# Federal Tax Guide for Non U.S. Residents

Tax Year 2019



## Agenda

- > Important Information for 2019 Returns
- > U. S. Source of Income
  - Scholarships
  - Fellowships
  - Tuition Waivers
  - Prizes
  - Stipends
  - Child Care Payment From UW
- > Social Security Number / ITIN
- > Tax Treaty Benefits & Tax Forms
- > Two Different Glacier programs
- > Questions



## Important Information

- > Deadlines to file tax return is extended to 7/15/2020
- > No personal exemption starting in 2018
- > Two Separate Glacier Programs
  - Glacier Tax Compliance from Payroll office
  - Glacier Tax Prep from ISS Office



#### Nonresident Alien

## Most international students in the U.S. on a visa are considered nonresident aliens.

- > Under special conditions, you may have to file income tax as a resident alien.
- > Even if you have to file a tax return as a resident, your visa status will not change, you are still a nonresident for immigration purposes.
- > See IRS publication 515



#### U.S. Source Income

- > Includes funds received from the University of Washington:
  - W-2: Taxable Wage or Salary Income
  - 1042-S: Scholarships or Stipend Income or wages under treaty benefits
  - 1098-T: Tuition Statement
  - 1099-Misc: Other Income
- Income from outside the U.S. is not considered in calculations for U.S. tax.



#### U.S. Source Income - Childcare

Childcare funds received from the Financial Aid Office that were disbursed into your student account in 2019 will be counted as taxable income.



## U.S. Source Income – Taxable Scholarship or Fellowship Grants

- > Paid to F, J, M, and Q visa holders
- > Subject to withholding at a rate of 14% to the extent that the amount awarded exceeds tuition charges and you have a Social Security number
- > Other income (non scholarship) may be subject to rates of federal withholding up to 30%



## Scholarships, Awards and Stipends

- > Scholarships, awards and stipends awarded to nonresident alien students are taxable income except when used to pay for:
  - Tuition and fees required for enrollment or attendance
  - Books and fees required for courses
- > If the award is greater than \$3000 in a quarter, SFS will withhold tax at 14% prior to disbursement to student.
- > SFS may also withhold federal taxes by the year end.



## Social Security Number (SSN)

Please review the International Student Services (ISS) website to check your eligibility and the procedures for applying for a SSN:

https://iss.washington.edu/employment/ssn/ When you receive your SSN:

- 1. Submit a copy to Student Fiscal Services or the Registrar's Office.
- Update your Glacier Tax Compliance record and attach a copy of your SSN with updated forms when submitting to ISC-Payroll Office

## Individual Tax ID Number (ITIN)

#### If you are not eligible for a SSN:

- >Gather the necessary documents and information to complete the online request for ITIN support letters from ISS
- >Scan a photo of your UW scholarship/fellowship/grant letter
- >Complete the online request for ITIN support letters from ISS
- >Allow 10 business days for ISS processing
- >After you pick up the ITIN support letters from ISS, email the UW ITIN office at itin@uw.edu to schedule an appointment
- >Bring: Original I-20 or DS-2019, passport, and visa



## Tax Treaty Benefit

To claim a tax treaty benefit for Payroll wages and/or scholarship money, you must complete Glacier Tax Compliance web program

- > Submit Glacier Tax Compliance packet with all required documents & forms to:
  - ISC-Payroll Box 359555
- > Treaty Benefits for eligible employees require a SSN or ITIN
- > Treaty benefits require annual renewal
- > Employees eligible for treaty renewals will be notified each November by the ISC Payroll Office



## **IRS Form W-8BEN**

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For Pa		ct Notice, see separate instruction				W-8BEN (Rev. 7-2017)



#### W-2

You may receive this form from your employer if you have a job on campus or off campus.

- > Reports taxable wages & taxes paid, not claimed under a valid tax treaty.
- > Issued before January 31 every year
- > Form W-2 is available in Workday under the "Pay" and then "View" and then "My Tax Documents"



#### 1042-S

You will receive a 1042-S for:

- > Wages claimed under a tax treaty benefit paid through Payroll
- Stipends paid through Payroll
- Scholarship or stipend money that is in excess of tuition fees
  AND is U.S. source of funds

You will **not** receive a 1042-S for:

Scholarship money that is paying tuition & fees only

> Is not U.S. source of funds

You may receive multiple forms 1042-S, one for each type of income



#### 1042-S

1042-S Tax Forms will be available in Glacier Tax Compliance

- > Electronic notifications were sent on February 6th
- > Paper 1042-S tax forms were mailed out February 14th

Glacier Tax <u>Compliance</u> determines how the University of Washington should tax an individual employee's pay. This is not to be confused with Glacier Tax Prep.



