

# Federal Tax Guide for Non U.S. Residents

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Tax Year 2025



# Agenda

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- > Important Information for 2025 Tax 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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- > Tax due date this year is **April 15, 2026**
- > Glacier Tax Prep Services is available to students starting February 13, 2026
- > No personal exemption starting in 2018
- > Two Separate Glacier Programs at UW:
  - Glacier Tax Compliance from Payroll office
  - Glacier Tax Prep from ISS Office
- > For employees working overseas, who have a Payroll Office-approved Certificate of Foreign Status, their impacted earnings will not be reported to the IRS



# 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 an income tax return as a resident alien for tax purposes.
- > Even if you are required 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 <https://www.irs.gov/pub/irs-pdf/p515.pdf>



# 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: May request a copy if you qualify to file taxes as a resident
  - 1099-Misc: Other Income
- > Income from outside the U.S. is not considered in the U.S. tax calculation.



# 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 2025 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

- > 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 will withhold federal taxes at the year end if scholarship money exceeds tuition and fees
- > W-8 Ben Form and Social Security Number (SSN) are required to be on file before claiming a tax treaty benefit.



# IRS Form W-8BEN

<p><b>Form W-8BEN</b> (Rev. October 2021) Department of the Treasury Internal Revenue Service</p>	<p><b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b></p> <p>► 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.</p>	<p>OMB No. 1545-1621</p>
<p><b>Do NOT use this form if:</b></p> <ul style="list-style-type: none"> <li>• You are NOT an individual . . . . . W-8BEN-E</li> <li>• You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9</li> <li>• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) . . . . . W-8ECI</li> <li>• You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4</li> <li>• You are a person acting as an intermediary . . . . . W-8IMY</li> </ul>		
<p><b>Instead, use Form:</b></p>		
<p><b>Note:</b> If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.</p>		
<p><b>Part I Identification of Beneficial Owner (see instructions)</b></p>		
<p><b>1</b> Name of individual who is the beneficial owner</p>		<p><b>2</b> Country of citizenship</p>
<p><b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b></p> <p>City or town, state or province. Include postal code where appropriate. Country</p>		
<p><b>4</b> Mailing address (if different from above)</p> <p>City or town, state or province. Include postal code where appropriate. Country</p>		
<p><b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)</p>		
<p><b>6a</b> Foreign tax identifying number (see instructions)</p>	<p><b>6b</b> Check if FTIN not legally required <input type="checkbox"/></p>	
<p><b>7</b> Reference number(s) (see instructions)</p>	<p><b>8</b> Date of birth (MM-DD-YYYY) (see instructions)</p>	
<p><b>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</b></p>		
<p><b>9</b> 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.</p>		
<p><b>10 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): _____</p> <p>Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____</p>		
<p><b>Part III Certification</b></p> <p>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:</p> <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 or proceeds 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>• This form relates to:             <ul style="list-style-type: none"> <li>(a) income not effectively connected with the conduct of a trade or business in the United States;</li> <li>(b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;</li> <li>(c) the partner's share of a partnership's effectively connected taxable income; or</li> <li>(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);</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> <p>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.</p> <p><input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.</p>		
<p><b>Sign Here</b> ►</p> <p>_____ Signature of beneficial owner (or individual authorized to sign for beneficial owner)</p> <p>_____ Print name of signer</p>		<p>_____ Date (MM-DD-YYYY)</p>
<p>For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form <b>W-8BEN</b> (Rev. 10-2021)</p>		



# 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 an SSN:

<https://iss.washington.edu/ssn>



When you receive your SSN:

1. Submit a copy to the Registrar's Office or the SFS office
2. Update your Glacier Tax Compliance record and attach a copy of your SSN with updated forms when submitting to the Payroll Office

# Individual Tax ID Number (ITIN)

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If you are not eligible for an SSN:

>Review the International Student Services (ISS) website to follow the procedures for applying for an ITIN:

<https://iss.washington.edu/campus-resources/itin/>

>Complete the online request for the ITIN support letter from ISS (allow 15 business days for ISS processing)



>After you receive the ITIN support letter from ISS, review the FAQ on the UW's ITIN office for additional information and next steps:

<https://finance.uw.edu/tax/itin-faq>



# Glacier Tax Compliance Software

Compiles employee foreign national information to determine the accurate taxing of payments through Workday for foreign national students, faculty and staff.

A secure web-based system that enables Payroll to determine eligibility for tax treaty exemption, OASDI & Medicare (FICA) exemption and tax residency status.

