

Division Responsibilities for Employing Foreign Nationals Telecommuting Outside the U.S.

Background

A Foreign National is an employee who is not a U.S. Citizen or US Permanent resident (green card holder).

UW-Madison permits departments to pay foreign nationals who are working or receiving scholarship/fellowship payments from outside the country.

Summary

Departments employing foreign nationals outside the U.S. must work with OHR Payroll to monitor each employee's U.S. presence¹. This ensures that employees receiving foreign source income (FSI) are taxed appropriately and receive the correct tax reporting documents.

When does this process apply?

The below process assumes that the employee or scholar/fellow meets international telecommuting criteria. See [Remote Work: Guidance and Resources for Employees](#) for more details.

If you are paying a foreign national:

- who is **not** a permanent U.S. resident **AND**
- is working outside the U.S. **OR** is receiving scholarship/fellowship payments while outside the U.S.

What do you need to do?

1. We expect divisions to answer employee FSI questions, so we strongly encourage HR and Payroll staff to become familiar with Glacier. Please take the online [Glacier training](#), which will provide context for Glacier and the FSI process.
2. Collect and review foreign source income documents for accuracy. Read each form carefully. If two forms ask for the same information (ie: days' presence), the information on each form must match. If there is a discrepancy between documents, the documents will not be accepted. Arrival and departure dates count as one day present in the U.S.

For current foreign national employees who are telecommuting:

- a. Updated UW-Madison [Glacier](#) documents
 - i. Notify the employee to update Glacier with accurate to-the-day U.S. presence. If you are uncertain if someone has a UW-Madison Glacier account, you can ask the employee.
- b. [Foreign Source Income Statement](#) for 2022
- c. [I-94 travel history](#) with a statement confirming its accuracy

For newly hired foreign national employees who are telecommuting:

- a. [Nonresident Alien U.S. Visit Summary](#)
- b. [Foreign Source Income Statement](#) for 2022
- c. [I-94 travel history](#) with statement confirming its accuracy

¹ See Appendix for a definition of U.S. presence
Updated 7/11/2022

For one-time scholarship/fellowship recipients:

- a. [NRA Lump Sum Scholarship Procedure](#)
3. Once your review is complete, upload all documents to your division's Campus Payroll Box folder.
 - a. Send an email to foreignsourceincome@ohr.wisc.edu for the single-use link to the Campus Payroll Inbox
 - b. Include your Foreign Source Income Checklist as your file's first page.
 - c. Label the upload: Foreign Source Income - Last Name, First Name – Empl ID
4. OHR Payroll will then review the documents to confirm FSI file.

Results from this Process:

OHR Payroll will notify you of your employees' tax residency status.

- a. **Resident alien:** treated like a U.S. citizen for tax purposes because they pass the [IRS Substantial Presence Test](#).
- b. **Nonresident alien (NRA):** does not pass the IRS Substantial Presence Test. In most cases, NRAs have taxes withheld from their paychecks. They cannot adjust their withholding settings. In the fall, the employee's foreign source income file will be reconciled.

NRAs are not subject to U.S. taxes when receiving FSI/working from outside the U.S. They are subject to taxes whenever they are present in the U.S. and receiving income from a U.S. employer. UW-Madison must account for all the U.S. presence to ensure that taxes are collected when required. An employee with no U.S. presence in the calendar year will have taxes refunded. Employees with presence will have taxes withheld, prorated to the number of days present, and any balance owed will be refunded.

In Fall 2022 divisions will recollect and submit FSI documents². We will use these updated documents to confirm Nonresident Alien U.S. presence and reconcile 2022 tax withholding. Employees may not receive a tax refund if OHR Payroll does not receive these documents.

5. United States bank accounts are the preferred, most efficient method of payroll. Divisions should confirm with employees if they have access to a United States bank account. For employees without a United States bank account, divisions must also collect wire transfer information. Wire transfers can be submitted via the [wire transfer workflow](#). Shared Services needs wire transfer information at least 7 days before the final calc. Note that divisions may have different deadlines.

HRS/JEMS Reminder: Check the JEMS box that indicates the employee is a foreign national.

Do **not** check the Foreign National Working outside the U.S. box in Modify a Person or in JEMS. This is a centrally managed function.

² See appendix for document recollection process.

Appendix

A. Definitions

U.S. presence: Any time the employee is present in the U.S.

Date Duration Calculator: Use a [date duration calculator](#) to determine total days' presence per calendar year. Include start and end dates.

Arrival and departure dates each count as one day presence.

Example: An employee arrives at JFK airport from Toronto at 11am on Friday, June 26th. They depart JFK for Ottawa at 5pm the same day. For foreign source income purposes, they record that layover as one day of presence.

The screenshot shows a web-based "Date Duration Calculator". It has two date input sections: "Start Date" and "End Date". Both are set to "Month: Day: Year: Date:" as "6 / 26 / 2020". Below each input is a "Today" link and a calendar icon. A checkbox labeled "Include end date in calculation (1 day is added)" is checked. There are links for "Add time fields" and "Add time zone conversion". A green button labeled "Calculate Duration" is present. Below the inputs, it shows "From and including: Friday, June 26, 2020" and "To and including: Friday, June 26, 2020". A yellow box highlights the "Result: 1 day". Below this, it says "It is 1 day from the start date to the end date, end date included." To the right, under "Alternative time units", it lists: "1 day can be converted to one of these units: 86,400 seconds, 1440 minutes, 24 hours, 1 day".