## 1042-S

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## 1098T Form (prepared by UW)

- Nonresident alien students do not qualify for American Opportunity or Lifetime Learning tax credits.
- > You will not receive the 1098T tax form
- > Exception: if you are on a F1 visa or are married to a resident or citizen and you are eligible to file a tax return as a resident alien, you can request a 1098T by email to: taxquest@uw.edu
- > For other visa type, please send email to taxquest@uw.edu

\*Always include your <u>student number</u> when emailing or calling\*



#### Canadian Tax Form TL11A

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and Benefit Return; the m Also fill out provincial or territorial a 1 fany, you ca 1 if you want to transfer un 2 if you want to transfer sour 2 if you want to transfer your un 2 vour parent or grandpare 3 your parent or grandpare 4 your parent or grandpare 5 your parent or grandpare 6 your your parent or grandpare 7 your parent or grandpare 7 your parent or grandpare 1 if you bransfer unused cum 1 if you bransfer unused cum 1 or provincial or territorial S Note: 6 Effective 2019, if you are a 1 designate  (2) \$  Provincial or 2 provincial or 3 provincial or 3 provincial or 4 provincial or 4 provincial or 5 provincial or 5 provincial or 6 provinc	asaimum amount you car remitorial Schedule (\$11) mount you can claim or n carry forward to a futu used current-year amoun the with your income tax is norization to transfel horization to transfel used current-year amoun thi or your spouse's or or a mount or amounts tr int, or your spouse's or or a mount or amounts tr int, or your spouse's or or a mount or amounts tr int, or your spouse's or or a mount or amounts to your mon-Law Partner, and, if on the decide (\$23). Provinces to province the spouse of the control of the control and the cont	It transfer to a designated in in a province in line 58560 of Form 428; the reyear. It so one designated in in the year. It so one designated individent in the year is to one designated individent in the year. It is to one designated individent in the year in the year. Year in the year. Year in the year i	sividual; or territorial final	nd the amny other than anount : elete Part 3 ask to see annada, at cook amour individual parent. You parent, if you mon-law we to complete than Qui your spaid in your three, par my	ount, if any an Quebec you can train the control of	, you can on Decere on On Decere on	carry forw.  ber 31, tc. 4  designate  ber 4  designate  ber 4  designate  ber 5  designate  ber 5  designate  ber 6  designate  ber 6  designate  ber 7  designate  ber 7	and to a future of calculate the dindividual; this form, se ommon-law current-year triner claims in the control of the control	re year. re year. re and re e  partner, amounts to the spouse unsterred 31, o claim:
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- Tuition, Education and Textbook **Amounts Certificate** 
  - University outside Canada
- Include your student number > when contacting Student Fiscal Services for help completing the form:
- f2.washington.edu/fm/sfs/tax/canada



## IRS Tax Form Filing

Employers & Businesses are required to submit tax data to the IRS.

> The most common forms submitted by employers & the UW include Forms W-2, 1042-S, 1098-T & 1099-Misc.

All recipients of these forms are required to individually file a personal tax return to the IRS summarizing all of their received tax forms. Most nonresident aliens file form 1040NR or 1040NR-EZ

The IRS compares employer information submitted against personal individual tax returns



#### Tax Form 1040NR or 1040NR-EZ

Glacier Tax Prep Program will determine if you need to file a tax return. In addition, you may read "Who Must File" in the instructions at: www.irs.gov/pub/irs-pdf/i1040nre.pdf

#### If you need to file a tax return:

- > Use 1040NR or 1040NR-EZ tax form from IRS.
- Make sure you print out the tax form and mail it with a copy of the W-2, 1042-S or 1099 Misc.
- You cannot e-file via online tax programs (TurboTax or H&R Block) when you file as a Nonresident Alien.



