances claimed above, or if claiming exemption from withholding, that I am entitled to claim the exempt status.

Cut here and give this certificate to your employer. Keep the top portion for your records.
NC-4 NRA Allowance Worksheet

Part I

Answer all of the following questions:

1. Will your charitable contributions exceed $2,499?  Yes ☐ No ☐
2. Will your N.C. Child Deduction Amount from Page 3, Schedule 1 exceed $2,499?  Yes ☐ No ☐
3. Will you have federal adjustments or State deductions from income?  Yes ☐ No ☐
4. Will you be able to claim any N.C. tax credits or tax credit carryovers?  Yes ☐ No ☐

If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowances on Form NC-4 NRA, Line 1. On Line 2, enter 11 if you are paid weekly; enter $22 if you are paid biweekly; enter $24 if you are paid semimonthly; or enter $48 if you are paid monthly. If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you qualify for additional allowances.

Part II

1. Enter your total estimated charitable contributions ........................................... 1. $  
2. Enter an estimate of your total N.C. Child Deduction Amount from Page 3, Schedule 1 ........................................... 2. $  
3. Enter an estimate of your total federal adjustments to income and N.C. deductions from federal adjusted gross income ........................................... 3. $  
4. Add Lines 1, 2, and 3 ................................................................................................................. 4. $  
5. Enter an estimate of your nonwage income (such as dividends or interest).............. 5. $  
7. Add Lines 5 and 6 ..................................................................................................................... 7. $  
8. Subtract Line 7 from Line 4 (Do not enter less than zero) .................................................... 8. $  
9. Divide the amount on Line 8 by $2,500. Round down to whole number .......................... 9.  
   Ex. $3,900 ÷ $2,500 = 1.56 rounds down to 1  
10. Enter the amount of your estimated N.C. tax credits ....................................................... 10. $  
11. Divide the amount on Line 10 by $134. Round down to whole number ......................... 11.  
   Ex. $200 ÷ $134 = 1.49 rounds down to 1  
12. Total number of allowances (Add Lines 9 and 11) Enter on Line 1 of Form NC-4 NRA ..................................................... 12.  

13. Enter on Line 2 of Form NC-4 NRA the appropriate amount from the chart based on your payroll period

<table>
<thead>
<tr>
<th>Payroll Period</th>
<th>Weekly</th>
<th>Biweekly</th>
<th>Semimonthly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additional Withholding</td>
<td>$11</td>
<td>$22</td>
<td>$24</td>
<td>$48</td>
</tr>
</tbody>
</table>