Example: An employee plans to arrive in the U.S. on 8/1/20 and stay through 12/31/20.

Days Calculator: Days Between Two Dates

How many days, months, and years are there between two dates?

The screenshot shows a web-based "Days Calculator". It has tabs for "Count Days", "Add Days", "Workdays", "Add Workdays", "Weekday", and "Week Ne". The "Count Days" tab is selected. It has two date input sections: "Start Date" and "End Date". "Start Date" is set to "Month: Day: Year: Date:" as "8 / 1 / 2020". "End Date" is set to "Month: Day: Year: Date:" as "12 / 31 / 2020". Below each input is a "Today" link and a calendar icon. A checkbox labeled "Include end date in calculation (1 day is added)" is checked. There are links for "Add time fields" and "Add time zone conversion". A green button labeled "Calculate Duration" is present. Below the inputs, it shows "From and including: Saturday, August 1, 2020" and "To and including: Thursday, December 31, 2020". A yellow box highlights the "Result: 153 days". To the right, under "Alternative time units", it says "153 days can be converted to one of these units:".

b. Foreign Source Income Statement for 2022

- i. Contains all 2022 planned and potential visits. This includes possible visits on B1/B2 tourist visas. If they are hoping to come to the U.S. at all, they should include the tentative visit dates.
- ii. Number of days present should match those listed on I-94 travel history
- iii. If no completed or planned visits in 2022, employee should write '0' in the number of days in the U.S. column.

University of Wisconsin Service Center Human Resource System

**Foreign Source Income Statement:
Nonresident Alien Income for Services/Activity Performed Outside the U.S.**

Empl ID: 01234567 Date: 6/1/20
(Not SSN / ITIN. Your Employee ID listed on your Earnings Statement)
 Full Name: Bucky Badger
 UW Institution: UW-Madison UDDG: A02

I, Bucky Badger, (print your name) certify that all of the following statements are true:

- I am not a U.S. citizen or permanent U.S. resident;
- I will not be in the U.S. for enough days this calendar year to pass the IRS substantial presence test (see <http://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>);
- All, or the specified portion, of the services I perform for the University of Wisconsin, and any non-service scholarship or fellowship income received, is for work/activity performed in:

POLAND
(print country name)

My U.S. presence during 2020 (print year). Provide a separate form for each calendar year.
 List all planned and all potential U.S. visits during the specified calendar year. Add a separate page for additional visits.

<small>Visit Start Date (mm/dd/yyyy)</small> <u>08/01/2020</u>	<small>Number of Days In the U.S.</small> <u>153</u>	<small>Immigration Status During This Visit (example: B1 Visa)</small> <u>J1 Research Scholar</u>
<small>Visit End Date (mm/dd/yyyy)</small> <u>12/31/2020</u>		<small>Purpose of Visit (example: vacation, seminar, etc.)</small> <u>work</u>

<small>Visit Start Date</small>	<small>Number of Days In the U.S.</small>	<small>Immigration Status During This Visit</small>
<small>Visit End Date</small>		<small>Purpose of Visit</small>

<small>Visit Start Date</small>	<small>Number of Days In the U.S.</small>	<small>Immigration Status During This Visit</small>
<small>Visit End Date</small>		<small>Purpose of Visit</small>

<small>Visit Start Date</small>	<small>Number of Days In the U.S.</small>	<small>Immigration Status During This Visit</small>
<small>Visit End Date</small>		<small>Purpose of Visit</small>

- If my visit plans change, I agree to inform the University immediately by email notification sent to my department payroll contact.
- I realize that if I DO return to the United States during this calendar year, I may owe the University of Wisconsin federal, state, Social Security and Medicare tax for the periods I am present. In addition, if I pass the substantial presence test during this calendar year, I may owe tax retroactively on all income received during the year.

Bucky Badger 06/01/2020
 Employee Signature Date (mm/dd/yyyy)

Please return your completed and signed form to your hiring department contact within 30 days of receipt.
 Return to:

Office Use Only:
 Department Payroll Contact, please forward a copy of this form to your Glider Account Responsible Administrator / Campus Payroll Office.
 HRSGLA.20151201

- c. [I-94 Travel History](#): This document is created by U.S. Customs and Border Protection. It includes an employee's arrival and departure history for the past 5 years.
- The I-94 must include all entries and departures. If an entry and/or departure is not listed, the employee must write them in with dates.
 - The employee must also write 'This travel history is accurate to the best of my knowledge.' Then sign and date.
 - If an employee has changed passports in the last 5 years, they must provide an I-94 travel history for both passports.
 - If their record comes back stating "No record found for the traveler", but they have traveled to the U.S. previously, please have them write in all their entries and departures to the U.S., sign, and date including the accuracy statement listed above.
 - If they have not been to the U.S., please send a screenshot of their I-94 history search with the no traveler results found. At the bottom of that screenshot, write "I have no U.S. travel history", then sign their name and date. The FSI Team will use this as proof that they have not traveled to the U.S.