#### 1040NR

50m 1040	-NI	U.S. Nonresid							OMB No. 1545-0074
Department of the	Treas	► Go to www.irs.gov/Form1  For the year Janu	O40NR for instri ary 1-December 3				ormation.		2019
Internal Revenue S	ervice	beginning	, 2019, and end	ing			, 20		
	You	first name and middle initial	Last name				Identify	ing num	ber (see instructions)
Di	Pres	ent home address (number and street or rural rou	ite). If you have a P	.O. box,	see instruct	ions.	Apt. no.	check if:	Individual
Please print	0.4		Estate or Trust						
or type	City,	town or post office, state, and ZIP code. If you h	5.						
	Foreign country name Foreign province/state/county								Foreign postal code
	rough county manu								Totalgr postar code
Filing	1	Reserved			4 🔳	Reserv	ed		
Status	2	Single nonresident alien			5 🔲	Marrie	d nonresident ali	ien	
Check only	3	Reserved			6	Qualify	ing widow(er) (s	ee inst	ructions)
one box.						Child's	name 🕨		
Dependents	7	Dependents: (see instructions)	400 December	-Ma	(M) D	ndontlo	mad v		for (see instr.):
If more	١.	(1) First name Last name	(2) Depende identifying nu		(3) Depe relationsh	ip to you	Child tax cred		for (see instr.): Credit for other dependents
than four									
dependents,									
see instructions and check									
here.									
Income	8	Wages, salaries, tips, etc. Attach Form(	s) W-2					8	
Effectively	98	Taxable interest						9a	
Connected		Tax-exempt interest. Do not include or	n line 9a			9b			
With U.S.		Ordinary dividends						10a	
Trade/		,				10b		٠	
Business		Taxable refunds, credits, or offsets of s						11	
		Scholarship and fellowship grants. Attac						12	
	13 Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)								
	14 Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) if required. If not required, check here  15 Other gains or (losses). Attach Form 4797								
Attach Form(s) W-2, 1042-S,		IRA distributions 16		· · · · ·	16h Tay	ahle an	nount (see instr.)	15 16b	
SSA-1042S,		Pensions and annuities 17	_				nount (see instr.)	-	
RRB-1042S, and 8288-A	18	Rental real estate, royalties, partnerships	s, trusts, etc. At	ach Sci	hedule E (	Form 1	040 or 1040-SR)	18	
here. Also		Farm income or (loss). Attach Schedule						19	
attach Form(s)	20	Unemployment compensation						20	
1099-R if tax was withheld.	21	Other income. List type and amount (se	e instructions)					21	
	22 Total income exempt by a treaty from page 5, Schedule OI, item L (1(e)) 22								
	23	Combine the amounts in the far righ							
	_	effectively connected income					•	23	
Adjusted		Educator expenses (see instructions)				24		-	I
Gross		Health savings account deduction. Atta Moving expenses for members of the			h Form	25			I
Income	20	3903				26			I
	27	Deductible part of self-employment ta				20			I
		1040 or 1040-SR)				27			I
	28	Self-employed SEP, SIMPLE, and quali-				28			I
	29	Self-employed health insurance deduct	ion (see instruct	ions) .		29			I
	30	Penalty on early withdrawal of savings				30			I
	31	Scholarship and fellowship grants exclu	ided			31			I
		IRA deduction (see instructions)				32			I
		Student loan interest deduction (see ins				33			
		Add lines 24 through 33					:	34	
		Adjusted Gross Income. Subtract line	34 from line 23				•	35	
Tax and		Reserved for future use	odulo A linc O					36	
Credits		Itemized deductions from page 3, Sch						_	
		Qualified business income deduction. A Exemptions for estates and trusts only			m 6995-			38	
For Disclares 2				η		No. of Co.			orm 1040-NR (2019)
For Disclosure, P	nvac	Act, and Paperwork Reduction Act Notice, se	e Instructions.		Car	L No. 113	964D	F	orm 1 <b>040-1411</b> (2019)

#### **Mail your tax return form to:**

Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 U.S.A.



