

Non U.S. Resident Taxes (NRA)



University of Washington
Student Fiscal Services

Agenda

- Important Information for 2017 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

- ✓ Tax Due date is April 17, 2018
- ✓ Exemption is \$4,050 per person
- ✓ Two Separate Glacier Programs
 - Glacier Tax Compliance from Payroll office
 - Glacier Tax Prep from ISS Office



Anyone on a visa status is considered a Nonresident Alien

- Under special conditions, you may elect to file income tax as a resident alien
- Even if you can file a tax return as a resident, your visa status will not change
- 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
- 1099-Misc: Other Income

Income from outside the U.S. is not considered in calculations for U.S. tax



U.S. Source of Income – Childcare

Childcare funds received from the Financial Aid Office that were disbursed into your student account in 2017 will be counted as taxable income



U.S. Source of Income for 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
- All other income is subject to withholding at a rate of **30%**



Scholarships, Awards and Stipends

- Scholarships, awards and stipends given to nonresident alien students are taxable income except when it is used to pay for:
 - tuition and fees required for enrollment or attendance
 - fees and books required for courses
- If the award is greater than \$3000 in a quarter, SFS will withhold tax at 14% prior to disbursement to student. Other times, SFS will withhold taxes by the year end.
- The Payroll Office determines tax status by Glacier Tax Compliance information
 - Withholds employment taxes from salary and wage payments.
 - Withholds taxes from stipend earnings at 14%



How to get a Social Security Number (SSN) when you have a job on campus

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

– <http://iss.washington.edu/employment/ssn>



Individual Tax ID Number (ITIN) (if not eligible for SSN)



April 16—October 30

1. Submit an ITIN Request Form and a photocopy of your award letter to International Student Services (ISS). Allow one week for processing. Your ISS adviser will prepare an ITIN support letter for you and will provide instructions to make an appointment with the UW ITIN agent, who will assist you in obtaining your ITIN.

October 31-April 15

1. Submit an ITIN Request Form and a photocopy of your award letter to International Student Services (ISS). Allow one week for processing. Your ISS adviser will prepare an ITIN support letter for you.
2. Submit the support letter(s) from ISS and the ITIN application, Internal Revenue Service (IRS) Form W-7, together with your tax return during the annual tax filing season ending April 15.

Tax Treaty Benefit for Scholarship

To claim a tax treaty benefit for scholarship money from SFS, you must file form **W-8Ben** every year:

- Send W-8Ben to SFS at box 355870 or deliver to room 129 Schmitz Hall
- If a W-8BEN is NOT received in SFS office, tax will be withheld from scholarship money even if you are from a tax treaty country.
- Check IRS Publication 901 or 515 for a list of tax treaty countries

Do NOT use this form if:

Instead, use Form:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-BIMY

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner		2 Country of citizenship	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			
City or town, state or province. Include postal code where appropriate.		Country	
4 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		6 Foreign tax identifying number (see instructions)	
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)	

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income.
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner) _____
Date (MM-DD-YYYY)

Print name of signer _____
Capacity in which acting (if form is not signed by beneficial owner)

Form W-8Ben

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

- This is a secure web-based system that enables the tracking of visa, passport, entry dates, country of residence, country of citizenship, US address, foreign address, Social Security number or ITIN for accurate reporting.
- Glacier generates 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.

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 Payroll Box 359555.
- Treaty Benefits for eligible employees require a SSN or ITIN
- Employees eligible for treaty renewals will be notified each November.

Your Pay & Taxes

Last updated Thursday, January 25, 2018

The Payroll specialists in the ISC ensure that everyone who works for the UW gets paid accurately and on time.

Links below provide payroll information and resources for faculty, professional staff, student workers, and UW [Medical Centers](#) employees.

Many processes associated with your pay and taxes are now done in Workday. With Workday you can:

- View your payslip
- View your year-end tax forms
- View and update your tax withholding elections
- Manage your direct deposit payment elections

Year-End Tax Forms

Visit the [Year-End Tax Forms](#) page for information about retrieving your University of Washington W-2 and 1099-R in Workday, along with Frequently Asked Questions about these forms and other year-end tax-related topics.

[READ MORE](#) >

Paycheck Information

Visit the [Paycheck Information](#) page for information about:

- Paydays
- Direct Deposit
- Understanding Your Payslip in Workday
- Your Pre-Workday Payslips
- Understanding Your Deductions
- Adjustments and Corrections

[READ MORE](#) >

Payroll Processes

Visit the [Payroll Processes](#) page for information on reporting Underpayments, Overpayments, and accessing other Payroll processes in Workday.