Example of Complete I-94 Travel History:

19/7/2020 I94 - Official Website

Passport Number : 00000000
Passport Country of Issuance : India

	Date	Type	Location
1	2020-08-13	Arrival	CHI
2	2019-08-05	Departure	SFR
3	2019-07-24	Arrival	CHI
4	2018-05-12	Departure	ATL
5	2018-05-05	Arrival	ATL
6	2016-04-25	Departure	NYC
7	2016-04-10	Arrival	PHI

This history is accurate to the best of my knowledge

Buckingham Badger 06/09/21

No U.S. Travel History (example)

Enter Your Traveler Info

No record found for traveler.

* First (Last) Name: * Last (First) Name/Number: * State: * Date of Birth: * Document Number: * Country of Citizenship: * Details

I have no U.S. travel history.

Signature: *Buckingham Badger*
Date: December 31, 2022

Example of Incomplete I-94 Travel History:

Passport Number:
 Passport Country of Issuance: Canada

	Date	Type	Location
1	2019-12-09	Departure	427
2	2019-12-09	Arrival	RBB
3	2019-08-10	Departure	440
4	2019-07-27	Arrival	PHU
5	2019-06-07	Arrival	PBB <i>Departed 2019-06-10</i>
6	2019-04-21	Arrival	PHU <i>Departed 2019-05-04</i>
7	2019-04-15	Arrival	RBB <i>Departed 2019-04-15</i>
8	2018-11-18	Arrival	PHU <i>Departed 2018-12-01</i>
9	2018-10-01	Arrival	CHI <i>Departed 2018-10-06</i>
10	2018-08-12	Arrival	PHU <i>Departed 2018-08-20</i>
11	2018-08-05	Arrival	PBB <i>Departed 2018-08-11</i>
12	2018-04-22	Arrival	LEW <i>Departed 2018-04-28</i>
13	2018-04-14	Arrival	PHU <i>Departed 2018-04-21</i>

14	2018-02-18	Arrival	LEW <i>Departed 2018-03-03</i>
15	2017-10-08	Arrival	LEW <i>Departed 2017-10-28</i>
16	2017-08-13	Arrival	PBB <i>Departed 2017-09-10</i>
17	2017-07-07	Departure	Unavailable
18	2017-06-11	Arrival	TOR
19	2017-04-16	Arrival	Unavailable <i>Departed 2017-05-13</i>
20	2017-02-26	Arrival	LEW <i>Departed 2017-03-15</i>
21	2017-01-08	Arrival	LEW <i>Departed 2017-02-04</i>
22	2016-11-13	Arrival	LEW <i>Departed 2016-12-09</i>
23	2016-10-02	Arrival	LEW <i>Departed 2016-10-14</i>
24	2016-07-31	Arrival	Unavailable <i>Departed 2016-07-30</i>
25	2016-06-22	Arrival	ATL <i>Departed 2016-07-29</i>
26	2016-06-12	Departure	ATL
27	2016-02-14	Arrival	PHU
28	2015-12-28	Arrival	PHU <i>Departed 2015-12-12</i>
29	2015-12-27	Arrival	PBB <i>Departed 2015-12-27</i>
30	2015-10-04	Arrival	PHU <i>Departed 2015-12-18</i>

This form includes all US entries/exits. Employee Signature MM/DD/YYYY...

This I-94 had missing departures, so the employee wrote in the missing dates.

Template for Document Requests:

Subject: Foreign Source Income – Last Name, First Name – Empl ID

Hello,

It has come to our attention that **(INSERT EMPLOYEE NAME – LASTNAME, FIRSTNAME (EMPLID))** is considered a Foreign Source Income recipient. Please have them read below and submit the forms as early as possible.

Thank you in advance,
Foreign Source Income Team
fourainsourceincome@ohr.wisc.edu

Hello,

We understand you are working for UW Madison from outside the U.S. and you are not a Permanent Resident or U.S. citizen. There are tax implications for foreign nationals working outside the U.S. Because of this, UW–Madison is required to track all U.S. presence for foreign nationals while on the payroll. Depending on an employee’s tax status, they may or may not be subject to U.S. taxes while working for UW–Madison.

UW–Madison will collect documents from employees multiple times per year to verify their tax status and determine the appropriate payroll taxation. It is very important that employees working outside the U.S. complete everything accurately and submit the documents in a timely manner each time they are requested. Failure to submit documents may result in inaccurate tax withholding from the paychecks.

To verify your tax status and determine your payroll taxation, we need the following documents. You must complete everything accurately. These are the forms we need to open a [Foreign Source Income](#) file for you:

1. [Nonresident Alien U.S. Visit Summary or Glacier Tax Summary Report](#)
2. [Foreign Source Income Statement](#) (for the current year and sometimes we’ll need past or future years)
3. [I-94 Travel History](#)
4. Additional documents may be needed, such as immigration documents (i.e. DS-2019, I-20, I-797), Most Recent I-94 Entry Record, Visa sticker/stamp for most recent entry).
 - a. We will let you know after the initial review of your documents if additional items are required.

Detailed instructions on how to complete each of the requested documents are listed below, along with screenshots/examples. Please save this email as a reference for later use.

