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





✓ 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

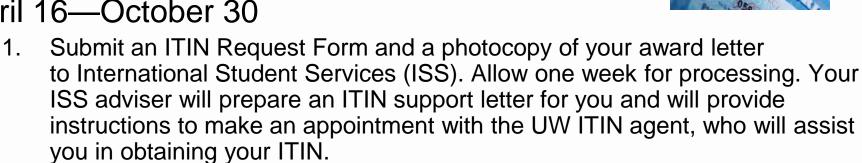
- http://iss.washington.edu/employment/ssn





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

April 16—October 30



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.

https://iss.washington.edu/money



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



	W-8BEI	Certificate of Foreign States Tax Withho	Status of Beneficial olding and Reporting		
(Rev. J	uly 2017)	For use by individ	luals. Entities must use Form	W-SBEN-E.	OMB No. 1545-1621
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	City or town.	state or province. Include postal code when	re appropriate.		Country
	ony or tonic		e appropriate.		county
4	Mailing addre	ss (if different from above)			
	City or town,	state or province. Include postal code when	re appropriate.		Country
5	U.S. taxpaye	r identification number (SSN or ITIN), if requ	ired (see instructions)	6 Foreign tax id	lentifying number (see instructions)
7	Reference nu	mber(s) (see instructions)	8 Date of birth (MM-DD-	I (YYY) (see instructi	ons)
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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.





😡 Sign in to Workday / Resources / Admins' Corner / About / Contact

YOUR BENEFITS > YOUR TIME & ABSENCE > YOUR PAY & TAXES > YOUR INFORMATION > YOUR CAREER > MANAGING YOUR TEAM >

A → Your Pay & Taxes

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.



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



Payroll Processes

Visit the Payroll Processes page for information on reporting Underpayments, Overpayments, and accessing other Payroll processes in Workday.



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.



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Form	042-S	-		Source Income S	-			-	- //	20	18	B↓			545-0096
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form 1042-S (2018)



٠	Canada Revenue Agency
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Tuition, Education, and Textbook Amounts Certificate – University Outside Canada Protected B when completed Year: 20

Date

 This certificate is used to certify eligibility for the tuition, education, and textbook amounts of a student attending a university outside Canada and to show the maximum tuition, education, and textbook amounts a student can transfer to a designated individual. Do not enter the cost of textbooks on this form. Students calculate the textbook amount based on the number of months indicated in box B or C below.

• To qualify, a university course must last at least three consecutive weeks, for 2011 and subsequent years, and lead to a degree. Only full-time attendance qualifies for the tuition amount, ero more information on claiming the tuition amount, educational programs that qualify for either the full-time or part-time education amount, and the textbook amount, see Guide P105, Students and Income Tax, at cra.gc.cal/orms. University administrators can refer to information Sheet RC190, Information for Educational Institutions Outside Canada, on our website for details on completing this TL11A form.

Part 1 – Educational institution's certification						
Name of educational institution		Session		B Number of months for	C Number of	
Address	F	From			То	
	Year	Month	Year	Month	part-time	full-time
Name of program or course						
Student's name						
I certify that:			1	Total 🕨		
a the student upp registered as a student at this advestignal institution in a university as	urra an das	adhed aba	us during	the period	in indiantada	

• The student was registered as a student at this educational institution in a university course as described above during the periods indicated; • out of the total fees paid for the year, \$ ______ is the amount paid for tuition, mandatory ancillary fees that all students have to pay (such as fees for health services or athletics other than student association fees), admission, use of a library or a laboratory, examinations, and for getting a degree;

none of the above amount was levied for other things such as transportation, parking, books, supplies, special equipment, meals, lodging, or initiation
or entrance fees for professional organizations; and

Authorized officer's signature

• the total eligible tuition fees indicated above include the eligible tuition fees paid by scholarship income.

Authorized officer's name and title (print)

Agence du revenu

du Canada

Part 2 – Student's information

- Fill out Schedule 11, Tuttion, Education, and Textbook Amounts, to calculate the federal amount you can claim on line 323 of Schedule 1, Federal Tax; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
 Also fill out provincial or territorial Schedule (\$11), if you resided in a province or territory other than Quebec on December 31, to calculate the provincial or territorial amount you can claim on line 5856 of Form 428; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- . If you want to transfer unused tuition, education, and textbook amounts to a designated individual, complete Part 3 of this form.
- Do not send this certificate with your income tax return. Keep the certificate in case we ask to see it. For more information about this form, see Information Sheet RC192, Information for Students – Educational Institutions Outside Canada, at cra.gc.ca/forms.

