

FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE MINUTES OF BOARD OF TRUSTEES MEETING

April 18, 2016

Held in the Board Room of the Tony Rand Student Center at 1:12p.m.

Members Attending

Mr. Charles E. Koonce, Mr. Ronald C. Crosby, Jr., Mr. Hilton T. Hutchens, Jr., Dr. Dallas Freeman, Mrs. Delores P. Ingram, Dr. Marye J. Jeffries, Mrs. Sheryl J. Lewis, Dr. Linwood Powell, Mr. William S. Wellons, Jr., Mr. David R. Williford and SGA President Sherita Ashford.

FTCC Personnel Present

President J. Larry Keen, Board Attorney and Vice President for Legal Services and Risk Management David Sullivan, Senior Vice President for Academic and Student Services David Brand, Senior Vice President for Business and Finance Betty Smith, Vice President for Administrative Services Joe Levister, Vice President for Technology Bob Ervin, Vice President for Human Resources and Institutional Effectiveness Carl Mitchell, Executive Director of Marketing and Public Relations Brent Michaels, Executive Director for the Foundation Lorna Ricotta, and Executive Assistant to the President Kay Williams.

Members Absent

Mr. David McCune and Mrs. Esther R. Thompson.

Call to Order

The meeting was called to order by Board Chair Mr. Charles E. Koonce.

Recognition of Guests

Mr. Koonce recognized *Fayetteville Observer* Reporter Catherine Pritchard.

Ethics Awareness and Conflict of Interest Statement

Mr. Koonce read the Ethics Awareness and Conflict of Interest Reminder. No Conflict of Interest was identified.

March 21, 2016 Board Meeting

On a motion by Mrs. Lewis and seconded by Dr. Freeman, the minutes of the March 21, 2016 meeting were unanimously approved.

Mr. Crosby made a motion to amend and approve addition to the agenda for the Ad Hoc Committee to meet after the Human Resources Committee report. The motion was seconded by Mrs. Lewis and unanimously approved by the Board.

COMMITTEE REPORT

Building and Grounds Committee The Building and Grounds Committee met at 10:35 a.m. prior to the meeting. Dr. Freeman presented the report to the Board.

Update on Mae Rudd Williams School (Information Only)

- A contract has been signed with Hayes, Inc. (Fayetteville, NC) at a projected cost of \$239,000.
- Coordination continues with Department of Transportation on possible site plan modifications.
- Renovations are projected to be completed in July 2016.
- Collision repair classes are scheduled to be held there in August 2016.

Curriculum Committee The Curriculum Committee met at 10:45 a.m. prior to this meeting. Dr. Freeman presented the report to the Board.

Approval to Terminate the Associate in Applied Science Degree in General Occupational Technology

- The General Occupational Technology program is being terminated due to no enrollment.
- Enrollment during the last four years:

2012-2013	2013-2014	2014-2015	2015-2016
0	0	0	0

- Program was approved July 12, 1984.
- Students are enrolling in the Associate in General Education degree which better addresses their education plans.
- Faculty will not be affected by the termination of the program.

On recommendation of the Curriculum Committee, Dr. Freeman moved to approve the termination of the Associate in Applied Science Degree in General Occupational Technology. The motion was unanimously approved by the Board.

Approval to Conduct a Needs Assessment for an Associate of Applied Science Degree in Industrial Systems Technology (A50240)

Program Description

- The Industrial Systems Technology curriculum is designed to prepare or upgrade individuals to safely service, maintain, repair, or install equipment. Instruction includes theory and skill training needed for inspecting, testing, troubleshooting, and diagnosing industrial systems.
- Students will learn multi-craft technical skills in print reading, mechanical systems maintenance, electricity, hydraulics/pneumatics, welding, machining or fabrication, and includes various diagnostic and repair procedures. Practical application in these industrial systems will be emphasized and additional advanced course work may be offered.
- Upon completion of this curriculum, graduates should be able to individually, or with a team, safely install, inspect, diagnose, repair, and maintain industrial process and support equipment. Students will also be encouraged to develop their skills as life-long learners.

Program Need

- Based on the Plant Managers Association meeting held at FTCC on April 12, 2016 there is an overwhelming need for students with a degree in Industrial Systems Technology.
- The Plants Managers Association will provide letters of support for the program.

Associate Degree in Industrial System Technology Information

- The program would start by fall 2017.
- Courses will be offered both online, hybrid and face-to-face.
- FTCC currently offers 13 of the 26 courses needed for the program.

