



FOREIGN NATIONAL U.S. TAX INFORMATION

Foreign nationals in the U.S. may be subject to U.S. Internal Revenue Service tax regulations and have to file U.S. income taxes. In order to determine your tax status in the U.S., please review the information in the following IRS Publication 519 – U.S. Tax Guide for Aliens:

<http://www.irs.gov/publications/p519/index.html>

A copy of this publication is available in the International Services Office in Room 44A of the VARC.



FOREIGN BANK ACCOUNT DECLARATION

Foreign nationals may be subject to a declaration of all personal bank accounts in other countries outside of the U.S. In order to ensure compliance with this U.S. Internal Revenue Service tax regulation, please read the information at the following url:

<http://www.irs.gov/businesses/small/article/0,,id=148849,00.html>

Forms and instructions for this tax regulation are also available in the International Services Office, Room 44A in the VARC.

If unsure about your U.S. tax status, visit the local Internal Revenue Service Office at:

903 Enterprise Pkwy., Hampton, VA 23666

Phone: (757) 262-4007

Office Hours: Monday – Friday from 8:00am to 4:30pm

NO APPOINTMENT NECESSARY