- > Generates an individualized payroll tax summary page and populates the appropriate tax forms. Examples of these forms are the Forms 8233, W-8Ben, and W-9.
- > Send questions to the Glacier Tax Compliance team at payroll@uw.edu.



**For more information, visit:** <https://employeehelp.workday.uw.edu/your-pay-taxes/foreign-nationals/glacier/>



# 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:
  - Payroll Campus Box 359555
- > Treaty Benefits for eligible employees requires an SSN or ITIN
- > Treaty benefits require annual renewal
- > Employees eligible for treaty renewals will be notified each November by the Payroll Office



# W-2

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

- > Reports taxable wages & taxes paid that are not claimed under a valid tax treaty.
- > Issued before January 31 every year
- > Form W-2 is available through Workday:
  - Select “Menu” > “Benefits and Pay Resources” > “My Tax Documents”
  - Select “View/Print” under “Employee Copy”
  - Select “Notify Me Later,” in which your W-2 will be delivered through your **Notifications** in Workday (bell icon in the upper right corner)



# 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 from U.S. sourced funds

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

- > Scholarship money that is paying tuition & fees only  
**OR**
- > Is not from U.S. sourced funds

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



# 1042-S

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IRS Form 1042-S will be available in Glacier Tax Compliance if you agreed to receive electronic copies

- > Electronic notifications are sent late February
- > Paper 1042-S tax forms are mailed by the end of February

**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 **1042-S**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

**2025**

OMB No. 1545-0096

**Copy A** for  
Internal Revenue Service

UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code		<b>2</b> Gross income		<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13d</b> City or town, state or province, country, ZIP or foreign postal code																	
				<b>3a</b> Exemption code		<b>4a</b> Exemption code		<b>13e</b> Recipient's U.S. TIN, if any			<b>13f</b> Ch. 3 status code												
				<b>3b</b> Tax rate		<b>4b</b> Tax rate		<b>13g</b> Ch. 4 status code															
<b>5</b> Withholding allowance												<b>13i</b> Recipient's GILIN		<b>13j</b> Recipient's foreign tax identification number, if any		<b>13j</b> LOB code							
<b>6</b> Net income												<b>13k</b> Recipient's account number											
<b>7a</b> Federal tax withheld												<b>13l</b> Recipient's date of birth (YYYYMMDD)											
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>												<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>												<b>14a</b> Primary withholding agent's name (if applicable)											
<b>7d</b> Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>												<b>14b</b> Primary withholding agent's EIN				<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>							
<b>8</b> Tax withheld by other agents												<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code		<b>15c</b> Ch. 4 status code							
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )												<b>15d</b> Intermediary or flow-through entity's name											
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)												<b>15e</b> Intermediary or flow-through entity's GILIN											
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code		<b>12c</b> Ch. 4 status code		<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any											
<b>12d</b> Withholding agent's name												<b>15h</b> Address (number and street)											
<b>12e</b> Withholding agent's global intermediary identification number (GIIN)												<b>15i</b> City or town, state or province, country, ZIP or foreign postal code											
<b>12f</b> Country code				<b>12g</b> Foreign tax identification number, if any				<b>16a</b> Payer's name				<b>16b</b> Payer's TIN											
<b>12h</b> Address (number and street)												<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code		<b>16e</b> Ch. 4 status code							
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code												<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.		<b>17c</b> Name of state							
<b>13a</b> Recipient's name				<b>13b</b> Recipient's country code																			
<b>13c</b> Address (number and street)																							



# 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 if you have a F1 or a J1 visa.
- > Exception: if you are on a F1 visa and married to a resident or citizen, you may be eligible for a 1098T. Contact us by email: [taxquest@uw.edu](mailto:taxquest@uw.edu)
- > Payroll tax issues, please email [payroll@uw.edu](mailto:payroll@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 also required to individually file a personal tax return for the IRS which will include all of their received tax forms. Most nonresident aliens file form 1040NR.

The IRS compares employer information submitted against personal individual tax returns. This is when the IRS determines if your tax withholding through 2025 was accurate, or if you owe additional taxes, or if you are owed a tax refund.

Note: Starting with tax year 2020, IRS Form 1040NR-EZ no longer exists



# 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/taxes/>

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.
- > Address information (current U.S. address and foreign address)
- > 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), if you filed a federal income tax return last year
- > Forms W-2, 1042-S and/or 1099 (if any)



# Tax Form 1040NR

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Glacier Tax Prep Program (GTP) provides step by step instructions and assistance with the preparation of the appropriate tax forms. GTP does not electronically file your tax return but provides mailing instructions.