Resources Required

- One full-time instructor position will be needed to accommodate the management of the program, recruitment, advising, and instruction of courses.
- Equipment will need to be purchased for the hands on experience in the areas of Hydraulics/Pneumatics, Mechanical Industrial Systems, and Pumps/Piping Systems.

On the recommendation of the Curriculum Committee, Dr. Freeman moved to approve a needs assessment for an Associate of Applied Science in Industrial Systems Technology (A50240). The motion was unanimously approved by the Board.

Finance Committee The Finance Committee met at 10:55 a.m. prior to this meeting. Mr. Wellons presented the report to the Board.

Approval of the Cumberland County Funds Budget Request for Fiscal Year 2016-2017

The proposed 2016-2017 Current Appropriation Budget Request of \$10,627,787 reflects a 5.18% or \$523,271 increase over the approved budget for the 2015-2016 fiscal year. The increase is associated with increases in the cost of living and benefits, additional position in security, additional contracts in janitorial, grounds and maintenance. Other costs: electricity and heat, liability and Workers' Comp Insurance, supplies, repairs and maintenance.

On recommendation of the Finance Committee, Mr. Wellons moved to approve the Cumberland County Funds Budget Request for Fiscal 2016-2017. The motion was unanimously approved by the Board.

Approval of Final NCCCS 3-1 Form for the Tony Rand Student Center Renovation

The total estimated cost of the renovation was \$4,013,819.20 minus \$2,216.07 for a total revised cost of \$4,011,603.13.

On recommendation of the Finance Committee, Mr. Wellons moved to approve the Final NCCCS 3-1 Form for the Tony Rand Student Center Renovation. The motion was unanimously approved by the Board.

Approval of Procedures to Identify and Pay Foreign Nationals/Aliens, Administrative Procedures Manual 1-24.24 (Attachment A)

On recommendation of the Finance Committee, Mr. Crosby moved to approve the Procedures to Identify and Pay Foreign Nationals/Aliens, Administrative Procedures Manual 1-24.24. The motion was unanimously approved by the Board.

Human Resources Committee The Human Resources Committee met at 11:20 a.m. prior to this meeting. Mr. Crosby presented the report to the Board.

Approval of Reappointment of President for 2016-2017 Fiscal Year

On recommendation of the Human Resources Committee, Mr. Crosby moved to approve the reappointment of the President for 2016-2017 fiscal year. The motion was unanimously approved by the Board.

Mr. Crosby moved that pursuant to G.S. 143-318.11(a)(6) that the Board go into closed session to discuss a personnel matter. The motion was seconded by Mr. Wellons and unanimously approved by the Board.

CLOSED SESSION

OPEN SESSION

Special Trustees' Business

2016 NCACCT Law/Legislative Seminar is scheduled for April 20-22, 2016 at the Raleigh Marriott Crabtree Valley.

President's Report

Next Board Meeting – Monday, May 16, 2016

Spring Graduation – May 13, 2016 at 6:30 p.m. at the Cumberland County Crown Coliseum

See Written Report: Dr. Keen referred to the President's Report dated April 18, 2016. (1) FTCC recently announced the hiring of coaches in support of FTCC's new athletics program. (2) Basketball tryouts were held April 2. Both the men's and women's teams will compete in the National Junior College Athletic Association Division. (3) Twenty-seven CollisionU students participated in Draft Days held March 8-9. (4) Art by FTCC students is currently on display at the Art Gallery in GCB, Room 221. (5) Spring Fling for students was held on Wednesday, April 13. (6) Horticulture held the annual plant sale on Friday, April 15. (7) Several FTCC volunteers supported the April 3rd All American Marathon by serving water to the more than 3,000 runners. (8) The Ford MLR Dedication will be held Wednesday, April 20 at 10:00 a.m. in the Student Center Multipurpose Room.

Focus: Report on Luncheon with County Commissioners Chairman Marshall Faircloth, Vice Chairman Glenn Adams, Commissioner Kenneth Edge, Commissioner Larry Lancaster, Commissioner Jimmy Keefe, County Manager Amy Cannon, Deputy County Manager James Lawson, Assistant County Manager Tracy Jackson, Assistant County Manager Melissa Cardinali, Governmental Affairs and Public Information Officer Sally Shutt, Finance Director Vicki Evans, Clerk to the Board Candice White and Deputy Clerk to the Board Kellie Beam attended the luncheon.

