

# 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

<p><b>Form W-8BEN</b></p> <p>(Rev. October 2021)</p> <p>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.</p> <p>► Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information.</p> <p>► 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</li> <li>• You are a U.S. citizen or other U.S. person, including a resident alien individual</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)</li> <li>• You are a beneficial owner who is receiving compensation for personal services performed in the United States</li> <li>• You are a person acting as an intermediary</li> </ul>		<p><b>Instead, use Form:</b></p> <ul style="list-style-type: none"> <li>W-8BEN-E</li> <li>W-9</li> <li>W-8ECI</li> <li>8233 or W-4</li> <li>W-8IMY</li> </ul>				
<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</b> (see instructions)</p>						
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). <b>Do not use a P.O. box or in-care-of address.</b>						
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)						
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>					
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)					
<p><b>Part II Claim of Tax Treaty Benefits</b> (for chapter 3 purposes only) (see instructions)</p>						
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: _____						
<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> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%; border-bottom: 1px solid black; text-align: center;">Signature of beneficial owner (or individual authorized to sign for beneficial owner)</td> <td style="width: 40%; border-bottom: 1px solid black; text-align: center;">Date (MM-DD-YYYY)</td> </tr> <tr> <td style="border-bottom: 1px solid black; text-align: center;">Print name of signer</td> <td></td> </tr> </table>			Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)	Print name of signer	
Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)					
Print name of signer						
<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)

---

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:

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)

---

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](mailto: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 <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>		<b>2022</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.	
<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"	<b>3e</b> Recipient's U.S. TIN, if any	<b>13f</b> Ch. 3 status code	
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>13g</b> Ch. 4 status code	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any
<b>5</b> Withholding allowance					<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) . . . . .					
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest . . . . .					
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)	
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>14b</b> Primary Withholding Agent's EIN	<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15a</b> Intermediary or flow-through entity's EIN, if any	<b>15b</b> Ch. 3 status code
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)					<b>15c</b> Ch. 4 status code
<b>12a</b> Withholding agent's EIN	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code		<b>15d</b> Intermediary or flow-through entity's name	
<b>12d</b> Withholding agent's name				<b>15e</b> Intermediary or flow-through entity's GIIN	
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15f</b> Country code	<b>15g</b> Foreign tax identification number, if any
<b>12f</b> Country code	<b>12g</b> Foreign tax identification number, if any			<b>15h</b> Address (number and street)	
<b>12h</b> Address (number and street)				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code	
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>16a</b> Payer's name	<b>16b</b> Payer's TIN
<b>13a</b> Recipient's name	<b>13b</b> Recipient's country code			<b>16c</b> Payer's GIIN	<b>16d</b> Ch. 3 status code
<b>13c</b> Address (number and street)					<b>16e</b> Ch. 4 status code
<b>13d</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

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

Cat. No. 11386R

Form **1042-S** (2022)



# 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 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 to [pr-tax@uw.edu](mailto:pr-tax@uw.edu)

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





# 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
- > 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)



# 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](http://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

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return 2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

**Filing Status**  
 Single  Married filing separately (MFS)  Qualifying surviving spouse (QSS)  Estate  Trust  
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
 \_\_\_\_\_  
 Check only one box.

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 \_\_\_\_\_

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Dependents** (see instructions):

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

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

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	1a	
<b>b</b> Household employee wages not reported on Form(s) W-2	1b	
<b>c</b> Tip income not reported on line 1a (see instructions)	1c	
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
<b>e</b> Taxable dependent care benefits from Form 2441, line 26	1e	
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29	1f	
<b>g</b> Wages from Form 8919, line 6	1g	
<b>h</b> Other earned income (see instructions)	1h	
<b>i</b> Reserved for future use	1i	
<b>j</b> Reserved for future use	1j	
<b>k</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k	
<b>z</b> Add lines 1a through 1h	1z	
<b>2a</b> Tax-exempt interest	2a	
<b>3a</b> Qualified dividends	3a	
<b>4a</b> IRA distributions	4a	
<b>5a</b> Pensions and annuities	5a	
<b>6</b> Reserved for future use	6	
<b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	7	
<b>8</b> Other income from Schedule 1 (Form 1040), line 10	8	
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>	9	
<b>10</b> Adjustments to income:		
<b>a</b> From Schedule 1 (Form 1040), line 26	10a	
<b>b</b> Reserved for future use	10b	
<b>c</b> Reserved for future use	10c	
<b>d</b> Enter the amount from line 10a. These are your <b>total adjustments to income</b>	10d	
<b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b>	11	
<b>12</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	
<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A	13a	
<b>b</b> Exemptions for estates and trusts only (see instructions)	13b	
<b>c</b> Add lines 13a and 13b	13c	
<b>14</b> Add lines 12 and 13c	14	
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2022)

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 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.**

DID WORK ON-CAMPUS



DID NOT WORK ON-CAMPUS





# 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 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 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](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

---

## Great source for:

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



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

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



Individual Tax Help  
1-800-829-1040

## Help by phone:

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



## 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](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

---

## 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](https://www.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](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

---



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