1. [Nonresident Alien U.S. Visit Summary](#) (see screenshot below for example):

To be completed by nonresident aliens earning foreign source income from the University of Wisconsin (who are unable to provide information through Glacier account data entry). **If you have a Glacier account, please update your account and provide our office with an updated Tax Summary Report (please remember to block out your Social Security Number and sign/date the bottom of the form).**

 - List all visits to the U.S., since 1986. Please specify the type of visa status listed in box 4 of DS 2019 or I-20 (i.e. J-1 Student, J-1 Short Term Scholar, etc.)
 - List every U.S. visit in the current and two previous calendar years, regardless of the immigration status or whether the visits were affiliated with the University of Wisconsin
 - Each visit should include the dates that you were here and the number of days next to the dates

- Add the statement "This history is accurate to the best of my knowledge" at the bottom of the form
- Sign and date. An original signature, please. UW System will not accept electronic or digital signatures

Nonresident Alien U.S. Visit Summary

To be completed by nonresident aliens earning foreign source income from the University of Wisconsin (who are unable to provide information through Glacier account data entry).

Please Print

SECTION I		
Name: <u>Badger</u> <u>Bucky</u>		
1st	2nd	Middle
I certify that I am a tax resident of the country of: <u>ROLAND</u>		
SECTION II If you need more space, list additional visits on separate page and attach.		
1) List all visits to the U.S., since 1985, when you were in For I immigration status. Please specify the type of I status listed in box 4 of DS 2019 (i.e. J-1 Student, J-1 Short Term Scholar, etc.)		
2) Also, list every U.S. visit in the current and two previous calendar years, regardless of the immigration status or whether the visits were affiliated with the University of Wisconsin.		
Year	Immigration status during visit	Number of Days in U.S. during visit. (If visit in current or 2 previous years, list dates of visit.)
<u>2018</u>	<u>J1 Short Term Scholar</u>	<u>167</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
SECTION III – I certify that to the best of my knowledge, all of the information I have provided above is true, correct and complete. If any of the information provided changes, or if other relevant information becomes available, I will notify the UW System as soon as possible so this information and/or my U.S. tax status may be updated.		
Date: <u>6/1/2020</u>	Signature: <u>Bucky Badger</u>	

2. **Foreign Source Income Statement** (for the current year and sometimes we'll need past or future years)
 - a. If you will be paid by UW-Madison in 2022, we must know your 2022 U.S. travel plans.
 - b. Please complete this form and include any planned and potential 2022 U.S. trips on this form.
 - c. Include ONLY dates in this calendar year; a separate form is needed for EACH year.
 - d. Once all of your visits are filled in, then sign and date, using an original signature, please.
 - i. EMPLID=
 - ii. UDDS=

Foreign Source Income Statement:
Nonresident Alien Income for Services/Activity Performed Outside the U.S

Emp ID: 01234567 Date: 6/1/20
 Full Name: Bucky Badger
 UW Institution: UW-Madison UDD: AD2

I, Bucky Badger, certify that all of the following statements are true:

- I am not a U.S. citizen or permanent U.S. resident.
- I will not be in the U.S. for enough days this calendar year to pass the IRS substantial presence test (see <http://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>).
- All, or the specified portion, of the services I perform for the University of Wisconsin, and any non-service scholarship or fellowship income received, is for work/activity performed in:

POLAND

My U.S. presence during 2020 (print year). Provide a separate form for each calendar year. List all planned and all potential U.S. visits during the specified calendar year. Add a separate page for additional visits.

Visit Start Date (mm/dd/yyyy)	Number of Days in the U.S.	Immigration Status During This Visit (example: F1 Visa)
06/01/2020	153	F1 Research Scholar
12/31/2020		Purpose of Visit (example: vacation, seminar, etc.) work

- If my visit plans change, I agree to inform the University immediately by email notification sent to my department payroll contact.
- I realize that if I DO return to the United States during this calendar year, I may owe the University of Wisconsin Federal, state, Social Security and Medicare tax for the periods I am present. In addition, if I pass the substantial presence test during this calendar year, I may owe tax retroactively on all income received during the year.

Bucky Badger 06/01/2020
 Employee Signature Date (mm/dd/yyyy)

This needs to be completed for each visit to the U.S. for that calendar year -

My U.S. presence during 2020 (print year). Provide a separate form for each calendar year. List all planned and all potential U.S. visits during the specified calendar year. Add a separate page for additional visits.

Visit Start Date (mm/dd/yyyy)	Number of Days in the U.S.	Immigration Status During This Visit (example: F1 Visa)
06/01/2020	153	F1 Research Scholar
12/31/2020		Purpose of Visit (example: vacation, seminar, etc.) work

3. I-94 Travel History

- Search for your history on the [USCBP website](#).
- Providing this history again re-confirms your U.S. presence or lack thereof.
- This should include all U.S. entries and departures over the last five years.
- If you have changed passports in the last five years, you'll search once for each passport
- Please verify that your history includes all entries and departures (each entry has a corresponding departure).
 - If one is missing, please write in the date and if it is an entry or departure.
- Once you confirm all the information is complete and accurate, write a statement of accuracy 'This history is accurate to the best of my knowledge,' then sign and date.
- Again, please use an original signature. No electronic signatures.
- If your record comes back stating "No record found for the traveler", but you have traveled to the U.S. previously, please write in all of your entries and departures to the U.S., sign, and date including the accuracy statement listed above.
- If you have not been to the U.S., please send a screenshot of your I-94 history search with the no traveler results found. At the bottom of that screenshot, write "I have no U.S. travel history", then sign your name and date. I will use this as proof that you have not traveled to the U.S.