Part 3 - Student's authorization to transfer tuition, education, and textbook amounts

 You can transfer your unused current-year tuition, education, and textbook amounts to one designated individual. That individual can be either your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent. You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner claims the spouse or common-law partner amounts transferred from your spouse or common-law partner on his or her tax return.

If you transfer unused amounts to your spouse or common-law partner, he or she has to compile federal Schedule 2, Federal Amounts Transferred From Your Spouse or Common-Law Partner, and, if he or she resided in a province or territory other than Quebec on December 31, provincial or territorial Schedule (S2), Provincial (or Territorial) Amounts Transferred From Your Spouse or Common-Law Partner.

Designation for the transfer of an amount to a spouse or common-law partner, parent, or grandparent

I designate	e		, my					
-		Individual's name		Relationship to you				
to claim: (1	1) S Federal amount	on line 324 of his or her f	federal Schedule 1, or on line 360 of h	is or her federal Schedule 2, as applicable;				
to claim: (2	2) \$ Provincial or territorial amount	on line 5860 of his or her territorial Schedule (S2		on line 5909 of his or her provincial or				
Note 1:	Line (1) above cannot be mo	ore than line 23 of your fee	deral Schedule 11.					
Note 2:			r the Yukon and Nunavut) of your provi red to fill out line (2) above or provincial	ncial or territorial Schedule (S11). If you Schedule (S11).				
Note 3:	If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. For more details, call 1-800-959-8281.							
Student's	signature		Social insurance number	Date				

See the privacy notice on your return.

TL11A E (15) (Vous pouvez obtenir ce formulaire en français à arc.gc.ca/formulaires ou en composant le 1-800-959-7383.)

Canadä

Canadian Tax Form TL11A

Tuition, Education, andTextbook Amounts CertificateUniversity outside Canada

Include your student number when contacting Student Fiscal Services for help completing the form

http://finance.uw.edu/sfs/tax/canada



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: <u>taxquest@uw.edu</u> 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 1040	NK	Go to www.i	rs.gov/Form1	O40NR for instruct	ions and the lates	t information	n.	OMB No. 1545	5-0074
Department of the nternal Revenue \$	Treasury Service	beginning		ary 1–December 31, 2 017, and ending	017, or other tax yea	, 20		201	7
	Your fin	st name and initial		Last name			Identifying	number (see instr	uction
	Present	home address (number, street,	and apt. no., or	r rural route). If you hav	e a P.O. box, see ins	tructions.	Check if:	Individual	
Please print								Estate or Trus	st
r type	City, to	wn or post office, state, and ZIP	code. If you ha	ive a foreign address, a	ilso complete spaces	below. See in	structions.		
	Foreign	country name		For	eign province/state/c	ounty		Foreign pos	tal cod
iling	1 🗌] Single resident of Canada	or Mexico or	r single U.S. nationa	l 4 🗌 Mar	ried resident	of South	Korea	
tatus	2	Other single nonresiden	talien		5 🗌 Othe	er married no	onresident	alien	
	3 🗌					lifying widov	v(er) (see i	nstructions)	
heck only		u checked box 3 or 4 abov			Chil	d's name 🕨			
ne box.	(i) Spou	se's first name and initial	(ii) Spou	use's last name		(iii) Spouse	e's identifyin	g number	
xemptions	7a	Vourself. If someone ca	n elaim vou	as a dependent d	not check boy	70			
xemptions	b		-				1 ~	oxes checked n 7a and 7b	
	~ <u> </u>	have any U.S. gross inc					N	lo. of children	
	CD	ependents: (see instruction	ns)	(2) Dependent's	(3) Dependent's	(4) 🗸 if qualit	fying	n 7c who: lived with you	
more	(1	First name Last na	ime i	dentifying number	relationship to you	child for child credit (see in	tax	did not live with	
nan four								you due to divorce or separation (see	
ependents, ee instructions							_	instructions)	
							D	ependents on 7c	
	<u> </u>						n	ot entered above	_
	dT	otal number of exemption	claimed					dd numbers on nes above	1
		ages, salaries, tips, etc. A		W-2			. 8	nes above 🕨	5
ncome		axable interest		,			. 9a		+
ffectively onnected	bT	ax-exempt interest. Do n	t include on	line 9a	. 9b				
/ith U.S.	10a O	rdinary dividends					. 10a		
rade/	b Q	ualified dividends (see ins	tructions) .		. 10b				
usiness	1	axable refunds, credits, or					. 11		_
		cholarship and fellowship gr					· -		+
		usiness income or (loss).						-	+
		apital gain or (loss). Attach ther gains or (losses). Atta			a. If not required,	Check here L	14		+
ttach Form(s) /-2, 1042-S,		Atta	16a		b Taxable amount	see instructio			+
SA-1042S,		ensions and annuities	17a		Taxable amount		-		+
RB-1042S, nd 8288-A		ental real estate, royalties							+
ere. Also		arm income or (loss). Attac					. 19		
ttach Form(s) 099-R if tax	20 U	nemployment compensati	on				. 20		
as withheld.	1	ther income. List type and					21		_
		tal income exempt by a treaty							
		ombine the amounts in t fectively connected inco		column for lines a	through 21. Th	is is your to	► 23		
	-	ducator expenses (see ins			. 24		- 23	-	+
djusted		ealth savings account dec					_		
iross		oving expenses. Attach F							
ncome	1	eductible part of self-employm							
	28 S	elf-employed SEP, SIMPL							
	29 S	elf-employed health insura	ince deductio	on (see instructions	i) 29			1	
	1	enalty on early withdrawal	-		. 30			1	
	1	cholarship and fellowship	-		. 31			1	
	1	A deduction (see instruct			. 32				
	1	tudent loan interest deduc			. 33		_	1	
	1	omestic production activit dd lines 24 through 34					. 35		
	1	dd lines 24 through 34 . ubtract line 35 from line 23				· · · ·	· 35 ▶ 36		+
		ubtract line 35 from line 2.				at No 11364		Form 1040N	