Dr. Keen thanked them for their support of the College and presented the proposed 2016 - 2017 Current Appropriation Budget Request of \$10,627,787 an increase in appropriation of \$523,271 – 5.18%.

Adjournment Upon a motion by Mrs. Lewis and seconded by Mr. Crosby and unanimously approved by the Board, the meeting was adjourned at 2:00 p.m.

Mr. Charles E. Koonce, Board Chair

Mr. Hilton T. Hutchens, Jr., Secretary

(Attachment A)

Exhibit A

1-24.24 Procedures to Identify and Pay Foreign Nationals/Aliens

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Introduction

The reporting and withholding of taxes associated with payments made to non-U.S. citizens by community colleges, and other agencies of the State of North Carolina are in accordance with the laws and regulations of the U.S. Citizenship and Immigration Services (USCIS) and the Internal Revenue Service (IRS).

1. The USCIS define what payments may be made to aliens who perform services in the United States.
2. The IRS defines which payments made to aliens are reported and subject to taxes, as well as establishes the tax rates for those payments.

In accordance with Fayetteville Technical Community College's policy, Fayetteville Technical Community College must withhold and report payments to foreign national (employees, contractors, vendors and students) in accordance with Internal Revenue Service (IRS) Code of Regulations 1441 and with policies established by the Office of the State Controller.

It is the responsibility of Fayetteville Technical Community College to gather all data for each individual or vendor who must be tracked through the Windstar (Tax Navigator) software, and forward it to the North Carolina Community College System (NCCCS). The Foreign National Information Systems (FNIS) Data Gathering Form for individuals or the Foreign National Information Systems Data Gathering Form for Vendors, is used to gather the data.

Per Internal Revenue Code 1461, the withholding agent, in this case Fayetteville Technical Community College will be liable for a tax amount resulting from failing to withhold or deposit amounts subject to withholding. Both Fayetteville Technical Community College and the foreign recipient may be held liable for taxes, applicable interest, and any penalties resulting from a withholding failure.

Compliance with this policy requires a collaborative effort involving:

1. Business Office
2. Fayetteville Technical Community College employees who submit requisitions to procure goods and services
3. Student Services
4. Human Resource
5. Accounts Payable

Definition

A foreign national is "a person who was born outside the jurisdiction of the United States, is a citizen of a foreign country, and has not become a naturalized United States citizen under United States law. This includes legal permanent residents; also known as permanent resident aliens." A foreign national owes allegiance to or is under the protection of a country other than the United States.

It is important to understand that the definition of Nonresident Alien (NRA) for tax purposes is different from that for immigration purposes.

Aliens are classified as either "Nonresident Aliens" or "Resident Aliens". Section 1441 of the Internal Revenue Code provides a separate tax system with a different set of tax rules and regulations for individuals deemed to be Nonresident Aliens. Colleges making payments to NRAs are subject to different tax withholding, reporting and liability requirements.

A Resident Alien's income is subject to tax in the same manner as a U.S. citizen. RAs are generally taxed in the same way as U.S. citizens. This means that their worldwide income is subject to U.S. tax and must be reported on their U.S. tax return. Income of RAs is subject to the graduated tax rates that apply to U.S. citizens.

A Nonresident Alien's income is subject to federal income tax only on income which is derived from sources within the United States and/or income that is effectively connected with a U.S. trade or business. NRAs are taxed according to special rules contained in certain parts of the Internal Revenue Code.

Note: Although the preferred term for identifying a person who is not a U.S. citizen is “Foreign National”, the IRS and the U.S. Citizenship and Immigration Services use the work “alien”. Therefore, all non-U.S. citizens will be referred to as “aliens” in this text to minimize confusion with the federal government publications.

6-Step Process

The 6-step process below must be followed to ensure that aliens are paid according to prevailing tax and immigration rules/regulations with appropriate taxes withheld and payments properly reported.

The procedures are intended to provide guidance in the majority of situations facing Fayetteville Technical Community College. The procedures are not inclusive. Tax and immigration laws are voluminous. Situations not covered by these procedures should be handled on a case-by-case basis.

