

# Welcome to Tax Filing Information for International Students and Scholars



Presented by  
Office of International Student & Scholar Services  
Florida Institute of Technology

# DISCLAIMER

- ISSS staff are not licensed nor qualified to provide personalized tax advice. The following information has been prepared to help Florida Tech's F, J, & M visa holders and their dependents to understand tax obligations and to answer some of the most common questions internationals have about taxation in the US.

# Recommended Reading & Internal Revenue Service (IRS) Individual Tax Forms

## Federal Income Tax Information

- \*IRS Form 1040NR-EZ (short-form): <http://www.irs.gov/pub/irs-pdf/f1040nre.pdf>
- \*1040NR-EZ INSTRUCTIONS: <http://www.irs.gov/pub/irs-pdf/i1040nre.pdf>
- \*IRS FORM 1040NR (long-form): <http://www.irs.gov/pub/irs-pdf/f1040nr.pdf>
- \*1040NR INSTRUCTIONS: <http://www.irs.gov/pub/irs-pdf/i1040nr.pdf>
- \*IRS form 8843: <http://www.irs.gov/pub/irs-pdf/f8843.pdf>

**\*SAVE YOURSELF TIME, MONEY, & FRUSTRATION –  
USE GLACIER Tax Prep**

# TAX SEASON IS HERE

- ISSS has again purchased a license to provide you with access to the GLACIER Tax Prep; a web-based tax return preparation system available to FIT students & scholars for federal tax returns. (GLACIER used to be known as CINTAX)
- The advantage to using the GLACIER Tax Program: available to you at no charge! (**FREE**)
- The average cost of having a tax company prepare your taxes - \$100+



# WHAT IS GLACIER



## Tax Prep (GTP)



- GTP is an on-line software program designed exclusively for used by foreign students, scholars, teachers, researchers, and their dependents who are non-resident aliens
- GTP supports Windows 2000/XP or MAC OSX. GTP does not support internet explorer on a MAC.
- GTP will not prepare returns for residents, nor will it prepare state income tax returns (note: FL does not have a state income tax)



# GLACIER Tax Prep WILL:

- Calculate the substantial presence test to determine the foreign nationals US residency status;
  - Verify each type of payment for any applicable tax-treaty exemptions;
  - Check if the individual is eligible for “away-from-home” expenses (if he or she has been in the US for less than 12 months);
  - Complete the correct US income tax forms (if any);
  - Prepare any additional statements or attachments; and
  - Print the tax return and all attachments;
  - Provide detailed instructions about how, when, and where to submit the tax return, as well as information about the documents necessary to attach and complete the tax returning filing process.
- **The DEADLINE for submitting your tax returns is April 15, 2013.\***
  - \*If you have no income and are only submitting form 8843, the deadline is June 15.

GLACIER Tax Prep is written in easy-to-understand language. You should only need to spend about 30 minutes on the program. However, **it is important that you are prepared and have all the required documentation gathered before you begin.**

# GLACIER Tax Prep won't:

- File your taxes for you.
- After completing the GTP program, **you MUST:**
  - Print forms; make an appointment with an ISSS advisor if you require an ITIN number
  - Sign forms
  - Make a copy of them
  - Mail them

# Who is Eligible to use GTP?

- All students in active F-1 status, including
  - those on OPT
  - those who graduated in 2012
- active H1-B visa holders
- active J-1 visa holders
- active M-1 visa holders
- dependents of F-1; J-1; M-1 visa holders





# 2012 Tax Year Preparation

- If you had income in 2012, you are obligated to file a Federal Income Tax Return. **If you have not filed for a social security number, you must do so immediately. Please see the ISSS Office for the appropriate form and information. If you are not eligible for a social security number, you will be required to file for an ITIN – Individual Tax Identification Number**
- **ALL** internationals & their dependents are required by law to file IRS Form 8843.
- The GTP program will help you determine your *tax* status (Substantial Presence). If you are determined to be a resident for tax purposes, then you will not be able to use the GTP program.

# Non-Resident Alien

## VS

# Resident Alien

- GLACIER Tax Prep will help determine your tax residency, but here is some quick information:
- Most international students present in the United States for less than 5 years are considered Non-Resident Aliens for *tax purposes*
- “J” visa holders (researchers & professors) present in the US for more than 2 years are usually considered a Resident Alien for *tax purposes*
- If a student is in the US for more than 5 years; they are usually considered a Resident Alien for *tax purposes*

# DOCUMENTS NEEDED

- I-20 (if in “F” or “M” visa status)
- DS-2019 (if in “J” visa status)
- Passport
- Forms W-2, 1042-S, and/or 1099 (if you received any)
- Scholarship/Fellowship grant letter (if any)
- Social Security or ITIN # (if you have one)
- Address Information (both US and foreign)
- US Entry & Exit dates for current and past visits to the United States
- Copy of your 2011 1040NR or 1040NR-EZ (if filed)
- Academic Institution or Host Sponsor Information

# What is an ITIN?

- An ITIN is a tax processing number issued by the Internal Revenue Service. The Internal Revenue Service (IRS) issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security Number (SSN) from the Social Security Administration (SSA). □