#### 1040NR-EZ

Form 1040	-NR-	EZ	U.S. Income Tax Return for Certain						0	OMB No. 1545-0074		
Department of the	Trongrin	.	Nonresident Aliens With No Dependents								2019	
Internal Revenue	Service		Go to www.irs.g	ov/Form1040	ONREZ for ins	structions and th	ne late	est informati				
	Your firs	st name and mid	ddle initial		Last name				le	dentifying	number (see instructions)	
Please print	Bresent	home address	number, street, and	ant no or nur	al route). If you	ana a B.O. boy se	e inete	uotione				
or type.	Fieseit	nome address	(number, sireer, and	api. no., or rule	arroute). II you i	lave a F.O. box, se	e ii isti	uctions.				
See	City, tov	wn or post office	e, state, and ZIP code	e. If you have a	foreign address	s, also complete sp	aces b	elow. See inst	truction	18.		
separate instructions.												
motractions.	Foreign	country name			Foreign province/state/county						ostal code	
Filing Status Check only one box.												
Check only one box.	3	Wagne eala	ries, tips, etc. At	ttach Formis	c-W/-2					3		
	1 -		inds, credits, or			l income taxes				4		
			and fellowship					atement.		5		
			exempt by a trea				6					
Attach	7	Add lines 3,	4, and 5							7		
Form(s) W-2 or		Scholarship	and fellowship gr	rants exclud	ed		8					
1042-S			interest deduct				9					
here.			sum of line 8 and				gross	income		10		
Also		Reserved	ductions. See t	ne instruction	ons for limita	ition				11		
attach										13		
Form(s) 1099-R if			ome. Subtract lir		ne 10. If line	11 is more than	n line	10, enter -0	)	14		
tax was	15	Tax. Find yo	our tax in the tax	table in the	instructions					15		
withheld.	16	Unreported	social security a	nd Medicar	e tax from F	orm: a 🗌	4137	7 <b>b</b> 🗌 8	919	16		
			and 16. This is						. ▶	17		
			me tax withheld		,		18a			_		
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			d tax payments an nount paid with				19			-		
			la through 20. Th						. •	21		
D. formal			ore than line 17, s							22		
Refund										23a		
	b											
Direct		Account num					Ш.					
deposit?	e If you want your refund check mailed to an address outside the United States shown above, enter that address here:							s not	t			
See		Snown abov	e, enter that auc	aress nere.								
instructions.												
	24	Amount of line	22 you want appl	ied to your 2	020 estimated	i tax ▶	24	T				
Amount			owe. Subtract line					nstructions	<u> </u>	25		
You Owe	26	Estimated ta	x penalty (see ins	tructions) .			26					
Third	Do you	want to allow	another person to	discuss this re	turn with the I	RS? See instruction	ons.	Yes. Co	mplete	e the foll	owing. No	
Party												
Designee	Designee's				Phone Personal identifical number (PIN)					ication		
Sian	Under p	enalties of peri	ury, I declare that I h	have examined		accompanying so	hedule			nd to the	best of my knowledge ax year. Declaration of	
Here	and bell prepare	ief, they are tru r (other than tax	e, correct, and acci payer) is based on a	urately list all a Il information of	amounts and s f which prepare	ources of U.S. sou r has any knowledg	urce in ge.	come I receiv	ed dur	ring the ta	ax year. Declaration of	
Keep a copy of this return for	N Ye	our signature			Date	Your occupation	in the l	United States	If th	ne IRS sent	you an Identity Protection	
your records.	Delet/Turns	proporario com		Benness's sis	unoti un		Date		here	e (see inst.)	PTIN	
Paid	rinu Type	preparer's nam	ie .	Preparer's sig	griature		Date			k 🔲 if	FIIN	
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			perwork Reduction	on Act Notice	e, see instruc	tions.	_	o. 21534N		Form 1	040-NR-EZ (2019)	

#### **Mail your tax return form to:**

Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 U.S.A.

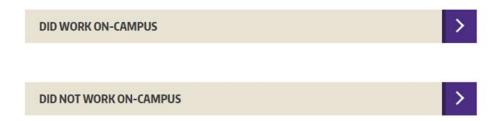


#### **ISS Tax Resources**

#### **How to File: Glacier Tax Prep**

To help make tax filing easier for F-1 and J-1 non-immigrants, ISS provides **free access** to Glacier Tax Prep.

- This web-based program, GLACIER Tax Prep, provides step-by-step instructions and assistance with the preparation of the appropriate forms.
- Students may use Glacier Tax Prep at no charge, but you must log in through the ISS website.
- Glacier Tax Prep (GTP) offers Tutorial videos to assist you in preparing your tax return; the links to these videos are on the first page of GTP.
- NOTE: Students employed by UW must first set up an account in a software program called Glacier Tax Compliance when they are hired to work for the university. This is a different program than Glacier Tax Prep!
- If you already have a Glacier Online Tax Compliance account, you will be able to access
  Glacier Tax Prep by going through that account. To do so, you will access Glacier using your
  existing USERID and Password and Glacier will transfer certain data directly into GTP.



Log in to Glacier Tax Prep to learn what tax documents you're required to submit to the U.S. Internal Revenue Services (IRS). (They are the ... Read More

#### OPT Info Session Wed, Mar 13 @ 5:30pm

March 7, 2019

Are you interested in obtaining permission to work off campus in a job related to your degree? Learn about Optional Practical Training (OPT), a form of ... Read More

#### OPT Info Session Tues, Mar 12 @ 12:30pm

March 1, 2019

Are you interested in obtaining permission to work off campus in a job related to your degree? Learn about Optional Practical Training (OPT), a form of ... Read More



#### **ISS Tax Resources**

Other tax filing options (separate from Glacier Tax Prep)

· Tax professionals and certified tax accountants, who charge for their services, can assist you with your taxes.