A. Procedures for Paying or Compensating an Alien

Step 1 – Payment Eligibility and Tax Residency Status

1. **Employees** – Human Resource and the Payroll Department are responsible for identifying Foreign National Employees, collecting, and maintaining documentations. *Copies of the completed FNIS form and backup documentations should be sent to the Systems Office.*

2. **Students** – The Customer Service Technician of Student Services is responsible for identifying Foreign National Students. This position is responsible for:
 - a. Collecting and copying documents to identify status
 - b. Maintaining documents in a secure location
 - c. Submitting documentations to the Systems Office
 - d. He/she is also responsible for entering the data into Colleague and communicating the status to Financial Aid and the Business Office. *Communication must be done following Add/Drop but before Financial Aid Refund Checks are issued.*

A student enrolled in Fayetteville Technical Community College who is a Foreign National must complete the FNIS form and provide documentations. *Copies of documentations and FNIS form must be sent to the Systems Office for all foreign national students receiving income, scholarships/fellowships, stipends, etc.*

3. **Vendors and Contractors** – A Fayetteville Technical Community College department, either contracting directly with a foreign individual or foreign contractor, or submitting a requisition to the Business Office, must include the IRS tax withholding form W-8BEN, W-8BEN-E, W-8ECI, W-8IMY or W-8EXP, as well as a FNIS Vendor Data Gathering Form, before a purchase order or contract for services is issued. No agreement can be made (Purchase Order, Contract, Professional Service Agreement) until the Fayetteville Technical Community College end user has the documentation for appropriate tax withholding. These forms must be submitted to the Business Office for appropriate withholding and reporting. The foreign vendor/contractor must submit a tax form to claim tax treaty exemption. *The Business Office must submit copies of tax withholding forms, invoices, and FNIS Gathering Form to the Systems Office.*

Important items to note:

- a. The NC E-Procurement registration process does not include gathering information on foreign vendors/contractors status. Fayetteville Technical Community College must obtain the proper tax withholding forms along with the FNIS Vendor Data Gathering Form from foreign vendors/contractors paid through E-Procurement.
- b. The Continuing Education Department must confirm the status of its foreign vendors/contractors, and maintain required documentation, before entering into a contract.

- c. The IRS tax withholding forms must be completed to include:
 - A US taxpayer identification number (TIN) or a Foreign TIN (FTIN)
 - Claim of treaty benefits- e.g. W-8BEN-E (Part 111 #14 and #15) must be completed
 - Certification- certify that information is true, correct, and complete
- d. Colleges submit copies of documentations (detailed invoices, FNIS Data Gathering Form, and W-8s) to the Systems Office.

It is the responsibility of the colleges to collect the required information on the forms

Step 2 – The Type of Payments

The type of payment made to the alien falls into four primary categories:

1. Dependent personal services: wages, service related scholarship/fellowship/assistantship payments, travel reimbursements;
2. Independent personal services: consulting fees, guest speaker, honoraria;
3. Scholarships/fellowships:
 - a. *Qualified* components for degree candidates: educational expenses, tuition, fees, books, etc.,
 - b. *Nonqualified* component: including living expenses, stipend, housing allowances
4. Miscellaneous income types: prizes and awards, royalties, etc.

Step 3 – The “Source” of the Income

As important as the recipient’s tax status, the payer of the income and their residence also has bearing for determining U.S. federal reporting and taxation.

1. A Resident Alien’s income is generally subject to tax in the same manner as a U.S. citizen. Therefore, worldwide income is reported.
2. A Nonresident Alien is usually subject to U.S. income tax only on U.S. source income. Fayetteville Technical Community College as the U.S. source payer is responsible for reporting income it paid to the NRA.
 - a. A determination is made as to the source of income in the following manner:
 - For compensation paid to employees, and independent contractors, income is sourced to the country where services are performed.
 - For non-compensation payment such as scholarships/fellowships, grants, prizes, and awards, the source of income is the residence of the payer regardless of who actually disburses the funds. If the activity is performed outside the United States, it is not considered U.S. sourced income.

Step 4 – Is the Payment Subject to Income Tax Withholding?

Income paid to a Resident Alien (RA) follows the same withholding tax rules as U.S. citizens. The federal withholding rates for RAs are the same as rates for U.S. citizens.

