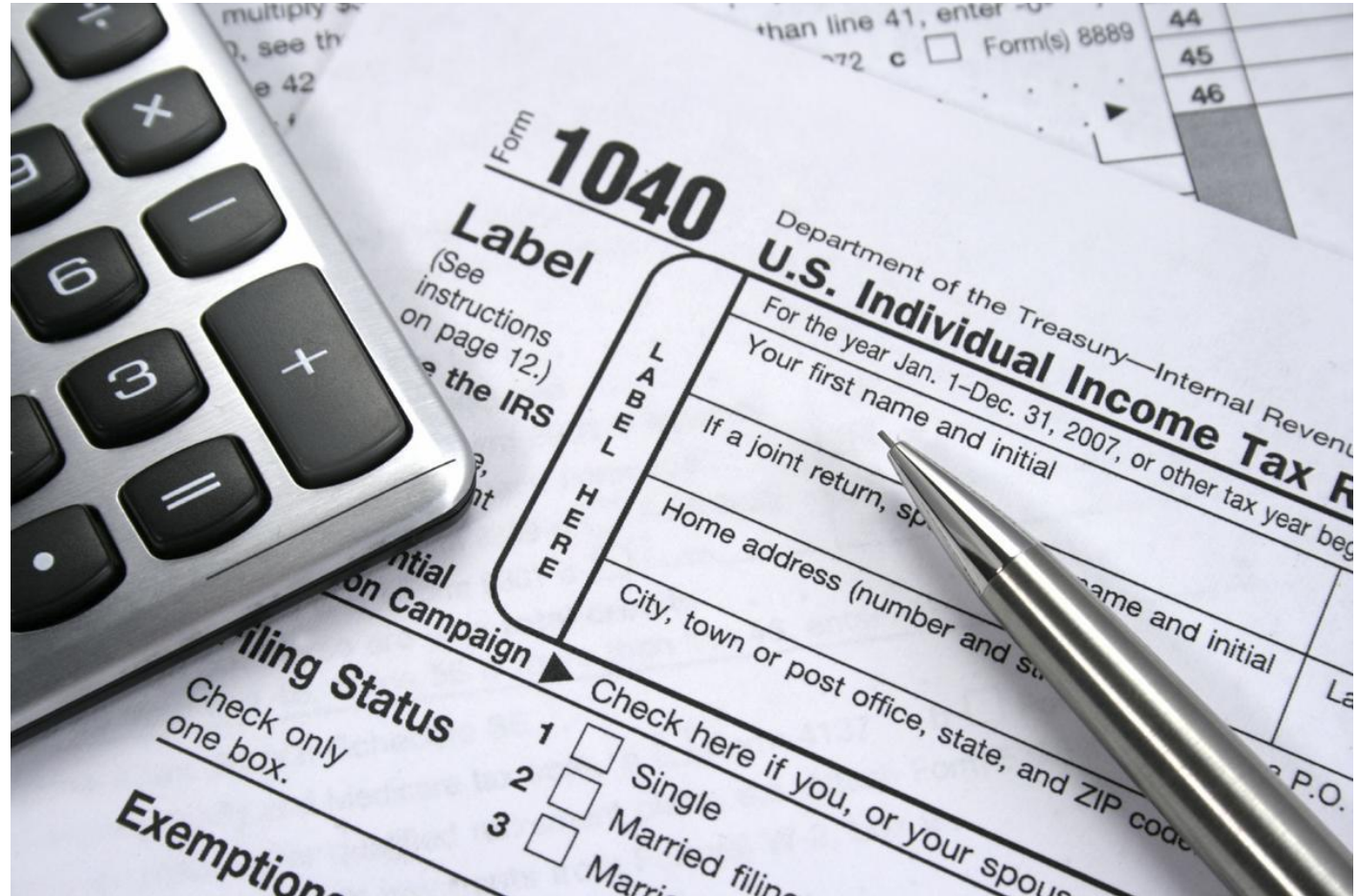


International Student Tax Workshop

September 25, 2020



International Student Workshop Agenda



1. Important Contacts
2. Foreign National Form
3. WHO files taxes and WHY
4. Determining Status: Resident Alien or NonResident Alien
5. Filing as a Resident Alien
6. Filing as a NonResident Alien
7. GLACIER Tax Prep for NonResident Alien Filers
8. Form 1042-S
9. Form 8843
10. Be Aware of Scams
11. Questions