[READ MORE](#) >

Tax Withholding Information

Visit the [Tax Withholding Information](#) page to learn about changing your withholding elections (IRS Form W-4) in

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
- W-2 form is available online in Work Day system.

1042-S

You will receive a 1042-S for:

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

You will not receive a 1042-S for:

- Scholarship money that is paying tuition & fees only
OR
- It is not U.S. source of funds

You may receive multiple forms in a year for each type of income

The Payroll Office will issue and mail out the 1042-S form on the March 10 payday to your home address.

1042-S

Form **1042-S**

Foreign Person's U.S. Source Income Subject to Withholding

2018

OMB No. 1545-0096

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy A for
Internal Revenue Service

1 Income code		2 Gross income		3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
				3a Exemption code		4a Exemption code		13g Ch. 4 status code	
				3b Tax rate		4b Tax rate		13h Recipient's GIIN	
								13i Recipient's foreign tax identification number, if any	
								13j LOB code	
5 Withholding allowance									
6 Net income									
7a Federal tax withheld									
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>									
8 Tax withheld by other agents									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)									
10 Total withholding credit (combine boxes 7a, 8, and 9)									
11 Tax paid by withholding agent (amounts not withheld) (see instructions)									
12a Withholding agent's EIN			12b Ch. 3 status code			12c Ch. 4 status code			
12d Withholding agent's name									
12e Withholding agent's Global Intermediary Identification Number (GIIN)									
12f Country code		12g Foreign taxpayer identification number, if any							
12h Address (number and street)									
12i City or town, state or province, country, ZIP or foreign postal code									
13a Recipient's name					13b Recipient's country code				
13c Address (number and street)					13d City or town, state or province, country, ZIP or foreign postal code				
13e Recipient's U.S. TIN, if any					13f Ch. 3 status code				
13g Ch. 4 status code					13h Recipient's GIIN				
13i Recipient's foreign tax identification number, if any					13j LOB code				
13k Recipient's account number									
13l Recipient's date of birth (YYYYMMDD)									
14a Primary Withholding Agent's Name (if applicable)									
14b Primary Withholding Agent's EIN					15 Check if pro-rata basis reporting <input type="checkbox"/>				
15a Intermediary or flow-through entity's EIN, if any					15b Ch. 3 status code		15c Ch. 4 status code		
15d Intermediary or flow-through entity's name									
15e Intermediary or flow-through entity's GIIN									
15f Country code			15g Foreign tax identification number, if any						
15h Address (number and street)									
15i City or town, state or province, country, ZIP or foreign postal code									
16a Payer's name					16b Payer's TIN				
16c Payer's GIIN					16d Ch. 3 status code		16e Ch. 4 status code		
17a State income tax withheld			17b Payer's state tax no.			17c Name of state			

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2018)

1098T Tax Form

- Nonresident alien students do not qualify for American Opportunity or Lifetime Learning tax credits
- You will not receive the 1098T tax form
- The *exception is*: When you meet the Substantial Presence Test or are married to a resident or citizen and you elect to file a tax return as a resident alien, you may request a 1098T by email to: taxquest@uw.edu with your student#

Tax Form 1040NR or 1040NR-EZ

- To determine if you need to file a tax return:
 - Read “Who Must File” in the instructions at:
<http://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 do E-file in Turbo Tax or H&R Block website or other online tax programs when you file as a Non Resident Alien.

Form **1040NR** U.S. Nonresident Alien Income Tax Return
 Department of the Treasury Internal Revenue Service
 OMB No. 1545-0074
 2017
 Go to www.irs.gov/Form1040NR for instructions and the latest information.
 For the year January 1–December 31, 2017, or other tax year beginning . . . , 2017, and ending . . . , 2017

Please print or type

Your first name and initial . . . Last name . . . Identifying number (see instructions) . . .

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. . . . Check if: Individual Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name . . . Foreign province/state/country . . . Foreign postal code . . .

Filing Status

1 Single resident of Canada or Mexico or single U.S. national 4 Married resident of South Korea
 2 Other single nonresident alien 5 Other married nonresident alien
 3 Married resident of Canada or Mexico or married U.S. national 6 Qualifying widow(er) (see instructions)
 If you checked box 3 or 4 above, enter the information below. Child's name ▶ . . .

(i) Spouse's first name and initial . . . (ii) Spouse's last name . . . (iii) Spouse's identifying number . . .

