

# Federal Tax Guide for Non U.S. Residents

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Tax Year 2019



# Agenda

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- > 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

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- > 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

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**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

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- > 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

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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

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- > 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

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- > 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)

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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.**
2. 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)

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## **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](mailto:itin@uw.edu) to schedule an appointment
- >Bring: Original I-20 or DS-2019, passport, and visa



# Tax Treaty Benefit

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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

<b>Form W-8BEN</b> (Rev. July 2017) Department of the Treasury Internal Revenue Service		<b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b> ▶ For use by individuals. Entities must use Form W-8BEN-E. ▶ Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.		OMB No. 1545-1621
<b>Do NOT use this form if:</b>				<b>Instead, use Form:</b>
• 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-8IMY
<b>Note:</b> 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.				
<b>Part I Identification of Beneficial Owner (see instructions)</b>				
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)		
<b>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</b>				
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 <b>Special rates and conditions</b> (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: _____				
<b>Part III Certification</b> 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:				
<ul style="list-style-type: none"> <li>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,</li> <li>The person named on line 1 of this form is not a U.S. person,</li> <li>The income to which this form relates is:                             <ul style="list-style-type: none"> <li>(a) not effectively connected with the conduct of a trade or business in the United States,</li> <li>(b) effectively connected but is not subject to tax under an applicable income tax treaty, or</li> <li>(c) the partner's share of a partnership's effectively connected income,</li> </ul> </li> <li>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</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul> 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.				
<b>Sign Here</b> ▶				
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)	
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form <b>W-8BEN</b> (Rev. 7-2017)				



# W-2

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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

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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  
**OR**
- > Is not U.S. source of funds

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



# 1042-S

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## 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 Compliance** 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

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2019</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.					<b>Copy A</b> for Internal Revenue Service	
UNIQUE FORM IDENTIFIER		AMENDED		AMENDMENT NO.				
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		3e 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				13k Recipient's account number				
6 Net income				13l Recipient's date of birth (YYYYMMDD)				
7a Federal tax withheld				14a Primary Withholding Agent's Name (if applicable)				
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				14b Primary Withholding Agent's EIN				
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				15 Check if pro-rata basis reporting <input type="checkbox"/>				
8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				15d Intermediary or flow-through entity's name				
10 Total withholding credit (combine boxes 7a, 8, and 9)				15e Intermediary or flow-through entity's GIIN				
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15f Country code		15g Foreign tax identification number, if any		
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		15h Address (number and street)				
12d Withholding agent's name				15i City or town, state or province, country, ZIP or foreign postal code				
12e Withholding agent's Global Intermediary Identification Number (GIIN)				16a Payer's name				
12f Country code	12g Foreign tax identification number, if any			16b Payer's TIN				
12h Address (number and street)				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code	
12i City or town, state or province, country, ZIP or foreign postal code				17a State income tax withheld		17b Payer's state tax no.	17c Name of state	
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								

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

Cat. No. 11386R

Form **1042-S** (2019)



# 1098T Form (prepared by UW)

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- > 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 student number when emailing or calling\***





# IRS Tax Form Filing

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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

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**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](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 e-file via online tax programs (TurboTax or H&R Block) when you file as a Nonresident Alien.



# 1040NR

Form <b>1040-NR</b>		U.S. Nonresident Alien Income Tax Return		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		▶ Go to <a href="http://www.irs.gov/Form1040NR">www.irs.gov/Form1040NR</a> for instructions and the latest information.		<b>2019</b>
beginning		, 2019, and ending		, 20
Your first name and middle initial		Last name		Identifying number (see instructions)
Present home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no.	Check if: <input type="checkbox"/> Individual <input type="checkbox"/> 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/county		Foreign postal code
Filing Status	1 <input type="checkbox"/> Reserved		4 <input type="checkbox"/> Reserved	
	2 <input type="checkbox"/> Single nonresident alien		5 <input type="checkbox"/> Married nonresident alien	
	3 <input type="checkbox"/> Reserved		6 <input type="checkbox"/> Qualifying widow(er) (see instructions)	
Check only one box.		Child's name ▶		
Dependents If more than four dependents, see instructions and check here. <input type="checkbox"/>	7 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 qualifies for (see instr.):			
	Child tax credit		Credit for other dependents	
Income Effectively Connected With U.S. Trade/Business	8 Wages, salaries, tips, etc. Attach Form(s) W-2			
	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)			
	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)			
	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 <input type="checkbox"/>			
	15 Other gains or (losses). Attach Form 4797			
	16a IRA distributions		16b Taxable amount (see instr.)	
	17a Pensions and annuities		17b Taxable amount (see instr.)	
	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)			
	19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)			
20 Unemployment compensation				
21 Other income. List type and amount (see instructions)				
22 Total income exempt by a treaty from page 5, Schedule OI, item L (1)(e)				
23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income				
Adjusted Gross Income	24 Educator expenses (see instructions)			
	25 Health savings account deduction. Attach Form 8889			
	26 Moving expenses for members of the Armed Forces. Attach Form 3903			
	27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)			
	28 Self-employed SEP, SIMPLE, and qualified plans			
	29 Self-employed health insurance deduction (see instructions)			
	30 Penalty on early withdrawal of savings			
	31 Scholarship and fellowship grants excluded			
	32 IRA deduction (see instructions)			
	33 Student loan interest deduction (see instructions)			
34 Add lines 24 through 33				
35 Adjusted Gross Income. Subtract line 34 from line 23				
Tax and Credits	36 Reserved for future use			
	37 Itemized deductions from page 3, Schedule A, line 8			
	38 Qualified business income deduction. Attach Form 8995 or Form 8995-A			
	39 Exemptions for estates and trusts only (see instructions)			

