# Federal Tax Guide for Non U.S. Residents

Tax Year 2022



## Agenda

- > Important Information for 2022 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

- > Tax due date this year is April 18, 2023
- Glacier Tax Prep Services is available to students starting February 10, 2023
- > 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

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

- > Under special conditions, you may have to file income tax return as a resident alien for tax purpose.
- > 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 https://www.irs.gov/pub/irs-pdf/p515.pdf

## U.S. Source Income

- > Includes funds received from the University of Washington:
  - W-2: Taxable Wage or Salary Income
  - 1042-S: Scholarships or Stipend Income or wages under treaty benefits
  - 1098-T: May request a copy if qualify to file tax as resident
  - 1099-Misc: Other Income
- > Income from outside the U.S. is not considered in the calculations for U.S. taxes.



## U.S. Source Income - Childcare

Childcare funds received from the Financial Aid Office that were disbursed into your student account in 2022 will be counted as taxable income.



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

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



## Scholarships, Awards and Stipends

- > Scholarships, awards and stipends awarded to nonresident alien students are taxable income except when used to pay for:
  - Tuition and fees required for enrollment or attendance
  - Books and fees required for courses
- > If the award is greater than \$3000 in a quarter, SFS will withhold tax at 14% prior to disbursement to student.
- > SFS will withhold federal taxes at the year end if scholarship money exceeds tuition and fees
- > A W-8 Ben form is required on file before claiming a tax treaty benefit.

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

#### Form W-8BEN

#### Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. October 2021) Department of the Treasury Internal Revenue Service

► For use by individuals. Entities must use Form W-8BEN-E. Go to www.irs.gov/FormW8BEN 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

You are a U.S. citizen or other U.S. person, including a resident alien individual     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)     You are a beneficial owner who is receiving compensation for personal services performed in the United States     8233 or W-4	Do N	OT use this form if:		Instead, use Form:
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Sign Here  Signature of beneficial owner (or individual authorized to sign for beneficial owner)  Date (MM-DD-YYYY)  Print name of signer	Further	more, 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
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	Ear F			C. WODEN

## Social Security Number (SSN)

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

https://iss.washington.edu/employment/ssn/

When you receive your SSN:

- 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)

If you are not eligible for an SSN:

- >Gather the necessary documents and information to complete the online request for the ITIN support letter from ISS
- >Scan a photo of your UW scholarship/fellowship/grant letter
- >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 substantial presence test and tax residency status.

- > 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.

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

## Tax Treaty Benefit

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

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



### W-2

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

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



## 1042-S

#### You will receive a 1042-S for:

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

  AND is U.S. source of funds

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

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

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



## 1042-S

IRS Form 1042-S will be available in Glacier Tax Compliance

- > 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	▶ Go to w		Source Income S	•		- /4	202	2			<b>A</b> for
Department of the Treasur	у		UNIQUE FORM IDEN	TFIER	AMENDE		MENDME	NT NO.			nue Service
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	3b Tax rate	e . 4	b Tax rate .	13h Re	cipient's GI	IN 13	Recipien	t's fore	ign tax identifi	cation	13j LOB code
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6 Net income				1							
7a Federal tax withheld	I			13k Re	cipient's ac	count numbe	r				
7b Check if federal tax			e IRS because								
escrow procedures	were applied (se	e instructions) .		131 Rec	cipient's da	te of birth (YY	YYMMDD	))			
7c Check if withholding partnership interest											
8 Tax withheld by other	ragents			14a Prir	nary Withhol	Iding Agent's N	ame (if app	plicable	)		
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12h Address (number and street)					16a Payer's name 16b Payer's TIN					TIN	
12i City or town, state	or province, coun	try, ZIP or foreign	postal code	16c Pa	yer's GIIN			16d	Ch. 3 status cod	e 160	Ch. 4 status code
13a Recipient's name 13b Recipient's country code				17a State income tax withheld 17b Payer's state tax no. 17c Name of						Name of state	
13c Address (number and	d street)										
13d City or town, state	or province, cou	ntry, ZIP or foreign	postal code								
or Drivous Act and D	ananyork Rad	uction Act Notic	e, see instructions.			Cat. No. 1138	ep			Form 1	<b>042-S</b> (202