Exemptions

7a **Yourself.** If someone can claim you as a dependent, **do not** check box 7a
 b **Spouse.** Check box 7b only if you checked box 3 or 4 above and your spouse **did not** have any U.S. gross income

Boxes checked on 7a and 7b

No. of children on 7c who:
 • lived with you
 • did not live with you due to divorce or separation (see instructions)

Dependents on 7c not entered above

Dependents: (see instructions)

(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed Add numbers on lines above ▶

Income Effectively Connected With U.S. Trade/Business

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8	
9a Taxable interest	9a	
b Tax-exempt interest. Do not include on line 9a	9b	
10a Ordinary dividends	10a	
b Qualified dividends (see instructions)	10b	
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12	
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13	
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14	
15 Other gains or (losses). Attach Form 4797	15	
16a IRA distributions 16b Taxable amount (see instructions)	16a	16b
17a Pensions and annuities 17b Taxable amount (see instructions)	17a	17b
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18	
19 Farm income or (loss). Attach Schedule F (Form 1040)	19	
20 Unemployment compensation	20	
21 Other income. List type and amount (see 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 right column for lines 8 through 21. This is your total effectively connected income ▶	23	

Adjusted Gross Income

24 Educator expenses (see instructions)	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31 Scholarship and fellowship grants excluded	31	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Domestic production activities deduction. Attach Form 8903	34	
35 Add lines 24 through 34	35	
36 Subtract line 35 from line 23. This is your adjusted gross income ▶	36	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11364D Form **1040NR** (2017)

1040NR

Mail your tax return form to:

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

Form **1040NR-EZ** U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-0074
2017

Department of the Treasury Internal Revenue Service
Go to www.irs.gov/Form1040NEZ for instructions and the latest information.

Your first name and initial Last name Identifying number (see instructions)

Please print or type. See separate instructions.

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name Foreign province/state/country Foreign postal code

Filing Status
Check only one box.
1 Single nonresident alien 2 Married nonresident alien

Attach Form(s) W-2 or 1042-S here. Also attach Form(s) 1099-R if tax was withheld.

3	Wages, salaries, tips, etc. Attach Form(s) W-2	3
4	Taxable refunds, credits, or offsets of state and local income taxes	4
5	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.	5
6	Total income exempt by a treaty from page 2, Item J(1)(e)	6
7	Add lines 3, 4, and 5	7
8	Scholarship and fellowship grants excluded	8
9	Student loan interest deduction	9
10	Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10
11	Itemized deductions (see instructions)	11
12	Subtract line 11 from line 10	12
13	Exemption (see instructions)	13
14	Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-	14
15	Tax. Find your tax in the tax table in the instructions	15
16	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	16
17	Add lines 15 and 16. This is your total tax	17
18a	Federal income tax withheld from Form(s) W-2 and 1099-R	18a
18b	Federal income tax withheld from Form(s) 1042-S	18b
19	2017 estimated tax payments and amount applied from 2016 return	19
20	Credit for amount paid with Form 1040-C	20
21	Add lines 18a through 20. These are your total payments	21

Refund

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you **overpaid**

23a Amount of line 22 you want **refunded to you**. If Form 8888 is attached, check here

b Routing number c Type: Checking Savings

d Account number

e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:

24 Amount of line 22 you want **applied to your 2018 estimated tax**

Amount You Owe

25 **Amount you owe.** Subtract line 21 from line 17. For details on how to pay, see instructions

26 Estimated tax penalty (see instructions)

Third Party Designee
Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the following. No

Designee's name Phone no. Personal identification number (PIN)

Sign Here
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation in the United States If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only
Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name Firm's EIN
Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 21534N Form **1040NR-EZ** (2017)

1040NR-EZ

Mail your tax return form to:

Department of the Treasury

Internal Revenue Service Center

Austin, TX 73301-0215

U.S.A.

Form **8843** Statement for **Exempt Individuals and Individuals With a Medical Condition** For use by alien individuals only.

OMB No. 1545-0074 **2017** Attachment Sequence No. **102**

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form8843 for the latest information.

For the year January 1—December 31, 2017, or other tax year beginning _____, 2017, and ending _____, 20_____.

Your first name and initial _____ Last name _____ Your U.S. taxpayer identification number, if any _____

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence _____ Address in the United States _____

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ _____

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____

2 Of what country or countries were you a citizen during the tax year? _____

3a What country or countries issued you a passport? _____

b Enter your passport number(s) ▶ _____

4a Enter the actual number of days you were present in the United States during:

2017 _____ 2016 _____ 2015 _____

b Enter the number of days in 2017 you claim you can exclude for purposes of the substantial presence test ▶ _____

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2017 ▶ _____

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶ _____

7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2011 _____ 2012 _____

2013 _____ 2014 _____ 2015 _____ 2016 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2011 through 2016)? Yes No

If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the Exception explained in the instructions.