I-94 Travel History (example)



Passport Number : 00000000
Passport Country of Issuance : India

	Date	Type	Location
1	2020-08-13	Arrival	CHI
2	2019-08-05	Departure	SFR
3	2019-07-24	Arrival	CHI
4	2018-05-12	Departure	ATL
5	2018-05-05	Arrival	ATL
6	2016-04-25	Departure	NYC
7	2016-04-10	Arrival	PHI

This history is accurate to the best of my knowledge

Buckingham Badger 06/09/21

No U.S. Travel History (example)

Enter Traveler Info
Most Recent: 1-94 Results

Enter Your Traveler Info

No record found for traveler.
Note: The info returned may not reflect applications submitted to or benefits received by U.S. Citizenship and Immigration Services or Immigration and Customs Enforcement.

* First (Given) Name :


* Last (Family) Name/Surname :

* Birth Date : / /

* Document Number :

* Country Of Citizenship :

Sample Passport



Enter all information exactly as it appears on your travel documentation you used to enter the U.S.
Enlarge the image to see more detail.

Privacy Notice

CIP will retain the information you submit when attempting to access your records through this website for 3 months...
[Read Full Privacy Notice](#)

I have no U.S. travel history. Proceed to your next record 1-94

Signature: *Bucky Badger*

Date: December 31, 2022

Please note:

- UW system does not accept electronic signatures. Please use an original signature.
- You can send all documents directly to me or foreignsourceincome@ohr.wisc.edu
- Your HR office will reach out to you in September/October to request similar documents. We will use these documents to reconcile your account. Essentially, we will compare the new documents to those you recently submitted to confirm your days U.S. presence in 2022. If you were not here, we will request a refund of the taxes withheld.
- We may also have to request updated documents if you have any changes in your U.S. presence while you are earning income from UW-Madison. For our international employees, we are required to track all U.S. presence while on the payroll. Depending on your tax status you may or may not be subject to U.S. taxes while working for UW-Madison. To verify your tax status and determine your payroll taxation, we need to get updated information any time there is an update with your travel to/from the U.S.

Thank you,
Updated 7/11/2022

Example of a File Ready for Upload to Campus Payroll Box:

Employee Info

- First Name Bucky
- Last Name Badger
- Employee ID 01234567
- UDDS A022040
- Job Title Admin Prog Spec
- Job Start Date 6/1/20
- Employee's First Day of International Telecommuting 6/1/20
- Pay Basis Annual

Process

1. Confirm employee is not a U.S. citizen or U.S. Permanent Resident
2. Confirm employee is working or receiving scholar/fellow income while outside the U.S.
3. Collect documents:
 - A. For current foreign nationals telecommuting
 - [Updated Glacier documents](#)
 - [Foreign Source Income Statement 2022](#)
 - [I-94 travel history](#) with employee arrival/departure confirmation statement
 - B. For newly hired foreign nationals telecommuting
 - [Nonresident Alien U.S. Visit Summary](#)
 - [Foreign Source Income Statement for 2022](#)
 - [I-94 travel history](#) with employee arrival/departure confirmation statement
4. Review documents for accuracy and consistency
 - a. Log days' presence for each document. They should match across documents. Each arrival must have a corresponding departure date on the I-94 travel history. If arrival/departures are missing, contact employee to write in missing entries and resubmit.

Year	FSI Statement 2022	I-94 Travel History	Nonresident Alien U.S. Visit Summary (for new hires only)	Glacier (for OHR use only)
2022	153	0	0	
2021		0	0	
2020		167	167	
2019		0	0	
2018		13	0	
2017				
20__				
20__				

Nonresident Alien U.S. Visit Summary

To be completed by nonresident aliens earning foreign source income from the University of Wisconsin (who are unable to provide information through Glacier account data entry). **If you have a Glacier account, please update your account and provide our office with an updated Tax Summary Report (please remember to block out your Social Security Number and sign/date the bottom of the form).**

Please Print

SECTION I

Name:

Badger Bucky _____
Last First Middle

I certify that I am a tax resident of the country of: POLAND

SECTION II If you need more space, list additional visits on separate page and attach.

1) List all visits to the U.S., since 1986, when you were in F or J immigration status. Please specify the type of J status listed in box 4 of DS 2019 (i.e. J-1 Student, J-1 Short Term Scholar, etc.)

2) Also list every U.S. visit in the current and two previous calendar years, regardless of the immigration status or whether the visits were affiliated with the University of Wisconsin.

Year	Immigration status during visit	Number of Days in U.S. during visit. (If visit in current or 2 previous years, list dates of visit.)
------	---------------------------------	--

<u>2018</u>	<u>J1 Short Term Scholar</u>	<u>167 1/16/18-7/1/18</u>
-------------	------------------------------	---------------------------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SECTION III – I certify that to the best of my knowledge, all of the information I have provided above is true, correct and complete. If any of the information provided changes, or if other relevant information becomes available, I will notify the UW System as soon as possible so this information and/or my U.S. tax status may be updated.