III-4.1 All U.S. sourced income paid to a Nonresident Alien (NRA) is taxable with the exception of interest income and qualified scholarships/fellowships. The federal withholding rates for nonresident aliens are:

Type of Income	Federal Tax Rate
Compensation (employees)	Standard graduated rates
Nonqualified Scholarships/Fellowships (F-1, J-1, M-1, Q-1 or Q-2 visa holders)	14%
Travel Grants (Expense)	14%
Housing Allowances	14%
Nonqualified Scholarships/Fellowships (all other visa holders)	30%
Independent personal services (e.g. consulting fees, guest speaker fees, honoraria, awards, travel reimbursement and prizes)	30%
Royalties	30%

Prizes and awards	30%
All other payments	30%

NRA payments of taxable scholarships, fellowships, financial aid, and grants not excludible from gross income as a “qualified scholarship” are reportable to the IRS and are subject to withholding of federal income tax. Income must be reported on forms 1042 and 1042-S unless the grant is from sources outside the US.

Tax Treaties – If an alien is a resident of a country that has an income tax treaty with the United States AND the treaty contains an article covering the primary activity the alien is being compensated for, the alien may exempt part or all of the income from U.S. federal withholding taxes as specified in the article.

The alien must submit a Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual and statement with the college to claim treaty benefits. The 8233 must be filed with the IRS.

Step 5 - Is the Payment subject to Social Security and Medicare Taxes (FICA)?

Yes, all aliens, regardless of resident or nonresident tax status are subject to the same Social Security and Medicare taxes for wages as U.S. citizens. Wages earned in the employment groups as defined used to calculate the Federal Insurance Contribution Act or FICA withholding is the income subject to these taxes.

As a general rule, the only aliens exempt from social security and Medicare taxes are F-1, J-1, M-1, and Q-1 visa holders while they are in Nonresident tax status.

Note: If one of these designated visa holder changes to resident tax status during a year, he/she is subject to social security and Medicare taxes for the entire year on his subject wages.

Step 6 - Determining if a Payment is Reportable and How to Report It

1. Resident Alien (RA) payments are reported to the federal government in the same manner as U.S. citizens. Forms issued to the resident alien regarding reportable income are the Form W-2, *Wage and Tax Statement* for wages and the various Forms 1099 for non-wage compensation. Note: If the RA uses a tax treaty, he/she will receive a Form 1042-S for tax reporting purposes.
2. Nonresident Alien (NRA) payments subject to taxes are reported to the federal government. Forms issued to NRAs are W-2, *Wage and Tax Statement* for wages subject to income taxes and/or FICA taxes, and the form 1042-S- *Foreign Person's US Source Income Subject to Withholding* for non-wage compensation. A form 1099 cannot be issued to NRAs.

B. NCCCS Workflow and Procedures for Foreign National Payment Certification

The North Carolina Community College System Office requires the following work flow and reporting be followed for colleges managed through the System Office:

1. College identifies a foreign national or foreign vendor that will be compensated via payroll, accounts payable or student services. The appropriate Fayetteville Technical Community College department, (Human Resources, Student Services and or Business Office) must maintain a copy of evidentiary and supporting documentation, such as I-9, I-20, I-94, I-797, passport, Employment Authorization Document (EAD), visa, DS-2019, W-8BEN, W-8BEN-E, W-ECI, etc. The appropriate department will also keep the tax forms and forward a copy to the Director of Disbursements in the Business Office. The Business Office will withhold the applicable taxes from employee, student or vendor payments.
2. College completes the FNIS Data Gathering Form or FNIS Vendor Data Gathering Form and submits via email with supporting documentation to the System Office to nordstroml@ncccommunitycolleges.edu. To do this, the appropriate Fayetteville Technical Community College’s department gives a copy of the data gathering form, preferably in

electronic format, to the Director of Disbursement in the Business Office at Fayetteville Technical Community College who will forward the FNIS to the System Office.

3. System Office establishes the record containing demographic data in Tax Navigator, performs the Substantial Presence Test (SPT) and/or Treaty Analysis, if applicable, and notifies the college contact via email of the appropriate taxation rules.
4. College certifies payment and withholding information to the System Office on the Foreign National Payment Certification Form for each individual or company added to the system for tracking. This form will be submitted on a quarterly basis to update the information in the Tax Navigator. The Director of Disbursements in the Business Office at Fayetteville Technical Community College will gather this information from the appropriate departments and submit required form to the System Office.
5. System Office will update all records quarterly from the payment information submitted by the college.
6. At the end of the calendar year, IRS Forms 1042, 1042-T and 1042-S will be created by the System Office and sent to the college to be submitted to the IRS by March 15 each year. Form 1042-S must also be distributed by the college to the foreign national individuals and companies by March 15 each year.