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2017 ▶ _____

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶ _____

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2011 _____ 2012 _____

2013 _____ 2014 _____ 2015 _____ 2016 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2017, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No

14 If you checked the "Yes" box on line 13, explain ▶ _____

For Paperwork Reduction Act Notice, see instructions. Cat. No. 17227H Form **8843** (2017)

8843

If you do not have to file a tax return, fill out Form 8843

- If spouse is working, they will need to file a tax return
- If spouse is not working, only file 8843

Mail form 8843 to:

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

ISS Tax Resources

International Student Services

Home > International Student Services > Student Life > Money Matters > Tax Information & Workshops

Tax Information & Workshops

Every international student (F and J status) has an obligation to complete a tax form once per year for the first five calendar years that you are in the U.S. Glacier Tax Prep (<https://myuw.washington.edu/nonresidentTax/>), a tax compliance software program, will count how many days you have been in the U.S. and determine if you are a resident or non-resident for tax purposes. Please click on the above link, log in and complete STEP ONE. Glacier Tax Prep will determine your status and complete whatever form you need to submit, if any.

If Glacier Tax Prep determines that you are a non-resident, you will need to complete STEPS TWO to FOUR and Glacier Tax Prep will complete the required form 8843. If you received no U.S. source income in 2017 and you are a nonresident alien for tax purposes, you must file form 8843 by June 15, 2018. If you are only submitting form 8843, you do not need to apply for a Social Security number or ITIN (individual tax identification number).

If Glacier Tax Prep determines that you are a resident for tax purposes, you do not need to file a tax return unless you had income in 2017.

Money Matters

Estimate of Annual Expenses
2017-2018

Tax Information & Workshops

- No Income? Tax Form 8843
- Tax Workshops
- Tax Resources

Financial Assistance

RECENT POSTS

[New Post-Completion Training Fee](#)
February 8, 2018

The Post-Completion Training Fee is a new fee that will be collected by International Student Services when graduating students apply for one of the following. [Read More](#)

ISS Tax Resources

Contents

[How to File](#)
[Overview: Taxes and the IRS](#)
[Before You File: Documents to Save](#)
[Resident or Nonresident for Tax Purposes](#)
[Which Form to Use](#)
[Important Concepts](#)
[Filing Tips](#)

How to File

- **GLACIER Tax Prep: Available March 12, 2018.**

To help make tax filing easier, ISS purchases an online tax preparation service designed for F-1 and J-1 non-immigrants. This web-based program, **GLACIER Tax Prep**, provides step-by-step instructions and assistance with the preparation of the appropriate forms. **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!* 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.*

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.

related to your degree. Learn about Optional Practical Training (OPT), a form of ... [Read More](#)

[Introduction to F-1 Employment Info Session Thursday, 2/15 @ 3:30pm](#)
February 2, 2018

Do you know the rules about what kind of work or internship you are allowed to do in the U.S. as an international student in F-1 status? ... [Read More](#)

HOURS OF OPERATION

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

Upcoming Office Closures:

Tuesday, February 13 (Project Day)
Monday, February 19 (President's Day)

- [Schmitz Hall 459](#)
- [Contact Us](#)

DROP-IN ADVISING

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

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.

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)
- Forms W-2, 1042-S and/or 1099 (if any)
- 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

**Available on
March 15th**

<http://iss.washington.edu/tax-information>

If you meet the Substantial Presence Test or are married to a resident or citizen you may elect to file tax return as a resident

You can file taxes use one of these forms:

- 1040EZ
- 1040A
- 1040
- E-file



For more information, review:

IRS publication 519 (U. S. Tax Guide for Aliens)

For more Tax information



www.irs.gov

IRS Individual Tax Help: 1-800-829-1040

Withholding of Tax on Nonresident Aliens
and Foreign Entities

[IRS publication 515](#)

U. S. Tax Guide for Aliens

[IRS publication 519](#)

When you contact Student Fiscal Services for your account information, we need to have at least one of the following:

- Student number
- Student name
- SSN or ITIN



For Frequently Asked Questions

UW student tax website

<http://f2.washington.edu/fm/sfs/tax/student>



Account questions?

Send email to: taxquest@uw.edu
with your student #