

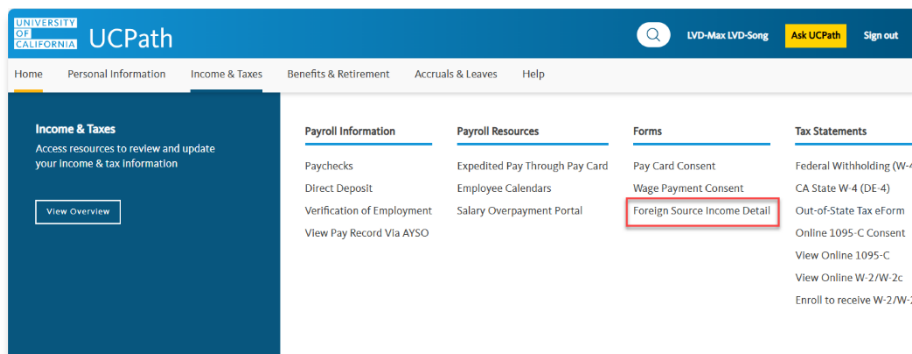
This Job Aid supports information learned in [Video EMP111](#)

All employees working outside the United States must complete a Foreign Source Income Statement form regardless of U.S. citizenship status. This form should be uploaded and attached to the Out-of-State Income Tax Withholding eForm, which must then be completed and submitted. Completing these steps ensures that the appropriate tax status is established within UCPath.

International hires who are not U.S. citizens, do not reside in the U.S., and perform their work in another country are not subject to FICA or other U.S. taxes. However, they are responsible for complying with their home country's income tax laws

No further action is required by the international hire department or any UC department or organization once these steps are completed.

Navigation: Menu > Income & Taxes > Forms > **Foreign Source Income Detail**



Complete the PDF form

Depending on your browser settings, the form may either open directly in your browser or download to your device. If it downloads, locate the file in your downloads folder and open it. In either case, you can enter your responses directly into the form.

Note: In the upper right corner of the form (see image below), select the **form instructions** link to review a comprehensive job aid with step-by-step guidance for completing the form accurately. Complete SECTION 1: KEY INFORMATION

Complete all required personal information fields, including your **Employee ID**, as instructed on the form.

FOREIGN SOURCE INCOME STATEMENT (FSIS)

The purpose of this form is to document income information of Non-Resident Aliens (NRA) to be sure that they do not get taxed on income, while working/studying outside of the United States. [Click to access form instructions.](#)

SECTION 1. KEY INFORMATION *Indicates Required Fields

Employee ID #* (8 Digits)	Last Name*	First Name*	M.I.
Country of Tax Residence*			
Employee's Phone* (numbers only; no spaces)	Employee's Email*		

Complete SECTIONS 2 and 3:

Follow the on-screen instructions to complete Section 2 and Section 3 of the form.

- **Section 2** relates to employment income.
- **Section 3** relates to academic scholarships and fellowships.

SECTION 2. FOREIGN SOURCE STATEMENT FOR PAYMENT OF EMPLOYMENT	
<input type="checkbox"/>	Check the box if you are not a U.S. citizen, lawful Permanent Resident Alien of the U.S. or a U.S. person or resident for tax purposes.
<input type="checkbox"/>	Check the box if you were employed by the University of California.
%	Indicate the percentage of time that you worked OUTSIDE of the U.S.
Employment Begin Date (m/d/yyyy)	Employment End Date (m/d/yyyy)
Employment Contract Begin Date (m/d/yyyy)	Employment Contract End Date (m/d/yyyy)
Address(es) of Employment Locations OUTSIDE of the U.S.	
1	
2	
3	

SECTION 3. FOREIGN SOURCE STATEMENT FOR ACADEMIC SCHOLARSHIPS / FELLOWSHIPS	
<input type="checkbox"/>	Check the box if you are not a U.S. citizen, lawful Permanent Resident Alien of the U.S. or a U.S. person or resident for tax purposes.
%	Indicate the percentage of educational activity associated with this academic scholarship or fellowship that was conducted OUTSIDE of the U.S.
Educational Activity Begin Date (m/d/yyyy)	Educational Activity End Date (m/d/yyyy)
Address(es) of Locations OUTSIDE of the U.S. where Educational Activity was Conducted	
1	
2	
3	
Name of Payer of Scholarship or Fellowship	Address of Payer of Scholarship or Fellowship

Complete SECTION 4 – PAYEE SIGNATURE:

Important: This step is required—UCPath will not process the form without a completed certification section.

Please ensure the following actions are taken:

- Select the check box to certify that all the information provided is true and accurate.
- Enter your printed name and title in the designated fields.
- Sign and date the form to finalize the certification

SECTION 4. PAYEE SIGNATURE*	
<input type="checkbox"/>	I certify that the above information is true, correct and complete to the best of my knowledge.
Type/Print Name*	Title*
Employee Signature*	Date* (m/d/yyyy)

Next Steps: Completing the Out-of-State Income Tax Withholding Process

After you complete the Foreign Source Income Statement form, upload it to the **Out-of-State Income Tax Withholding** eForm.

All international employees, regardless of citizenship status, who move to the United States are required to submit a new **Out-of-State Income Tax Withholding** eForm. This is necessary to cancel international residence and establish a U.S. state of residence for tax purposes.

Non-Resident Alien (NRA) employees must also update **GLACIER** with their date of departure and date of return when they reenter the U.S., to ensure accurate tax reporting and compliance.