

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/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: 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

Form W-8BEN (Rev. July 2017) Department of the Treasury Internal Revenue Service		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) ▶ 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
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 information may be provided to your jurisdiction of residence.				
Part I 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	
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)			6 Foreign tax identifying number (see instructions)	
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)		
Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)				
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 Special rates and conditions (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: _____				
Part III Certification Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:				
<ul style="list-style-type: none"> I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes. The person named on line 1 of this form is not a U.S. person. The income to which this form relates is: <ul style="list-style-type: none"> (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an applicable income tax treaty, or (c) the partner's share of a partnership's effectively connected income. 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 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. 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.				
Sign Here ▶				
Signature of beneficial owner (or individual authorized to sign for beneficial owner)			Date (MM-DD-YYYY)	
Print name of signer			Capacity in which acting (if form is not signed by beneficial owner)	
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 7-2017)				



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.**
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 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.

- > 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 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 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		Foreign Person's U.S. Source Income Subject to Withholding		2020		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.		UNIQUE FORM IDENTIFIER		AMENDED <input type="checkbox"/> AMENDMENT NO.	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3a Exemption code	3b Tax rate	3c Recipient's U.S. TIN, if any	1f Ch. 3 status code	1g Ch. 4 status code
		3a Exemption code	4a Exemption code	3b Tax rate	4a Exemption code		
		3b Tax rate	4b Tax rate	3h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
5 Withholding allowance				13k Recipient's account number			
6 Net income				13l Recipient's date of birth (YYYYMMDD)			
7a Federal tax withheld							
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)				14b Primary Withholding Agent's EIN			
()				15 Check if pro-rata basis reporting <input type="checkbox"/>			
10 Total withholding credit (combine boxes 7a, 8, and 9)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15d Intermediary or flow-through entity's name			
12a Withholding agent's EIN		12b Ch. 3 status code	12c Ch. 4 status code		15e Intermediary or flow-through entity's GIIN		
12d Withholding agent's name				15f Country code		15g Foreign tax identification number, if any	
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15h Address (number and street)			
12f Country code		12g Foreign tax identification number, if any		15i City or town, state or province, country, ZIP or foreign postal code			
12h Address (number and street)				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code				16c Payer's GIIN		16d Ch. 3 status code	16e 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 state	
13c Address (number and street)							
13d City or town, state or province, country, ZIP or foreign postal code							

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

Cat. No. 11386R

Form **1042-S** (2020)



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 student number when emailing or calling



Canadian Tax Form TL11A

Canada Revenue Agency / Agence du revenu du Canada **Tuition and Enrolment Certificate – University Outside Canada** **Protected B** when completed **Year:**

This certificate is used to certify eligibility for claiming tuition fees of a student attending a university outside Canada and to show the maximum amount a student can transfer to a designated individual. Students calculate their provincial or territorial education and textbook amounts (if applicable) based on the number of months indicated in Box B or C below.

To qualify, a university course must last at least three consecutive weeks, and lead to a degree. Only full-time attendance qualifies for the tuition amount. These conditions however, do not apply to a deemed resident student. For more information on claiming tuition fees, see Guide P105, Students and Income Tax, and Information sheet RC192, Information for Students – Educational Institutions Outside Canada, at canada.ca/cra-forms. University administrators can refer to Information sheet RC190, Information for Educational Institutions Outside Canada, on our website for details on completing this TL11A certificate.

Part 1 – Educational institution's certification

Name of educational institution	A Session periods				B Number of months for part-time	C Number of months for full-time	
	From		To				
	Address	Year	Month	Year	Month		
Name of program or course							
Student's name							
						Total ▶	

I certify that:

- the student was registered as a student at this educational institution in a university course as described above during the periods indicated
- out of the total fees paid for the year, \$ _____ is the amount paid for tuition, mandatory ancillary fees that all students have to pay (such as fees for health services or athletics other than student association fees), admission, use of a library or a laboratory, examinations, and for getting a degree
- no part of the above amount was levied for other things such as transportation, parking, books, supplies, special equipment, meals, lodging, or initiation or entrance fees for professional organizations
- the total eligible tuition fees indicated above include the eligible tuition fees paid by scholarship income