1040NR

Mail your tax return form to:

Department of the Treasury

Internal Revenue Service Center

Austin, TX 73301-0215

U.S.A.



Department of the Treasun

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Dependents 2017

OMB No. 1545-0074

Internal Nevenue	Service	- 00 10 10	www.wa.gov/romnov	CONTRACT FOR INS	a dedonis and a	te lacest informat	ion.			
	Your f	rst name and initial		Last name			ld	entifyir	ng number (see ins	structions)
Please print										
or type.	Preser	it home address (number, st								
See										
separate	City, to	own or post office, state, and	I ZIP code. If you have a	a foreign address	, also complete sp	aces below. See ins	tructions	A.		
instructions.										
	Foreig	an country name		Foreign pro	wince/state/cou	inty	F	oreigr	n postal code	
Filing Status		Single nonresident	alien 2	Marrie	d nonresident	alien				
Check only one bax	-						_	_		
	3	Wages, salaries, tips					• 🗳	3		
	4	Taxable refunds, cree					· -	4		-
	5	Scholarship and fello				red statement.	· 📙	5		
	6	Total income exempt		ge 2, Item J(1)	(e). 6		_			
Allerth	7	Add lines 3, 4, and 5					· []	7		
Attach	8	Scholarship and fellow		led	8		_			
Form(s) W-2 or	9	Student loan interest					_			
1042-S	10	Subtract the sum of lin			your adjusted	gross income	· [1	10		
here.	11	Itemized deduction						11		
Also	12	Subtract line 11 from	line 10				· [1	12		
attach	13	Exemption (see instru	uctions)				. 1	13		
Form(s)	14	Taxable income. Sub	stract line 13 from li	ne 12. If line 1	3 is more than	line 12, enter -0	- 1	14		
1099-R if	15	Tax. Find your tax in	the tax table in the	e instructions			· [1	15		
tax was	16	Unreported social se	curity and Medicar	e tax from Fo	orm: a 🗌 41	37 b 891	9 🚹	16		
withheld.	17	Add lines 15 and 16.	This is your total t	ах			▶ 1	17		
	18a	Federal income tax w	ithheld from Form(s) W-2 and 10	199-R 18a					
	b	Federal income tax v	vithheld from Form	(s) 1042-S .	18b					
	19	2017 estimated tax payr	ments and amount ap	plied from 201	6 return 19					
	20	Credit for amount pa	id with Form 1040	-c	20					
	21	Add lines 18a throug	h 20. These are yo	ur total payn	nents		2	21		
Refund	22	If line 21 is more than li	ne 17, subtract line 1	7 from line 21	This is the amo	ount you overpaid	2	22		
	23a	Amount of line 22 you	want refunded to y	ou. If Form 88	38 is attached,	check here 🕨 🛽	2	3a		
	b	Routing number			c Type: 🔲 Ch	ecking Savi	ngs 📄			
Direct	d	Account number					- 11			
deposit?	e	in you main your ren		to an addres	s outside the	United States n	ot 📗			
See		shown above, enter t	hat address here:				- 11			
instructions.										
	24	Amount of line 22 you w					_			
Amount	25	Amount you owe. Sub	tract line 21 from line	17. For details	s on how to pay,	see instructions	12	25		-
You Owe	26	Estimated tax penalty	(see instructions) .		26					
Third	Do yo	u want to allow another pe	rson to discuss this n	eturn with the IF	RS? See instructi	ons. 🔲 Yes. C	omplete	e the f	following.	No No
Party										
Designee	Design	we's		Phone		Personal		ation		
200.3.000	name	•		no. 🕨		number (F		•		
Sign	Under and b	penalties of perjury, I decla alief, they are true, correct,	re that I have examined and accurately list all	this return and amounts and so	accompanying so urces of U.S. so	shedules and statem urce income I receive	ents, an led duri	d to the	he best of my kr tax year. Deck	aration of
Here	prepar	er (other than taxpayer) is be	used on all information of	f which preparer	has any knowledg	ge.			,	
		our signature		Date						
Keep a copy of this return for	I N	our signature		Chang	Your occupation	in the United States	PIN	enter it	nt you an identity P	rotection
your records.	1		-					(see ins	st.)	
Paid	Print/Typ	e preparer's name	Preparer's si	gnature		Date	Check			
Preparer						L	self-er	nploye	bl	
Use Only F	Firm's na					Firm's EIN				
		idress 🕨			-	Phone no.			10.40100	-
For Disclosure	, Privac	y Act, and Paperwork I	Reduction Act Notic	e, see instruc	tions.	Cat. No. 21534N		Form	n 1040NR-E	Z (2017)