## 1098T Form (prepared by UW)

- > Nonresident alien students do not qualify for American Opportunity or Lifetime Learning tax credits.
- > You will not receive the 1098T tax form if you have F1 or J1 visa.
- > Exception: if you are on a F1 visa <u>and</u> married to a resident or citizen, you may be eligible for a 1098T. Contact us by email: taxquest@uw.edu
- > Payroll tax issues, please email to pr-tax@uw.edu

\*Always include your student number when emailing or calling\*



## Canadian Tax Form TL11A

student ca	incy du Canada icate is used to certify eligibi in transfer to a designated in	dividual. Stude	Universi tuition fees of a si	Enrolment Co ity Outside Co tudent attending a provincial or terri	anada university	outside C	anada an extbook ar	d to show nounts (if	Yea the maximur applicable) b	ar: m amount a lased on the
To qualify, These con Tax, and I	I months indicated in Box B of , a university course must landitions however, do not app information sheet RC192, Intellect RC192, Intellect RC190,	st at least three ly to a deemed formation for St	resident student. udents - Education	For more informa	tion on clair utside Cana	ming tuitio	n fees, se	ee Guide F	105, Studen University ad	nts and Incom
Part 1 -	Educational institution	's certificatio	n							
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- > Tuition, Education and Textbook Amounts Certificate
  - University outside Canada
- Include your student number when contacting Student Fiscal Services for help completing the form:

f2.washington.edu/fm/sfs/tax/canada





## **IRS Tax Form Filing**

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

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

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

The IRS compares employer information submitted against personal individual tax returns

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/resources/money-matters/

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

- > Visa
- > 1-94 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)



## Tax Form 1040NR

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

In addition, you may read "Who Must File" in the instructions at: www.irs.gov/pub/irs-pdf/i1040nr.pdf

## If you need to file a tax return:

- > Use 1040NR 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

For the year Jar	1. 1-E	Dec. 31, 2022, or other tax year begin	ning	, 2022	ending		. 20		See se	
Filing Status Check only one box.	☐ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependen									Trust
Your first name	_		Last r				You	r ident	tifying n	umber
									-10	
Home address	(numi	ber and street). If you have a P.O. bo	x, see in	structions.					Ap	t. no.
City, town, or p	ost o	ffice. If you have a foreign address, a	lso com	plete spaces below.		State		ZIF	code	
Foreign country	nam	e	Foreig	gn province/state/county	/	Foreig	n posta	code		
Digital Assets		ny time during 2022, did you: (a) rec erwise dispose of a digital asset (or a							hange, g	
Dependents	_	wise dispose of a digital asset (or a	mancia	i interest iri a digital assi	et/r (See instruction		Charle the	_		
see instructions):		(1) First name Last name	5	(2) Dependent's identifying number	(3) Relationship to	177	Child tax		Credit for other dependents	
t and the second		3.6			928					
f more than four dependents, see										
instructions and					1	_				
theck here				Language and the control of the cont	Ł					
ncome	1a	Total amount from Form(s) W-2, bo				12112		18		
Effectively	b	Household employee wages not re Tip income not reported on line 1s		THE STREET STREET STREET			ese 7	1b		
Connected	d	Medicaid waiver payments not rep						1d		
With U.S.		Taxable dependent care benefits for			clions)			1e		
Trade or Business	1						1	1f		
Dusiness		f Employer-provided adoption benefits from Form 8839, line 29								
Attach	h	(, 프리크램 (), 프리크램 () (1) (1) (1) (1) (1) (1) (1) (1) (1)								
Form(s) W-2, 1042-S,	1	Reserved for future use	110000		16			1h		
SSA-1042-S,	i	Reserved for future use		**** ***** ****	40.00			1)		
RRB-1042-S, and 8288-A	k			dule OI (Form 1040-NR).	item L					
here. Also					1k					
attach	2	Add lines 1a through 1h		7007 TOTAL TOTAL				1z		
Form(s) 1099-R if	2a	Tax-exempt interest	2a	b Ta	axable interest		223	2b		
ax was	3a	Qualified dividends	la l	b 0	rdinary dividends .	09000		3b		
withheld.	4a	IRA distributions	la	b Ta	axable amount		332	4b		
f you did not	5a	Pensions and annuities	ia	b Ta	axable amount		ena L	5b		
get a Form W-2, see	6	Reserved for future use								
nstructions.	7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here									
	8									
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income								
	10	Adjustments to income:	220				_			
	a b									
	c									
		Enter the amount from line 10a. These are your total adjustments to income								
	11	선물이 살아보다 그렇게 다시하다는 것도 하셨다면요 전문을 가지 않는데 그리 없는데 그리 없는데 그리고 있다.								
	12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard									
	13a	deduction (see instructions)								
	b				13b		$\neg$			
	_	Add lines 13a and 13b	12000		130	Charles 1		13c		
	14	Add lines 12 and 13c		500 SUBJECT 500	active that a		eset -	14		