# What is an ITIN Used For?

- ITINs are for federal tax reporting only and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers (SSNs). **An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.**

# Use the GLACIER Tax Prep Program to Apply for Your ITIN

- Non-Resident aliens using the GLACIER Tax Prep software who do not have a social security number, but are required to file a US tax form, will receive an instruction sheet concerning the application of an ITIN, along with the W-7 ITIN application form itself. *Please read the instruction sheet carefully and make an appointment to meet with an advisor in the ISSS Office for completion of the ITIN application.*
- **NOTE:** if you are working on-campus or off-campus (with approved work authorization) and you are receiving payment, you should have applied for and received a social security number. If you have not, please contact the ISSS Office (321-674-8053 or [iss@fit.edu](mailto:iss@fit.edu)).

# What is a W-2?

- The W-2 form is also known as a Wage and Tax Statement. If you are employed in the U.S. for any period of time during 2012, each employer for whom you worked is required to report your earnings to both you and the Internal Revenue Service (IRS). By law, W-2s must be mailed no later than January 31. If you worked at any time during 2012 and have not received your form W-2 by February 1, contact your former/current employer right away. It's possible that they do not have your address. You are required to include a copy of each W-2 from with your federal and state income tax forms. The IRS computer system will match the income with what they have received from the employer.
- Different kinds of taxes are withheld by employers. The W-2 form has boxes for reporting withholding of Federal Income Tax, Social Security Tax, Medicare Tax, State Income Tax, and local income tax. Some individuals who received form W-2 will find that all of these boxes have amounts in them, others will find only some or none of the boxes showing tax withheld.

# What is a W-2?

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2012

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

**Do Not Cut, Fold, or Staple Forms on This Page**



# What is a 1042-S

- Form 1042-S is used to report income paid to a non-resident regardless of whether the payment is taxable. The form has a number of purposes. It can be used to report wages exempt under a tax treaty, wages earned as an independent contractor, royalties, and scholarship or fellowship grants. By law, 1042-S forms must be issued by March 15. Many international students receive both form 1042-S and form W-2; some students will receive only form W-2; others only the 1042-S.

# What is a 1042-S?

Form <b>1042-S</b>		Foreign Person's U.S. Source Income Subject to Withholding		2010		OMB No. 1545-0046	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> AMENDED		<input type="checkbox"/> PRO-RATA BASIS REPORTING		Copy B for Recipient	
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld	8 Withholding by other agents
						9 Total withholding credit	
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any <input type="checkbox"/>			
				<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> Q-EIN			
11 Withholding agent's EIN <input type="checkbox"/>				15 Recipient's foreign tax identifying number, if any			
<input type="checkbox"/> EIN <input type="checkbox"/> Q-EIN				16 Country code			
12a WITHHOLDING AGENT'S name				17 NCF's/FLOW-THROUGH ENTITY'S name			
12b Address (number and street)				18 Country code			
12c Additional address line (room or suite no.)				19a NCF's/Entity's address (number and street)			
12d City or town, province or state, county, ZIP or foreign postal code				19b Additional address line (room or suite no.)			
13a RECIPIENT'S name, address, city and ZIP code				19c City or town, province or state, county, ZIP or foreign postal code			
13b Recipient code				20 NCF's/Entity's U.S. TIN, if any <input type="checkbox"/>			
				21 PAYER'S name and TIN (if different from withholding agent's)			
				22 Recipient account number (optional)			
				23 State income tax withheld		24 Payer's state tax no.	
				25 Name of state			

Form 1042-S (0113)

DETACH BEFORE MAILING

5321 / L42B

MANUFACTURED IN U.S.A. OR EQUIVALENT (NON-PAYEE) (ISSUED PER 1042-S) (ISSUED PER 1042-S)

## 4. How to fill out

# Form 8843

PAGE 1 of 2

### Part I

Everyone fills out this part.

### Part II

Only J-1 non-students fill out this part.

### Part III

Only F-1/J-1 students fill out this part.

Form **8843** Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only. OMB No. 1545-0074  
2012  
Attachment Sequence No. 102

Department of the Treasury Internal Revenue Service For the year January 1—December 31, 2012, or other tax year beginning \_\_\_\_\_, 2012, and ending \_\_\_\_\_, 20\_\_\_\_.

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 and date of change (see instructions) ▶ \_\_\_\_\_

2 Of what country were you a citizen during the tax year? \_\_\_\_\_

3a What country issued you a passport? \_\_\_\_\_  
b Enter your passport number ▶ \_\_\_\_\_

4a Enter the actual number of days you were present in the United States during:  
2012 \_\_\_\_\_ 2011 \_\_\_\_\_ 2010 \_\_\_\_\_  
b Enter the number of days in 2012 you claim you can exclude for purposes of the substantial presence test: \_\_\_\_\_

**Part II Teachers and Trainees**

5 For teachers, enter the name, address, and telephone number of the academic institution where you were employed during 2012 ▶ \_\_\_\_\_

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2012 ▶ \_\_\_\_\_

7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2006 \_\_\_\_\_ 2007 \_\_\_\_\_  
2008 \_\_\_\_\_ 2009 \_\_\_\_\_ 2010 \_\_\_\_\_ 2011 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2006 through 2011)?  Yes  No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the Exception explained in the instructions.