In addition, you may read “Who Must File” in the instructions at:

[www.irs.gov/pub/irs-pdf/i1040nr.pdf](http://www.irs.gov/pub/irs-pdf/i1040nr.pdf)

It is your responsibility to file your tax returns with the IRS. UW is unable to provide tax advice, but ISS does provide resources for you to use:

<https://iss.washington.edu/taxes/>



# 1040NR

Form **1040-NR** Department of the Treasury—Internal Revenue Service  
**U.S. Nonresident Alien Income Tax Return 2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning \_\_\_\_\_, 2025, ending \_\_\_\_\_, 2025. See separate instructions.

Filed pursuant to section 301.9100-2  Combat zone  Deceased MM / DD / YYYY Spouse MM / DD / YYYY

Other

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your identifying number (see instructions) \_\_\_\_\_

Home address (number and street), if you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town, or post office, if you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status**  Single  Married filing separately (MFS)  Qualifying surviving spouse (QSS)  Estate  Trust

Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Dependents** (see instructions)

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
(6) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

**Income Effectively Connected With U.S. Trade or Business**

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 6288-A here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a
b Household employee wages not reported on Form(s) W-2	1b
c Tip income not reported on line 1a (see instructions)	1c
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
e Taxable dependent care benefits from Form 2441, line 26	1e
f Employer-provided adoption benefits from Form 8839, line 31	1f
g Wages from Form 8919, line 6	1g
h Other earned income (see instructions). Enter type and amount:	1h
i Reserved for future use	1i
j Reserved for future use	1j
k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k
z Add lines 1a through 1h	1z
2a Tax-exempt interest	2a
3a Qualified dividends	3a
c Check if your child's dividends are included in <input type="checkbox"/> Line 3a <input type="checkbox"/> Line 3b	
4a IRA distributions	4a
c Check if (see instructions) <input type="checkbox"/> Line 1 <input type="checkbox"/> Rollover	
5a Pensions and annuities	5a
c Check if (see instructions) <input type="checkbox"/> Line 1 <input type="checkbox"/> Rollover <input type="checkbox"/> QCD <input type="checkbox"/> PSO <input type="checkbox"/> Line 3	
6 Reserved for future use	6
7a Capital gain or (loss). Attach Schedule D if required	7a
b Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss)	
8 Additional income from Schedule 1 (Form 1040), line 10	8
9 Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your total effectively connected income	9
10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income	10
11a Subtract line 10 from line 9. This is your adjusted gross income	11a

Mail your tax return form to:  
 Department of the Treasury  
 Internal Revenue Service Center  
 Austin, TX 73301-0215  
 U.S.A.



# How to make a payment - IRS



- > Pay directly to irs.gov
- > Payment options on irs.gov/payments

## International wire transfer

In order to complete an international wire transfer through your foreign bank, you will need to complete the [Same-Day Taxpayer Payment Worksheet](#)  with the proper [Tax Type Code](#) and tax period (year and/or quarter) so that the funds will be properly applied to your IRS tax liability. After you have completed the worksheet, take it to your bank to request international wiring.

Your foreign bank must have a banking relationship with a U.S. bank, although the U.S. bank does not have to be an affiliate or otherwise related to the foreign bank. Small local banks may not be able to affect an international wire transfer but most large banks can. If your bank is able to transfer money to the U.S., it will ask you to complete an application for international wiring. You will need the Routing Transit Number (RTN), also known as the American Banking Association (ABA), number for the “Destination Bank”, sometimes referred to by banks as “Beneficiary’s Bank”.

To complete a wire transfer you will need the following information:

- A completed Same-Day Taxpayer Worksheet
- IRS account number – **20092900IRS** (optional)
- IRS account RTN/ABA Number – **091036164 US TREAS SINGLE TX**

**Tip** - Please complete the Same Day Taxpayer Worksheet PRIOR to going to your bank. The information from the worksheet will be needed to complete the wiring application required by the bank.

## Pay from your bank account

Pay now or schedule payments up to a year in advance.

**Direct Pay with bank account**

## Debit card, credit card or digital wallet

For individuals and businesses. Processing fees apply. Not for payroll taxes.