#### STATE INCOME TAXES:

Washington state does not have a state income tax. However, if you worked in a state that has state income tax, Glacier Tax Prep (GTP) has a link to another company that will calculate your state income tax. You will have to pay for that service as it is not a part of GTP. The link is on the last page of GTP after you complete all the questions for the federal tax return.

#### RESIDENT ALIENS FOR TAX PURPOSES:

If GTP determines that you are a resident for tax purposes, please click on the link provided by GTP and go to Free File: Do Your Federal Taxes for Free and select a company. Please note that this is only for students who are told by GTP that they have been in the U.S. for such a long time that they are a residents for tax purposes and cannot use GTP.

Being a resident for tax purposes does not change your immigration status; it only changes your tax status.

Tax professionals and certified tax accountants, who charge for their services, can assist you with your taxes.

#### **HOURS OF OPERATION**

Monday through Friday 10:00 am - 4:00 pm

- Schmitz Hall 459
- Contact Us

#### **NEED TO CONSULT AN ISS** ADVISER?

Visit iss.washington.edu and complete the "Contact Us" form.

An adviser will either reply or invite you to schedule an appointment within 2 business days.



## Glacier Tax Compliance Software

Compiles employee foreign national information to determine the accurate taxing of our foreign national students, faculty and staff through the Payroll system.

- > A secure web-based system that enables Payroll to determine substantial presence test for OASDI, Medicare, and Federal Withholding exemption.
- Senerates an individualized tax summary page and populates the appropriate tax forms. Examples of these forms are the 8233, W-8Ben, and W-4 federal withholding form.
- > You can contact a Payroll Foreign National Specialist at pr-tax@uw.edu.

**For more information, visit:** https://isc.uw.edu/your-pay-taxes/foreign-nationals/



### Glacier Tax Prep

This tax preparation software program is provided for your use by the ISS Office at the University of Washington. It is your personal responsibility as an international student or scholar to file federal tax forms. For more information, visit: https://iss.washington.edu/student-life/money-matters/tax-information/

#### Please be sure you have all of the following items ready and available:

- > Visa
- > I-94 Card
- > Passport
- > Form DS-2019, if J status individual
- > Form I-20, if F status individual
- Social Security or Individual Taxpayer Identification Number
- > U.S. Entry and Exit Dates for current and past visits to the U.S.
- > Academic Institution or Host Sponsor Information (name/address/phone for Academic Director)
- > Scholarship/fellowship grant letter you may have received (if any)
- A copy of last year's federal income tax return (Form 1040NR or 1040NR-EZ), if you filed a
  federal income tax return last year
- > Forms W-2, 1042-S and/or 1099 (if any)



#### **IRS** Resources



www.irs.gov

IRS Publication 519 – U.S. Tax Guide for Aliens

**IRS Publication 515** – Withholding of Tax on

Nonresident Aliens and Foreign Entities



**Individual Tax Help** 

1-800-829-1040



#### Tax Assistance for Non-Residents – NEW!

Free tax help for foreign nationals is available through the VITA program, in conjunction with the UW Foster School of Business Masters in Tax Program

#### **Samuel E Kelly Ethnic Cultural Center**

Open until April 17th

Monday & Wednesday: 4 – 8 p.m.

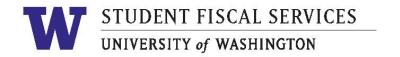
Friday: 12 – 4 p.m.

http://faculty.washington.edu/elw4/

The Integrated Service Center has a link to this resource: isc.uw.edu



#### **UW Tax Resources**



For Student Account questions (Form 1098-T) contact Student Fiscal Services.

Remember to always provide your Student ID Number.



**Student account questions?** 

Send email to: taxquest@uw.edu



**Student Fiscal Services** 

206-543-4694



**UW** student tax website:

f2.washington.edu/fm/sfs/tax



#### **UW Tax Resources**



#### For questions about Form W-2 and Form 1042-S, contact Payroll:



W-2 Form Inquiries

pr-tax@uw.edu



**Payroll** 

206-543-8000



**UW ISC-Payroll Website:** 

https://isc.uw.edu/your-pay-taxes/foreign-nationals/



#### Contacts



Li Chang Wong

Student Fiscal Services

taxquest@uw.edu

206-221-2609

Payroll Tax & Accounting
Integrated Service Center
pr-tax@uw.edu
206-543-8000

David Gerry
International Student Services

iss.Washington.edu "Have A Question?"