Foreign National Payment Certification is made to the NCCCS. A reminder email is sent with the due date and certification form attached.

The Director of Disbursement at Fayetteville Technical Community College gathers the data, completes the form and submits it to the NCCCS. The steps for this are:

- a. Send an email to the Payroll and Benefits Supervisor, Human Resources, and the Student Services Customer Service Technician asking for a list of Foreign National employees and students, respectively.
- b. Obtain employee payroll information from the Payroll and Benefits Supervisor and fill in the payment certification.
- c. Using the list of Foreign National Students determine if there were payments made to them. Using Colleague run, VENI, EERN, WAGS to find out if students received payments. The Payroll and Benefits Supervisor will run the appropriate Payroll mnemonics. Enter this information on the certification form.
- d. Complete the form and send it to [Liza Nordstrom: nordstroml@nccommunitycolleges.edu](mailto:Liza.Nordstrom@nccommunitycolleges.edu)

C. Colleague Set-Up

1. Nonresident Aliens (NRAs) are subject to wage withholding using special NRA wage withholding and reporting rules. Follow the directions to set up Federal and State withholding adjustments in Colleague.

- a. The Federal NRA table is in the 2015 Tax Table Document located in NCLOR: <http://explorethelor.org/>



NRA Federal Tax
Table 2015.pdf

- b. The NC NRA table:



NC State NRA Tax
Table 2015.pdf

- c. Contact Midge Miller or Pam Stutts for assistance in Colleague set-up:
millerm@nccommunitycolleges.edu
stuttsp@nccommunitycolleges.edu

D. Tax Information- Corporations/Vendors

The Internal Revenue Service (IRS) requires that all payments made to foreign vendors be made in accordance with IRS regulations. These regulations require that, when services are

provided inside the U.S., taxes be withheld from payments made to foreign vendors unless the income is exempt under a provision of a tax treaty between the foreign vendor's country and the U.S.

To avoid withholding, foreign vendors that are business entities must have a U.S. Taxpayer Identification Number (TIN) or Foreign Taxpayer Identification Number (FTIN). They need to submit IRS Form W-8BEN-E, W-8ECI, W-8EXP, or W-8IMY.

Foreign individuals (owner) who want exemption from withholding must claim a tax treaty exemption. They must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) and submit IRS Form 8233 or W-8BEN.

Payments made to foreign vendors will be subject to U.S. Federal income tax withholding of 30% unless:

1. The appropriate IRS forms have been completed and accepted by Fayetteville Technical Community College as valid, and
2. Payments made to foreign vendors are:
 - a. Exempt (or subject to a lower withholding rate) due to a tax treaty
 - b. Effectively connected with the conduct of a trade or business in the U.S. (i.e., the vendor files a U.S. income tax return. This applies to payments to foreign business entities only), or
 - c. Made to a foreign entity with U.S. tax-exempt status

Type of Income	Federal Tax Rate	State Tax Rate
Federal Withholding Tax on Foreign Vendors/Corporations (with TIN/FTIN)	30%	
NC Withholding Tax		4%

E. Tax Payments

1. Your department will need to send the tax payment electronically to the IRS via the Electronic Federal Tax Payment System Processing (EFTPS).
2. See OSC's website:
http://www.ncosc.net/Foreign_Nationals/Foreign_Nationals_Training.html
3. [How to Pay Foreign Tax through EFTPS](#)



How_To_Pay_Foreign_Tax_Through_EFTPS

F. Links

1. FNIS Data Gathering and FNIS Vendor Data Gathering Forms
<http://www.nccommunitycolleges.edu/finance-operations/foreign-national-compliance-program>
2. W-8(s)
<http://www.irs.gov/pub/irs-pdf/fw8bene.pdf>
<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf>
3. W-9
<http://www.irs.gov/pub/irs-pdf/fw9.pdf>
4. 8233
<http://www.irs.gov/pub/irs-pdf/f8233.pdf>
5. I-9
<http://www.uscis.gov/sites/default/files/files/form/i-9.pdf>
6. E-verify
<http://www.uscis.gov/e-verify>
7. The North Carolina "Policy and Procedures Pertaining to Payments and Compensation of Foreign Nationals, Governments, and Corporations"

G. References

<http://www.irs.gov/>

<http://www.uscis.gov/>

<http://www.ncosc.net/>

<http://www.dhs.gov/>