Federal Tax Guide for Non U.S. Residents

Tax Year 2020



Agenda

- > Important Information for 2020 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 is 04-15-2021

Note: The tax due date has been extended to May, 17, 2021

- > Glacier Tax Prep Services is available to students starting February 18, 2021
- 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 as a resident alien for tax.
- > 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/irspdf/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: 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

Childcare funds received from the Financial Aid Office that were disbursed into your student account in 2020 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 may also withhold federal taxes by the year end.
- > If eligible, a W-8 Ben form is required to claim a tax treaty benefit.

IRS Form W-8BEN

(Rev. July 2017) ► For use by individuals. Entities must use Form W-8BEN-E.	OMB No. 1545-1621
Department of the Treasury Por use by Individuals, Entities must use Form Wilder. Por use by Individuals, Entities must use Form Wilder. Por use by Individuals, Entitles must use Form Wilder.	
Internal Revenue Service Service Give this form to the withholding agent or payer. Do not send to the IRS.	
Do NOT use this form if:	Instead, use Form:
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
Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account info provided to your jurisdiction of residence.	ormation may be
Part Identification of Beneficial Owner (see instructions)	
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	
only or torn, state or province, monday postal cooks where appropriate.	
5 U.S. taxpayer identification number (SSN or iTIN), if required (see instructions) 6 Foreign tax identifying number (SSN or iTIN) if required (see instructions)	ber (see instructions)
7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)	
Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)	
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Social Security Number (SSN)

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.
- 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 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 15 business days for ISS processing
- >After you pick up the ITIN support letters from ISS, email the UW ITIN office at itin@uw.edu to schedule an appointment



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.

- Senerates 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 ischelp@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 a 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 forms 1042-S, 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 <u>Compliance</u> 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	Foreign Person	n's U.S. S	ource Income S	ubject to	Withh	olding G	002	0	OMB	No. 1	545-0096
Department of the Treasury	Go to www.irs.	gov/Form10	42S for instructions	and the lat	est inform	mation.		1000			A for nue Service
1 Income 2 Gross income						S. TIN, if any		_	Ch. 3 status	50 67 - 2016	
code	3 Chapter indicator. Enter "3" or "4" 3a Exemption code 4a Exemption code								g Ch. 4 status code		
	3b Tax rate		Tax rate .	13h Recip	ient's GIII	N 13		t's fore	eign tax identifi		13j LOB cod
5 Withholding allowance							number,	if any			
6 Net income				-							
7a Federal tax withheld				13k Recip	pient's ac	count numbe	r			_	
7b Check if federal tax with	held was not denos	ited with the	IRS because								
escrow procedures were				13I Recip	ient's dat	te of birth (YY	YYMMDI	0)			
7c Check if withholding occupartnership interest .		t year with re	espect to a								
8 Tax withheld by other age	ents			14a Prima	ry Withhol	ding Agent's N	ame (if ap)	plicable	e)		
9 Overwithheld tax repaid to re		justment proce	edures (see instructions)								
()	14b Prima	ary Withh	olding Agent'	s EIN	00000	0 0000	01.001.001	
10 Total withholding credit	(combine boxes 7a,	8, and 9)	-					15 0	check if pro-rat	a basis	reporting
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11 Tax paid by withholding	agent (amounts not	withheld) (se	ee instructions)								
				15d Intern	nediary or	flow-through e	ntity's nam	ne			
12a Withholding agent's Elf	N 12b 0	h. 3 status code	12c Ch. 4 status code								
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12d Withholding agent's na	me			15f Coun		-	-		fication numb	er, if a	ny
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12f Country code 12	g Foreign tax iden	tification nun	nber, if any	15i City o	r town, st	tate or province	ce, count	y, ZIP	or foreign po	stal co	ode
12h Address (number and s	street)			16a Paye	r's name				16b F	ayer's	TIN
12i City or town, state or pr	ovince, country, ZIF	or foreign p	ostal code	16c Paye	r's GIIN			16d	Ch. 3 status cod	e 16	Ch. 4 status cod
a Recipient's name 13b Recipient's country code				17a State	income t	tax withheld	17b Pa	yer's	state tax no.	17c	Name of state
13c Address (number and stre	eet)										
13d City or town, state or p	rovince, country, ZI	P or foreign	postal code	-							
or Privacy Act and Pape	nwork Paduction	Act Notice	eas instructions		2	Cat. No. 1138	DED.			Form *	1042-S (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
- > 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 <u>student number</u> when emailing or calling



Canadian Tax Form TL11A

This certificate is used to			Univ g tuition fees		de Ca	anada university	outside C		d to show	Yea	
student can transfer to number of months indic	a designated inc	fividual. Stud	dents calculate	their provincial of	or territ	torial educa	tion and te	extbook an	nounts (if	applicable) t	based on the
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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/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)



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

1040 €)- N	P Department of the Treasury-Inte			(99 Retur i		20	ОМВ	No. 154	5-0074 IRS	S Use Only— or staple in t	
Filing		Single Married filing separately (MFS) (formerly Married) Qualifying widow(er) (QW)										
Status	lf v	ou checked the QW box, enter the child's name if the										
Check only one box.		allfying person is a child but not your dependent ▶										
Your first name	and	middle initial	Last na	ame						Your ider (see instri		umber
Home address	(num	ber and street or rural route). If you ha	ave a P.C). box, see instru	ctions.			Apt. no).	Check if:	Indiv	idual
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City, town, or p	ost off	ice. If you have a foreign address, also	complete	spaces below. S	tate		ZIP co	de				
Foreign countr	y nam	e Fo	oreign pro	ovince/state/cour	nty		Foreig	n postal	code			
At any time du	ring 2	020, did you receive, sell, send, excha	ange, or	otherwise acquire	any fir	nancial ir	nterest ir	any vir	tual cur	rency?	Yes	☐ No
Dependents	5								(4)	✓ if qualifi		
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Income Effectively	b											
Connected	c	Total income exempt by a treaty fr						7 11 10 11 10 1		1b		
With U.S.	-	L, line 1(e)					1c					
Trade or	2a	Tax-exempt interest 2	а		b Tax	cable inte	erest .			2b		
Business	3a	Qualified dividends 3	а		b Ord	dinary di	vidends			3b		
	4a	IRA distributions 4	а		b Tax	able am	ount .					
	5a	Pensions and annuities 5	а		b Tax	kable am	ount .			5b		
	6	Reserved for future use								6		
	7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . 🕨								7		
	8	Other income from Schedule 1 (Form 1040), line 9								8		
	9	Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income								9		
	10	Adjustments to income:										
	a	From Schedule 1 (Form 1040), line :	F					10a				
	b											
	С											
	d									10d		
	11	Subtract line 10d from line 9. This is your adjusted gross income								11		
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard										
		deduction. See instructions					ا مما			12		
	13a		on, Attach Form 8995 or Form 8995-A and sonly. See instructions									
	b	Exemptions for estates and trusts of Add lines 13a and 13b								13c		
	14	Add lines 13a and 13b								13C		
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-								15		
For Diselector		cv Act, and Paperwork Reduction Ac			,			at. No. 11	004D		1040	NR (2020)

Mail your tax return form to:

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



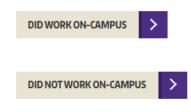
ISS Tax Resources

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.





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

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



Online Tax Help

United Tax Way Free Online Tax Help

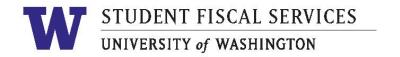
January 20 – April 18, 2021

Follow the link below:

https://www.uwkc.org/need-help/tax-help/



UW Tax Resources



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



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



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?"