**Pay by card or digital wallet**



# ISS Tax Filing Steps

- > Step 1: Make a Glacier Tax Prep (GTP) Account

Log into GLACIER Tax Prep (GTP): <https://iss.washington.edu/taxes/>

Students Who Worked on Campus

DID WORK ON-CAMPUS – ONLINE-TAX.NET



- > Step 2: Use GTP Software to Determine Appropriate Forms
  - > The tax software will determine whether you are a resident or non-resident for tax purposes.
- > Step 3: File Taxes by Deadline



# Important Information and Resources

## Who Needs to File Taxes?

As an international student on an F-1 or J-1 visa, you are required to file certain tax forms even if you didn't earn any income during the year. International Student Services provides a free-to-use program called **Glacier Tax Prep** to help you through this process. We anticipate the software being available in the coming days.

## Key Tax Forms to Know

- **Form 8843:** Required for all F-1 and J-1 visa holders, regardless of income.
- **Form 1040NR:** For nonresidents who earned income in the U.S.
- **W-2:** Provided by your employer if you earned wages. It reflects your earned wages.
- **1042-S:** Issued for certain scholarships, fellowships, or treaty benefits.

## Important Dates for 2026

- **January 26:** Beginning of the tax season. The IRS will begin accepting tax returns.
- **Mid-February:** Glacier Tax Prep will become available (exact date to be confirmed).
- **April 15:** Federal and state tax return filing deadline.
- **June 15:** Form 8843 due (if filing this form only)

## Resources to Help You File

- **Glacier Tax Prep (GTP):** A tax preparation software specifically for nonresidents, provided free of charge to UW international students.
- **UW VITA (Volunteer Income Tax Assistance):** [A local program](#) to help prepare both domestic and international student returns.
- **Federal Tax Clinic:** [UW Law program](#) that helps resolve disputes with the Internal Revenue Service.

## Tips for a Smooth Tax Filing Experience

- **Start Early:** Don't wait until the last minute. Gather your documents, learn about the process, and explore resources.
- **Double-Check for Benefits:** Certain treaty benefits may apply to you.
- **Meet the Deadlines:** Filing late could lead to penalties, so plan ahead.

## Need Help?

Attend the [U.S. Tax Workshop](#) sponsored by the Federal Tax Clinic and ISS later in February!



# 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

# IRS Resources

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## Great source for:

- Information about tax return preparation
- Tax forms and instructions
- IRS Publications

## Help by phone:

- Hotline available to answer questions
- Helps with tax return preparation
- Most documents are easy to print



[www.irs.gov](http://www.irs.gov)

For Non-Resident Tax--  
IRS Publication 515, 519



**Individual Tax Help**  
1-800-829-1040



## IRS Seattle Office

915 Second Ave (Downtown Seattle)  
32nd Floor, Federal Building

### Hours:

Monday - Friday  
8:30 am to 4:30 pm by appointment



# At Your Service

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## Taxpayer Advocate Service

[www.irs.gov/advocate](http://www.irs.gov/advocate)

(206) 946-3707

- > Serves taxpayers in Washington State
- > Helps if you have tried unsuccessfully to resolve a problem with the IRS
- > Offers special help to taxpayers experiencing a significant hardship due to their tax problems



# Other Tax Help

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## United Way Free Online Tax Help

January 26<sup>th</sup> – April 19<sup>th</sup>, 2026

- > 17 locations across King County + virtual tax site
  - Seattle Public Library, Central Branch
  - Seattle Public Library, South Park Branch
  - Rainier Beach Community Center
  - Southcenter Mall
  
- > No appointment needed

Follow the link below:

*[FreeTaxExperts.org](https://www.freetaxexperts.org)*



# UW Free Tax Assistance

UW VITA reopens on February 2<sup>nd</sup>, 2026

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## Hours:

Tuesdays 11:00 am - 2:30 pm

Thursdays 11:00 am - 2:30 pm

Fridays 11:00 am - 2:30 pm

## Location:

University of Washington, Seattle Campus

Dempsey Hall Room 212

4273 E Stevens Way N.E. Seattle, WA 98195

## Who Qualifies:

Households making less than \$80,000 can access free tax help and preparation for this tax year and prior tax years going back to 2019. The UW site also helps prepare nonresident returns.



# UW Tax Resources

For student account questions ---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:

<https://finance.uw.edu/sfs/tax>



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



W-2 Form Inquiries  
payroll@uw.edu



Payroll  
206-221-1700



UW Employee Workday Website:  
<https://employeehelp.workday.uw.edu/your-pay-taxes/foreign-nationals/>



# Contacts

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## Student Fiscal Services

taxquest@uw.edu  
206-221-2609

## Payroll Tax & Accounting

payroll@uw.edu  
206-221-1700



## International Student Services

206-221-7857

[iss.Washington.edu](http://iss.Washington.edu) "Have A Question?"