Authorized officer's name and title (print) _____ Authorized officer's signature _____ Date _____

Part 2 – Information for Students

- Fill out **Schedule 11**, Tuition, Education, and Textbook Amounts, to calculate the **federal amount** you can claim on line 32300 of the Income Tax and Benefit Return; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- Also fill out provincial or territorial **Schedule (S11)**, if you resided in a province or territory other than Quebec on December 31, to calculate the **provincial or territorial amount** you can claim on line 58560 of Form 428; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- If you want to transfer unused current-year amounts to one designated individual, complete Part 3.
- Do not send this certificate with your income tax return. Keep the certificate in case we ask to see it. For more information about this form, see Information Sheet RC192, Information for Students – Educational Institutions Outside Canada, at canada.ca/cra-forms.

Part 3 – Student's authorization to transfer tuition, education, and textbook amounts

- You can transfer your unused current-year amounts to one designated individual. That individual can be either your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent. You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner claims the **spouse or common-law partner amount** or **amounts transferred from your spouse or common-law partner** on their tax return.
- If you transfer unused current-year amounts to your spouse or common-law partner, they have to complete **federal Schedule 2**, Federal Amounts Transferred From Your Spouse or Common-Law Partner, and, if they resided in a province or territory other than Quebec, Ontario or Saskatchewan on December 31, **provincial or territorial Schedule (S2)**, Provincial (or Territorial) Amounts Transferred From Your Spouse or Common-Law Partner.

Note:
Effective 2019, if you are a resident of New Brunswick, you can claim current year tuition fees paid in your **provincial income tax return**.

Designation for the transfer of an amount to a spouse or common-law partner, parent, or grandparent

I designate _____, my _____, to claim:

Individual's name _____ Relationship to you _____

(1) \$ _____ on line 32400 of their **Income Tax and Benefit Return**, or on line 36000 of their **federal Schedule 2**, as applicable
Federal tuition amount


(2) \$ _____ on line 58600 of their **provincial or territorial Form 428**, or on line 59090 of their **provincial or territorial Schedule (S2)**, as applicable
Provincial or territorial amount

Note 1: Line (1) above cannot be more than line 16 of your **federal Schedule 11**.

Note 2: Line (2) above cannot be more than line 19 (line 16 for the Yukon and line 23 Nunavut) of your **provincial or territorial Schedule (S11)**. If you resided in Quebec, Ontario or Saskatchewan on December 31, you are not required to fill out line (2) above.

Note 3: If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. For more details, call **1-800-959-8281**.

Student's signature _____ Social insurance number _____ Date _____

See the privacy notice on your return.
TL11A E (19) (Ce formulaire est disponible en français.) 

> 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

Form **1040-NR** Department of the Treasury—Internal Revenue Service (99) **2020** U.S. Nonresident Alien Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status
 Single Married filing separately (MFS) (formerly Married) Qualifying widow(er) (QW)

Check only one box. If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶ _____

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

Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. _____ Check if: Individual Estate or Trust

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 _____

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Dependents (see instructions):	(1) First name		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	
	Last name				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income	1a Wages, salaries, tips, etc. Attach Form(s) W-2	1a
Effectively Connected With U.S. Trade or Business	b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions	1b
	c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	1c
	2a Tax-exempt interest	2a
	3a Qualified dividends	3a
	4a IRA distributions	4a
	5a Pensions and annuities	5a
	2b Taxable interest	2b
	3b Ordinary dividends	3b
	4b Taxable amount	4b
	5b Taxable amount	5b
	6 Reserved for future use	6
	7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ▶ <input type="checkbox"/>	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 22	10a
	b Charitable contributions for certain residents of India. See instructions	10b
	c Scholarship and fellowship grants excluded	10c
	d Add lines 10a through 10c. These are your total adjustments to income	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	12
	13a Qualified business income deduction. Attach Form 8995 or Form 8995-A	13a
	b Exemptions for estates and trusts only. See instructions	13b
	c Add lines 13a and 13b	13c
	14 Add lines 12 and 13c	14
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **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.

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

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



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?”