Important Contacts

Filing as a Nonresident Alien, GLACIER and Form 1042-S:

International.Events@unt.edu

Foreign National Form and Form W-2:

UNTSysystem Tax Office

sysfn@untsystem.edu

Filing as a Resident Alien, amending a previous return and ITIN paperwork:

Nonprofit Tax Clinic

Bob Widmer, UNT Faculty and Tax Attorney

bob@widmerlaw.com

Do You Work on Campus?

- [Foreign National Form](#) must be on file with UNT System Tax Office
- Questions about Foreign National Form, paycheck taxes, W2:
contact the UNT System Tax Office
 - sysfn@untsystem.unt.edu
 - 940. 565. 5500

Why file taxes?

- **Filing taxes determines:**
 - **how much \$\$ you owe the U.S. government**
 - **OR how much \$\$ the U.S. government owes you (refund)**
- All F, J, M and Q visa types are required to file U.S. federal taxes
- Noncompliance may affect future immigration status (H1B, etc.)
- If you don't file by the due date, fines, penalties and interest may accrue
- **DUE DATE: APRIL 15 of each year**
 - In April of 2021, we file taxes for 2020

Do I have to file?



Present in the U.S. in previous tax year? **YES!**



Worked in previous tax year? **YES!**



F, J, M, or Q visa holders and their spouses and dependents
YES!



Received taxable earnings or income in previous tax year
(Jan. 1 – Dec. 31) **YES!**

Do I file as a Nonresident Alien or as a Resident Alien for tax purposes?

International students and scholars are generally considered **nonresident aliens** for tax purposes.

The **Substantial Presence Test** will determine your tax residency.

We are determining tax filing status **ONLY**. **Nonresident alien** or **Resident alien** terminology is for tax purposes.

This does NOT refer to visa or immigration status.

How do I know if I am considered a Resident Alien for tax purposes?



The [Substantial Presence Test](#) determines your tax residency



Glacier Tax Prep will also help determine your tax residency by calculating your U.S. entry and exit dates



<https://www.irs.gov/individuals>

How to file as a Resident Alien

- If the substantial presence test/Glacier confirms your tax filing status as a resident alien, you may use Turbo Tax or other online filing services
- We encourage filing with Bob Widmer's Tax Clinic

<https://www.irs.gov/filing/where-to-file-paper-tax-returns-with-or-without-a-payment>

How to File as a Nonresident Alien

- USE GLACIER – it's FREE and created for international students
- DO NOT use TurboTax
- U.S. source income – *anything over \$0 is taxed!*
 - Wages (on-campus jobs)
 - Taxable stipends, grants, scholarships, etc. in excess of tuition and fees (Form 1042-S)
 - U.S. Account interest, rental properties, investments, etc.

The logo for Glacier Tax Prep, featuring a light blue silhouette of a mountain range in the background. In the foreground, the word "glacier" is written in a bold, green, sans-serif font, and "tax prep" is written in a bold, blue, sans-serif font. A small "TM" trademark symbol is located at the top right of the word "prep".