**Part III Students**

9 Enter the name, address, and telephone number of the academic institution you attended during 2012 ▶ \_\_\_\_\_

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2012 ▶ \_\_\_\_\_

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2006 \_\_\_\_\_ 2007 \_\_\_\_\_  
2008 \_\_\_\_\_ 2009 \_\_\_\_\_ 2010 \_\_\_\_\_ 2011 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2012, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  Yes  No

14 If you checked the "Yes" box on line 13, explain ▶ \_\_\_\_\_

### Taxpayer ID

If you do not have an SSN or an ITIN, leave this blank.

## 4. How to fill out

# Form 8843

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Form 8843 (2011) page 2

**Part IV Professional Athletes**

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2011 and the date of competition ▶

16 Enter the name(s), employer(s), and location number(s) of the club(s) or organization(s) that benefited from the sports event(s) ▶

*Note.* You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 15.

**Part V Individuals With a Medical Condition or Medical Problem**

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶

c Enter the date you actually left the United States ▶

18 **Physician's Statement:**

I certify that \_\_\_\_\_

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was prevailing.

\_\_\_\_\_  
name of physician or other medical official

\_\_\_\_\_  
physician or other medical official's address and telephone number

\_\_\_\_\_  
physician or other medical official's date

Sign here only if you are filing this form by fax and not with your return ▶

\_\_\_\_\_  
your signature

\_\_\_\_\_  
date

Form 8843 (2011)

SKIP PART IV

SKIP PART V

Sign and date.

# TIME NEEDED AND SECURITY

- Set aside approximately 30 minutes to complete the entire process (this time is based on having all your documents ready)
- All information entered into GTP is encrypted and secured via SSL technology
- GTP does not use your e-mail address for any other reason than to contact you if they find an error has occurred or they need to reach in with concerns on your tax return
- GTP pledges that all information is secure and will not be distributed or used by anyone other than GTP in connection with the use of GTP
- Keep your Password and UserID in a safe place (you might need it later on should you need to re-enter GTP at a later time or if the internet connection fails during the process)

# REMINDERS

- GTP only generates a US Federal Tax Return and any accompanying statements
- When finished with GTP, remember to print out your final documents, sign, copy, mail

- **DEADLINE:** April 15, 2013



- If you are only required to file form 8843, the deadline is June 15, 2013
- If you have dependents, they are required to file form 8843 also. Documents for each dependent are mailed in separate envelopes.

# PROBLEMS

- E-mail the GLACIER Tax Prep Support Center

[support@glaciertax.com](mailto:support@glaciertax.com)

(Do not contact the ISSS Office; we will only direct you to the link above)

# BEWARE OF SCAMS

- Please know that the Internal Revenue Service (IRS) will not contact anyone via email. If you receive such an email, you should not open it as it likely contains some sort of virus or malware. **You should not provide your SSN/ITIN to anyone via an email.**
- If you are using GLACIER Tax Prep, please be aware that the GTP Center will **never** ask you to send your SSN/ITIN via email - and you should never include it when sending in a support email.
- ***Should you have any tax-related questions, please contact a professional tax preparer.***
- **Please take a moment to carefully read the following message from IRS:**
- **Refund e-Mail Scam**
- There are several variations of the refund scam, in which an e-mail claiming to come from the IRS falsely informs the recipient that he or she is eligible for a tax refund for a specific amount. The bogus e-mail instructs the recipient to click on a link to access a refund claim form. The form requests personal information that the scammers can use to access the e-mail recipient's bank or credit card account. This notification is phony. **The IRS does not send unsolicited e-mail about tax account matters to taxpayers.** Filing a tax return is the only way to apply for a tax refund; there is no separate application form. Taxpayers who wish to find out if they are due a refund from their last annual tax return filing may use the "Where's My Refund" link at [www.irs.gov](http://www.irs.gov) - the only official IRS Web site.



# Substitute Form 1040 Fax Scam

- This scam consists of a cover letter and form that are faxed, rather than e-mailed. The cover letter is addressed "Dear Valued Tax Payer (sic)" and appears to be signed by an IRS employee. The letter says that the IRS is updating its files and that recipients who supply the requested information will receive a nominal tax refund. It also states that those who fail to immediately return the completed form risk additional tax and withholding. The attached form is labeled a substitute Form 1040 and is titled "Certificate of Current Status of Beneficial Owner For United States Tax Recertification & Withholding." It requests a large amount of detailed personal and financial information, such as mother's maiden name (often used in security screening), bank account numbers, estimated assets and more. It asks the recipient to sign and fax back the completed form, as well as a copy of the recipient's driver's license and passport. The letter, signature and form are all fraudulent. Moreover, the IRS does not send unsolicited faxes to taxpayers and does not request such detailed personal and financial information.

# LET'S BEGIN

- <http://www.fit.edu/iss/>
- Click on CURRENT STUDENT tab
- Click on TAXES (left hand side)
- Click on GLACIER Tax Prep (right hand side)