Date: 6/1/2020 Signature: Bucky Badger

Foreign Source Income Statement:
Nonresident Alien Income for Services/Activity Performed Outside the U.S

Empl ID: 01234567 Date: 6/1/20

(Not SSN / ITIN. Your Employee ID listed on your Earnings Statement)

Full Name: Bucky Badger

UW Institution: UW-Madison UDDS: A02

I, Bucky Badger certify that all of the following statements are true:

- I am not a U.S. citizen or permanent U.S. resident;
I will not be in the U.S. for enough days this calendar year to pass the IRS substantial presence test
All, or the specified portion, of the services I perform for the University of Wisconsin, and any non-service scholarship or fellowship income received, is for work/activity performed in:

POLAND
(print country name)

My U.S. presence during 2020 (print year). Provide a separate form for each calendar year.
List all planned and all potential U.S. visits during the specified calendar year. Add a separate page for additional visits.

Table with 3 columns: Visit Start Date, Number of Days in the U.S., Immigration Status During This Visit. Row 1: 08/01/2020, 153, J1 Research Scholar. Row 2: 12/31/2020, Purpose of Visit: work.

Table with 3 columns: Visit Start Date, Number of Days in the U.S., Immigration Status During This Visit. Row 1: Visit Start Date, Number of Days in the U.S., Immigration Status During This Visit. Row 2: Visit End Date, Purpose of Visit.

Table with 3 columns: Visit Start Date, Number of Days in the U.S., Immigration Status During This Visit. Row 1: Visit Start Date, Number of Days in the U.S., Immigration Status During This Visit. Row 2: Visit End Date, Purpose of Visit.

Table with 3 columns: Visit Start Date, Number of Days in the U.S., Immigration Status During This Visit. Row 1: Visit Start Date, Number of Days in the U.S., Immigration Status During This Visit. Row 2: Visit End Date, Purpose of Visit.

- If my visit plans change, I agree to inform the University immediately by email notification sent to my department payroll contact.
I realize that if I DO return to the United States during this calendar year, I may owe the University of Wisconsin federal, state, Social Security and Medicare tax for the periods I am present. In addition, if I pass the substantial presence test during this calendar year, I may owe tax retroactively on all income received during the year.

Bucky Badger 06/01/2020

Employee Signature Date (mm/dd/yyyy)

Please return your completed and signed form to your hiring department contact within 30 days of receipt.

Return to:

Office Use Only: Department Payroll Contact, please forward a copy of this form to your Glider Account Responsible Administrator / Campus Payroll Office.

HRSGLA.20151201

Passport Number :

Passport Country of Issuance : **Poland**

	Date	Type	Location
1	2018-09-29	Departure	CHI
2	2018-07-03	Arrival	NYC
3	2018-06-18	Departure	CHI
4	2018-04-02	Arrival	CHI
5	2016-11-22	Departure	SDP
6	2016-11-10	Arrival	DEN

This travel history is accurate to the best of my knowledge.

Bucky Badger 06/01/2020

What Makes this Complete?

- The upload contains a completed cover page with FSI Checklist
- All documents are complete and signed.
- There is a Nonresident Alien U.S. Visit Summary because the person is newly hired and is not able to complete a Glacier account.
- Nonresident Alien U.S. Visit Summary lists 167 days' presence in 2018. According to the date duration calculator, this is correct.
- Nonresident Alien U.S. Visit Summary does not list 2016 visit. Employee confirmed this visit was not under an F1 or J1 visa, so it does not need to be included on this form.
- 2020 Foreign Source Income Statement lists future days' presence. No 2020 current or past days' presence are listed on any other document.
- I-94 Travel History confirms the information listed on the Nonresident Alien U.S. Visit Summary and Foreign Source Income Statement for 2020.
- Each arrival on the I-94 Travel History has a corresponding departure.

C. Documents Needed for Fall FSI Reconciliation

a. [I-94 travel history](#). This must include all entries and departures. If an entry or departure is missing, the employee must write it in. The employee needs to include a statement confirming its accuracy, then sign and date. If they have multiple passports, they need to do this for each passport.

b. [Foreign Source Income Statement](#) for 2022. Send their original FSI Statement to them. If the information has not changed, they need to sign and date the FSI statement. If the information has changed, they need to submit an updated 2022 FSI statement.

c. Updated UW-Madison [Glacier](#) documents if employee has a Glacier account. If you are uncertain if someone has a UW-Madison Glacier account, you can ask the employee.

- Updated Glacier documents would include the Tax Summary Report, Most Recent I94 Entry Record, Immigration documents (DS-2019/I-10/I-797) and a copy of their Visa and Visa entry stamp.

d. If the employee will be on payroll in 2023 (working in December 2022 or later), they need to submit a [Foreign Source Income Statement](#) for 2023 that includes any potential/planned 2023 visits.

End of Year Reconciliation Email Template:

Subject: 2022 Foreign Source Income End of Year Review – Last Name, First Name – Empl ID

Hello,

It's that time of year again, when we request updated Foreign Source Income documents to assist us in reconciling your Foreign Source Income account for the current year end: 2022. This process, called Reconciliation, happens in October of each year. We will compare the new documents to those you previously submitted to confirm your days of U.S. presence in 2022. These documents are then forwarded to UW Shared Services, our central processing unit, who will review your documents and determine next steps. If you were not present in the U.S., they will request a refund of the taxes withheld.

Please read the list below carefully and complete each step as noted.