## Mail your tax return form to:

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



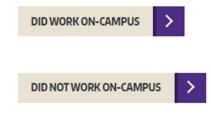
## **ISS Tax Resources**

#### 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 <u>Glacier Tax Compliance</u> 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 USER ID and Password and Glacier will transfer certain data directly into GTP.
- GLACIER Tax Prep ("GTP") is a tax return preparation software program designed primarily
  for Nonresident Alien students, scholars, trainees, researchers, and other educational
  immigration statuses to prepare a U.S. federal income tax return Form 1040NR and all
  other necessary statements. GTP is provided to you for your convenience. You are not
  required to use GTP to prepare your U.S. federal income tax return. The University of
  Washington does not provide tax advice and therefore disclaims all liability from the
  misinterpretation or misuse of GTP.

#### Access Glacier Tax Prep by clicking below late February.





## **ISS Tax Resources**

#### Other tax filing options (separate from Glacier Tax Prep):

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

#### State Income Taxes

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

#### Resident Aliens for Tax Puposes

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 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.



## **IRS** Resources



www.irs.gov

IRS Publication 519 – U.S. Tax Guide for Aliens IRS Publication 515 – Withholding of Tax on

Nonresident Aliens and Foreign Entities



Individual Tax Help 1-800-829-1040



## **IRS** Resources

#### 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

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

Taxpayer Advocate Service 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

## **United Tax Way Free Online Tax Help**

January 16<sup>th</sup> – April 20<sup>th</sup>, 2023

- > 17 locations across King County + virtual tax site
- > No appointment needed

Follow the link below:

FreeTaxExperts.org



## **UW Free Tax Assistance**

#### **HOURS**

UW VITA reopens on January 24th, 2023. The site will run from 11:30 am to 2:30 pm on Tuesdays and Thursdays.

#### **LOCATION**

University of Washington, Seattle Campus
PACCAR Hall Room 199
4277 NE Stevens Way, Seattle, WA 98195

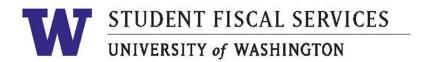
#### WHO QUALIFIES

Households making less than \$80,000 can access free tax help and preparation for this tax year

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



Student Fiscal Services

206-543-4694



UW student tax website:

f2.washington.edu/fm/sfs/tax





## **UW Tax Resources**



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



W-2 Form Inquiries

pr-tax@uw.edu



Payroll

206-543-8000



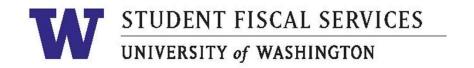
UW ISC-Payroll Website:

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





## **Contacts**



#### **Student Fiscal Services**

taxquest@uw.edu 206-221-2609 Payroll Tax & Accounting Integrated Service Center

pr-tax@uw.edu 206-543-8000

#### **International Student Services**

206-221-7857

uwiss@uw.edu.

iss. Washington.edu "Have A Question?"