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

Cat. No. 11364D

Form **1040-NR** (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 <b>1040-NR-EZ</b>		<b>U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents</b>		OMB No. 1545-0074				
Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/Form1040NREZ">www.irs.gov/Form1040NREZ</a> for instructions and the latest information.		<b>2019</b>				
Your first name and middle 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.								
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				
<b>Filing Status</b> Check only one box. <table border="0"> <tr> <td><b>1</b></td> <td><input type="checkbox"/> Single nonresident alien</td> <td><b>2</b></td> <td><input type="checkbox"/> Married nonresident alien</td> </tr> </table>					<b>1</b>	<input type="checkbox"/> Single nonresident alien	<b>2</b>	<input type="checkbox"/> Married nonresident alien
<b>1</b>	<input type="checkbox"/> Single nonresident alien	<b>2</b>	<input type="checkbox"/> Married nonresident alien					
<b>Attach Form(s) W-2 or 1042-S here.</b> Also attach Form(s) 1099-R if tax was withheld.	<b>3</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>3</b>					
	<b>4</b>	Taxable refunds, credits, or offsets of state and local income taxes	<b>4</b>					
	<b>5</b>	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.	<b>5</b>					
	<b>6</b>	Total income exempt by a treaty from page 2, Item J(1)(e)	<b>6</b>					
	<b>7</b>	Add lines 3, 4, and 5	<b>7</b>					
	<b>8</b>	Scholarship and fellowship grants excluded	<b>8</b>					
	<b>9</b>	Student loan interest deduction	<b>9</b>					
	<b>10</b>	Subtract the sum of line 8 and line 9 from line 7. This is your <b>adjusted gross income</b>	<b>10</b>					
	<b>11</b>	<b>Itemized deductions.</b> See the instructions for limitation	<b>11</b>					
	<b>12</b>	<b>Reserved.</b>	<b>12</b>					
	<b>13</b>	<b>Reserved.</b>	<b>13</b>					
	<b>14</b>	<b>Taxable income.</b> Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-	<b>14</b>					
	<b>15</b>	<b>Tax.</b> Find your tax in the tax table in the instructions	<b>15</b>					
	<b>16</b>	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	<b>16</b>					
	<b>17</b>	Add lines 15 and 16. This is your <b>total tax</b>	<b>17</b>					
	<b>18a</b>	Federal income tax withheld from Form(s) W-2 and 1099-R	<b>18a</b>					
	<b>18b</b>	Federal income tax withheld from Form(s) 1042-S	<b>18b</b>					
<b>19</b>	2019 estimated tax payments and amount applied from 2018 return	<b>19</b>						
<b>20</b>	Credit for amount paid with Form 1040-C	<b>20</b>						
<b>21</b>	Add lines 18a through 20. These are your <b>total payments</b>	<b>21</b>						
<b>Refund</b>  Direct deposit? See instructions.	<b>22</b>	If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you <b>overpaid</b>	<b>22</b>					
	<b>23a</b>	Amount of line 22 you want <b>refunded to you.</b> If Form 8888 is attached, check here <input type="checkbox"/>	<b>23a</b>					
	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
	<b>d</b>	Account number						
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown above, enter that address here:						
<b>24</b>	Amount of line 22 you want <b>applied to your 2020 estimated tax</b>	<b>24</b>						
<b>Amount You Owe</b>	<b>25</b>	<b>Amount you owe.</b> Subtract line 21 from line 17. For details on how to pay, see instructions	<b>25</b>					
	<b>26</b>	Estimated tax penalty (see instructions)	<b>26</b>					
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No							
	Designee's name	Phone no.	Personal identification number (PIN)					
<b>Sign Here</b>  Keep a copy of this return for your records.	Your signature		Date					
	Your occupation in the United States		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)					
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date					
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed					
	Firm's address	Phone no.	PTIN					

**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.

DID WORK ON-CAMPUS



DID NOT WORK ON-CAMPUS



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

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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

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

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

## NEED TO CONSULT AN ISS ADVISER?

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Visit [iss.washington.edu](https://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

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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.
- > 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](mailto: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

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**[www.irs.gov](http://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!

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**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](http://isc.uw.edu)



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](mailto:taxquest@uw.edu)



### Student Fiscal Services

206-543-4694



### UW student tax website:

[f2.washington.edu/fm/sfs/tax](https://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

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**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?”**