1. **2022 Foreign Source Income Statement:** attached
 - a. If the information on this form is still correct, please re-sign and date it (anywhere towards the bottom will do). Use an original signature, please. UW System will not accept electronic signatures. Please also include the following statement next to your signature and the date: I confirm the accuracy of this statement.
 - b. If the information has changed (ie: you had a U.S. visit since the last time you signed the form), please complete a new form - [Foreign Source Income Statement](#)
 - If you were paid by UW-Madison in 2022, we must know your 2022 U.S. travel plans.
 - Please complete this form and include any planned and potential 2022 U.S. trips on this form.
 - Include ONLY dates in this calendar year; a separate form is needed for EACH year.
 - Once all of your visits are filled in, then sign and date, using an original signature, please.

Example a.

**Foreign Source Income Statement:
Nonresident Alien Income for Services/Activity Performed Outside the U.S.**
 EmpID: 00123456 Date: 06/09/21
 (Use SSN if you are an employee of the University of Wisconsin)
 Full Name: Buckingham U. Badger
 LW Institution: Mascot UODD: A00

I, Bucky Badger (print your name) certify that all of the following statements are true:

- I am not a U.S. citizen or permanent U.S. resident;
- I will not be in the U.S. for enough days this calendar year to pass the IRS substantial presence test (see <http://www.irs.gov/individuals/international/taxpayers/substantial-presence-test>);
- All, or the specified portion, of the services I perform for the University of Wisconsin, and any non-service scholarship or fellowship income received, is for work/activity performed in: India

My U.S. presence during 2021 (print year). Provide a separate form for each calendar year. List all planned and all potential U.S. visits during the specified calendar year. Add a separate page for additional visits.

Visit Start Date (mm/dd/yyyy)	Number of Days in the U.S.	Immigration Status During This Visit (example: B1 visit)
01/01/21	365 days	Mascot
Visit Start Date	Number of Days in the U.S.	Immigration Status During This Visit
Visit End Date		Purpose of Visit
Visit Start Date	Number of Days in the U.S.	Immigration Status During This Visit
Visit End Date		Purpose of Visit
Visit Start Date	Number of Days in the U.S.	Immigration Status During This Visit
Visit End Date		Purpose of Visit

- If my visit plans change, I agree to inform the University immediately by email notification sent to my department payroll contact.
- I realize that if I DO return to the United States during this calendar year, I may owe the University of Wisconsin federal, state, Social Security and Medicare tax for the periods I am present. In addition, if I pass the substantial presence test during this calendar year, I may owe tax retroactively on all income received during the year.

Buckingham U. Badger (print name) 06/09/21 (print date)
 Employee Signature Date (mm/dd/yyyy)

Please return your completed and signed form to your hiring department contact within 30 days of receipt.
 Return to: I confirm the accuracy of this statement (print name) 06/09/21 (print date)
 Department Payroll Contact, please forward a copy of this form to your Glider Account Responsible Administrator / Campus Payroll Office.
 HRGOLA20151201

Example b.

University of Wisconsin Service Center Human Resource System

**Foreign Source Income Statement:
Nonresident Alien Income for Services/Activity Performed Outside the U.S.**
 EmpID: 001234567 Date: 6/1/20
 (Use SSN if you are an employee of the University of Wisconsin)
 Full Name: Bucky Badger
 LW Institution: UW-Madison UODD: A00

I, Bucky Badger (print your name) certify that all of the following statements are true:

- I am not a U.S. citizen or permanent U.S. resident;
- I will not be in the U.S. for enough days this calendar year to pass the IRS substantial presence test (see <http://www.irs.gov/individuals/international/taxpayers/substantial-presence-test>);
- All, or the specified portion, of the services I perform for the University of Wisconsin, and any non-service scholarship or fellowship income received, is for work/activity performed in: INDIA

My U.S. presence during 2020 (print year). Provide a separate form for each calendar year. List all planned and all potential U.S. visits during the specified calendar year. Add a separate page for additional visits.

Visit Start Date (mm/dd/yyyy)	Number of Days in the U.S.	Immigration Status During This Visit (example: B1 visit)
01/01/20	365	Research scholar
Visit Start Date	Number of Days in the U.S.	Immigration Status During This Visit
Visit End Date		Purpose of Visit
Visit Start Date	Number of Days in the U.S.	Immigration Status During This Visit
Visit End Date		Purpose of Visit
Visit Start Date	Number of Days in the U.S.	Immigration Status During This Visit
Visit End Date		Purpose of Visit

- If my visit plans change, I agree to inform the University immediately by email notification sent to my department payroll contact.
- I realize that if I DO return to the United States during this calendar year, I may owe the University of Wisconsin federal, state, Social Security and Medicare tax for the periods I am present. In addition, if I pass the substantial presence test during this calendar year, I may owe tax retroactively on all income received during the year.

Bucky Badger (print name) 06/01/2020 (print date)
 Employee Signature Date (mm/dd/yyyy)

1. I-94 Travel History

- Search for your history on the [USCBP website](#).
- Providing this history again re-confirms your U.S. presence or lack thereof.
- This should include all U.S. entries and departures over the last five years.
- If you have changed passports in the last five years, you'll search once for each passport
- Please verify that your history includes all entries and departures (each entry has a corresponding departure).
 - If one is missing, please write in the date and if it is an entry or departure.
- Once you confirm all the information is complete and accurate, write a statement of accuracy 'This history is accurate to the best of my knowledge,' then sign and date.
- Again, please use an original signature. No electronic signatures.

