

Non-U.S. Users Subcommittee Report

- Met with Amanda Petersen on 26 October 2010 (Jonathan, Heather)
 - Discussed immigration and tax issues
 - Immigration presentations:
 - How to extend your temporary visa assuming the Tevatron run is extended (dates to watch for, J visas expiring, other issues)
 - **December 08, 1:30pm 1-West**
 - Presentation by Amanda
 - Need to make posters, post in nalcal, article for Fermi today
 - Path to permanent residency immigration presentation
 - National Interest Waiver
 - Extraordinary Ability
 - Invite two attorneys to give presentation
 - goal: February or March

Non-U.S. Users Subcommittee Report

- Met with Amanda Petersen on 26 October 2010
- Tax issues
 - Every year payroll and visa offices get bombarded with questions about taxes
 - Last year we attempted to get an accounting firm to give a presentation
 - Didn't address issue until February (too late)
 - \$4-5000 initial cost
 - What can we do?
 - We would like to offer a presentation in January or early February.
 - Investigating our options
 - Amanda surveyed what other labs do (next slides are taken from an email, please do not distribute unless I get permission)
 - Laboratories offer various levels of assistance and services

Explanation of Fermilab's Current Position

Organization	
Fermilab	<p>Our Users Executive Committee is trying to organize a tax talk in the early part of the new year on precisely this topic. We do have a handout that we have prepared in coordination with our payroll office, but a lot of additional advice is needed beyond what we (the Lab) can say in a memo – preferably from experts. I'd be interested in knowing what other organizations do, too. Our office and the payroll office get hit heavily with questions each new year, too.</p> <p>Fermilab is a facility that is used both by employee scientists and engineers, as well as “visiting” scientists and engineers (and many other occupational categories) who are from collaborating institutions. The “Users” are all those scientific individuals who “use” the facilities regardless of whether they are paid by us, or paid for another US institution or a foreign institution and merely “visiting” temporarily. The Users Executive Committee represents all these users – who usually also are members of at least one of the formal experiments at the Lab – in any scientific discussion with the Lab and/or the DOE.</p> <p>Every Lab has a Users Office which deals with onsite access by the Users (focusing on immigration status in the process), and there also is a national Users Administrators organization. I actually supervise both the Visa Office and the Users Office at Fermilab, so I'm involved in both functions. My Users Office directly supports (administratively) the UEC – schedules meetings, does travel paperwork, prints material for annual “outreach” trips to DC, etc. – including supporting presentations like this.</p> <p>The presentation being planned by the Users Executive Committee is for all international Users – visitors and employees – to the Lab.</p>

Amanda's Tax Survey Results

Organization	Answer
LBL	<p>At LBL, we provide an Employee Foreign Tax Orientation for new employees. I conduct a 2 hour meeting (twice a month) with the new employees and explain about the tax residency rules, tax treaties, FICA rules, and tax withholding rules to them.</p> <p>In December: We do at least 2 classes for all current employees to go over these rules again so they can make a tax residency determination for the upcoming year (whether a "Resident" or "Nonresident"). Again I go over the necessity of updating their tax status in order to determine whether they need to update their marital status and/or dependents allowances for withholding purposes as well as for FICA consideration for the new year.</p> <p>Lastly, in March to help them file their tax returns in April, we conduct 2 tax seminars to go over the non-residency federal tax forms 1040NR, 1040NREZ and the 8843 forms in details. I also go over the state California 540NR forms and the Schedule CA as well.</p> <p>We invite the foreign national "guests" who may receive stipends or other nonemployee wages to all these sessions, except for the Employee Foreign Tax Orientation.</p> <p>These are the 2 primary companies that provide foreign national tax guidance, resources, updates, printing of forms, etc.</p> <p>WINSTAR is the company we use which provide us with their Tax Navigator program as our resources. The other company is called Arctic International which uses the Glacier program.</p>

Amanda's Tax Survey Results

Organization	Answer
SLAC	No. We refer them to the IRS and CA Franchise websites and advise them to contact a tax consultant.
LLNL	Each of our FN's meets with our finance department on their second day of employment to go over taxes. I'm not sure what it entails, but I rarely get questions. And when I do I send them back to finance to answer them. I know many of our J-1 Scholars attend a tax workshop at UC Berkeley so I'm really out of the loop on tax questions.
ORNL	ORNL invites a tax organization to come out and have a seminar with the foreign nationals every January. The last couple of years it has been H&R Block (no strings attached), before that it was a tax attorney.
Jefferson Laboratory	JLab usually refers the foreign national to the IRS tax office just a few miles away or a tax organization such as H&R Block, etc. We also have foreign nationals on staff her, who are very knowledgeable in the tax areas and are very willing to help other foreign nationals who have questions. We usually try to have the current IRS Publication 519 (Tax Guide for Aliens) available for anyone that asks. We do not give any additional advice.