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						45-0074
Form	0040		With a Medi For use by alier				201	7
		▶	Go to www.irs.gov/Form8			on.		
	ent of the Treasury Revenue Service	Fo	or the year January 1-Dece , 2017,	mber 31, 201 and ending		, 20 .	Attachment Sequence N	o. 102
Your fire	t name and initial		Last name			Your U.S. taxpayer identified	cation number, i	fany
Fill in	your	Address in country of re-	sidence		Address in the Ur	ited States		
	sses only if re filing this							
form I	by itself and							
not w	ith your tax							
Part		Information						
			J, M, Q, etc.) and date yo	ou entered t	ne United Stat	es 🕨		
b	Current nonim	migrant status. If yo	ur status has changed, a	ilso enter da	te of change a	and previous status. S	ee instructio	ns.
2	Of which are set		and the state of t					
	What country	or countries issued y	you a citizen during the t you a passport?	tax year?				
b	Enter your pas	sport number(s)						
4a	Enter the actu	al number of days yo	ou were present in the Ur	nited States	during:			
	2017	2016	2015					
Part		ber of days in 2017 y	you claim you can exclud	te for purpo	ses of the sub	stantial presence test	•	
5			ress, and telephone num	ber of the a	cademic instit	ution where you taugh	nt in 2017 🕨	
6			dress, and telephone nur				specialized	program
	you participati	a in during 2017 🕨						
7			you held during: 🕨	2011		2012		
	2013		2015			the type of visa you h	eld during ar	ту
8		-	states as a teacher, trai				or.	
			6)?					No
			ine 8, you cannot exclude	e days of pr	esence as a te	acher or trainee unles	s	
Part		Exception explained	in the instructions.					
9		-	phone number of the aca	demic instit	ution you atte	nded during 2017 🕨		
10			phone number of the dire				aram you par	rticipated
	in during 2017	-						
11			, or Q) you held during: I			2012		
	2013					the type of visa you h	eld during ar	ıy
12			statement showing the ne ates as a teacher, trainee					
12			ates as a teacher, trainee					No
	If you checke	d the "Yes" box on	line 12, you must provi	ide sufficien	t facts on an			
			reside permanently in th					
13			take other affirmative ste					
			application pending to ch					No
14		the "Yes" box on li						
							-	
For Pa	perwork Reduct	ion Act Notice, see in	structions.		Cat. No. 17227	н	Form 8	B43 (2017)

24

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:

U.S.A.

Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215

ISS Tax Resources

International Student Services

🕈 > 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 nonresident 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



1

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 ______ Post 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-bystep 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.

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

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



Available on

March 15th

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

Your 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 IRS.gov www.irs.gov information

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