- If your record comes back stating “No record found for the traveler”, but you have traveled to the U.S. previously, please write in all of your entries and departures to the U.S., sign, and date including the accuracy statement listed above.
- If you have not been to the U.S., please send a screenshot of your I-94 history search with the no traveler results found. At the bottom of that screenshot, write “I have no U.S. travel history”, then sign your name and date. I will use this as proof that you have not traveled to the U.S.

I-94 Travel History (example)

10/7/2020 I94 - Official Website

Passport Number : 00000000
Passport Country of Issuance : India

	Date	Type	Location
1	2020-08-13	Arrival	CHI
2	2019-08-05	Departure	SFR
3	2019-07-24	Arrival	CHI
4	2018-05-12	Departure	ATL
5	2018-05-05	Arrival	ATL
6	2016-04-25	Departure	NYC
7	2016-04-10	Arrival	PHI

This history is accurate to the best of my knowledge

Buckingham Badger 06/09/21

No U.S. Travel History (example)

Enter Traveler Info
View Recent I-94 Results

Enter Your Traveler Info

No record found for the traveler.
Note: The info returned may not reflect applications submitted to our behalf, reviewed by U.S. Citizenship and Immigration Services or Immigration and Customs Enforcement.

* First (Given) Name:

* Last (Family) Name/Surname:

* Birth Date: / /

* Document Number:

* Country Of Citizenship:


Cancel next >

I have no U.S. travel history. to create your own record

Signature: *Bucky Badger*

Date: December 31, 2022

Sample Passport



Enter all information exactly as it appears on your travel documentation you used to enter the U.S. Enlarge the image to see more detail.

Privacy Notice

CIP will retain the information you submit when displaying the search results through this website for 3 months... [Read Full Privacy Notice](#)

2. 2023 Foreign Source Income Statement:

- If you will be paid by UW-Madison in 2023, we must know your 2023 U.S. travel plans.
- Please complete this form and include any planned and potential 2023 U.S. trips on this form, then sign and date. An original signature, please.
- See example 1b above for more detailed instructions.

3. Glacier Tax Summary Report:

Updated 7/11/2022

- Please update your Glacier account to match your U.S. days' presence for 2021 and 2022, and also match your I-94 Travel History and Foreign Source Income Statements for 2021 and 2022.
- Once completed, please print out, sign with your original signature, and submit an updated Tax Summary Report to us. Please remember to block out the Social Security Number.
- Please include copies of your required documents listed on your Glacier Tax Summary Report (in the section above your signature). It will look something like this:

If you hold an F-1 Visa type: Form W-4, State Tax Form, Form I-20, Form i-94/I-94W Card, Visa Sticker/Stamp

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report	
<p><i>Please print, sign and submit with Tax Summary Report</i></p> <p>Required Forms:</p> <p>Form W-4 State Tax Form</p>	<p><i>Please copy and submit with Tax Summary Report</i></p> <p>Required Document Copies:</p> <p>Form I-20 Form I-94/I-94W Card Visa Sticker/Stamp (in Passport)</p>
<p>Certification</p> <p>I hereby declare that the information provided by me to University of Wisconsin System and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify University of Wisconsin System as soon as possible so that this information and/or my U.S. tax status may be updated.</p>	
Signature:	Date:

If you hold a J-1 Visa type: Form W-7, Form I-94/I94W Card, Form DS-2019, Visa Sticker/Stamp (in Passport)

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report	
<p><i>Please print, sign and submit with Tax Summary Report</i></p> <p>Required Forms:</p> <p>Form W-7</p>	<p><i>Please copy and submit with Tax Summary Report</i></p> <p>Required Document Copies:</p> <p>Form I-94/I-94W Card Form DS-2019 Visa Sticker/Stamp (in Passport)</p>
<p>Certification</p> <p>I hereby declare that the information provided by me to University of Wisconsin System and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify University of Wisconsin System as soon as possible so that this information and/or my U.S. tax status may be updated.</p>	
Signature:	Date:

If you hold an H1B Visa Type: Form W-4, Form I-797, Form I-94/I-94W Card, Visa Sticker/Stamp (in Passport)

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report	
<p><i>Please print, sign and submit with Tax Summary Report</i></p> <p>Required Forms:</p> <p>Form W-4</p>	<p><i>Please copy and submit with Tax Summary Report</i></p> <p>Required Document Copies:</p> <p>Form I-797 Form I-94/I-94W Card Visa Sticker/Stamp (in Passport)</p>
<p>Certification</p> <p>I hereby declare that the information provided by me to University of Wisconsin System and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify University of Wisconsin System as soon as possible so that this information and/or my U.S. tax status may be updated.</p>	
Signature:	Date:

To submit your documents to our office, the options are:

- Fax to our fax number: (608) 256-6547.

Updated 7/11/2022

- Copy and mail by U.S. Mail to 21 North Park Street, Suite 5101, Madison, WI 53715.
- Email directly to foreignsourceincome@ohr.wisc.edu and glacier@ohr.wisc.edu. Make sure to block out your SSN on all documents and all documents have your original signature.

Best,