- Glacier helps international students with filing U.S. federal tax forms
- Glacier is easy and efficient to use; includes detailed FAQ and e-mail assistance
- First 699 Glacier access codes are free (cost is minimal if codes exhausted)
- Must print and mail forms to address in the instructions as provided by GTP
 - ***Nonresident Aliens CANNOT e-file***
 - ***GTP does not file the documents for you.***
 - ***You must print and mail the documents created in GTP.***

Documents Needed to File with Glacier

- ✓ Passport
- ✓ Visa/immigration status information; I-20 or DS 2019
- ✓ Individual Taxpayer Identification Number (ITIN) or Social Security Number (SSN)
- ✓ All U.S. entry and exit dates
- ✓ Forms W-2 (if employed) Available each year by January 31
- ✓ 1042-S (mailed each year by March 15 if applicable)
- ✓ 1099 (if received)

Form W-2

- Wages earned for taxable year
- Provided by employer/UNT System Tax Office
- Available each year by January 31
- Work on campus? Select digital W-2 option in myunt.edu
 - Ask your supervisor for more information

Form 1042-S

- Form 1042-S includes income received from scholarship(s) in excess of tuition and fees
- **Only students who have received scholarships in excess of tuition and fees will receive form 1042-S.**
- Mailed by March 15 each year to your Mailing Address on record (MyUNT)

EXAMPLE SCENARIO

I received form 1042-S.

I was not employed during the tax year.

I do not have a social security number.

This is my only income.

What do I do?

- File for an ITIN!
- An ITIN (Individual Taxpayer Identification Number) is required to file taxes
- Bob Widmer, Tax Attorney and UNT Adjunct bob@widmerlaw.com
- ISSS can also assist with this process internationaladvising@unt.edu

Dependents of Nonresident Aliens

- Married nonresidents cannot file joint returns
- Spouses and dependents have the same filing requirements

Form 8843

- All nonresident aliens and dependents (regardless of age) file Form 8843
- Informational statement required by the U.S. government for all nonresident aliens.
- Mail form 8843 in separate envelopes:
 - If filing taxes, include with tax return
 - Each additional person in household requires separate form and envelope

EXAMPLE SCENARIO

I didn't have any income.

I didn't have a job.

I didn't receive a scholarship.

I didn't receive form 1042-S.

What do I do?

COMPLETE FORM 8843!

ITIN/SSN is NOT required for Form 8843. However, you may include your ITIN/SSN on the form if you have one.

Please Note: EACH household individual filing ONLY Form 8843 MUST send the form in a separate envelope. This includes ALL dependents, including children under 18 yrs.

Do not include more than one Form 8843 per envelope.

Form **8843**

**Statement for Exempt Individuals and Individuals
With a Medical Condition**
For use by alien individuals only.

OMB No. 1545-0074

2019

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8843 for the latest information.
For the year January 1—December 31, 2019, or other tax year
beginning _____, 2019, and ending _____, 20____.

Attachment
Sequence No. **102**

Your first name and initial _____ Last name _____ Your U.S. taxpayer identification number, if any _____

Fill in your addresses only if you are filing this form by itself and not with your tax return	Address in country of residence	Address in the United States
	_____	_____

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ _____
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

- 2 Of what country or countries were you a citizen during the tax year? _____
- 3a What country or countries issued you a passport? _____
- b Enter your passport number(s) ▶ _____
- 4a Enter the actual number of days you were present in the United States during:
2019 _____ 2018 _____ 2017 _____

Form 8843

Missed a year?
Misfiled as a
resident?

- No worries! You can fix it!
- MISSED? Glacier Tax Prep can help nonresident alien filers file previous years' taxes
- MISFILED? Bob Widmer, Tax Attorney and UNT Adjunct, runs a tax clinic and helps UNT students with filing bob@widmerlaw.com

BEWARE!

Phone calls people claiming to be from:

- Government Agencies
- Internal Revenue Service (IRS)
- Department of Homeland Security
- Police Departments
- Job Sources

Scammers often request Cashier's Checks and are looking to make quick money. NEVER send money to scammers.



Not sure if the phone call is real or a scam? CALL ISSS FIRST!
940-565-2195 | internationaladvising@unt.edu

QUESTIONS?



Important Contacts

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