

Federal Tax Guide for Non U.S. Residents

Tax Year 2024

Agenda

- > Important Information for 2024 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 15, 2025**
- > Glacier Tax Prep Services is available to students starting February 10, 2025
- > 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 an income tax return as a resident alien for tax purposes.
- > Even if you are required 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 U.S. tax calculation.



U.S. Source Income - Childcare



Childcare funds received from the Financial Aid Office that were disbursed into your student account in 2024 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
- > W-8 Ben Form and Social Security Number (SSN) are required to be on file before claiming a tax treaty benefit.



IRS Form W-8BEN

Form **W-8BEN**
(Rev. October 2021)
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:

- 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 United States (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

Instead, use Form:

Note: 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.

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)	
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required ☐
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:

- 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;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (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;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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.

☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 10-2021)

W

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/>



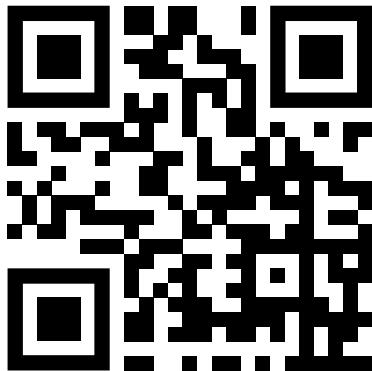
When you receive your SSN:

1. Submit a copy to the Registrar's Office or SFS office
2. Update your Glacier Tax Compliance record and attach a copy of your SSN with updated forms when submitting to the 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 and tax residency status.

- > Generates an individualized payroll tax summary page and populates the appropriate tax forms. Examples of these forms are the Forms 8233, W-8Ben, and W-9.
- > Send questions to the Glacier Tax Compliance team at payroll@uw.edu.



For more information, visit: <https://employeehelp.workday.uw.edu/your-pay-taxes/foreign-nationals/glacier/>



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:
 - Payroll Campus Box 359555
- > Treaty Benefits for eligible employees requires an SSN or ITIN
- > Treaty benefits require annual renewal
- > Employees eligible for treaty renewals will be notified each November by the Payroll Office



W-2



You may receive this form from your employer if you have a job on or off campus.

- > Reports taxable wages & taxes paid that are 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 from U.S. sourced funds

You will **not** receive a 1042-S for:

- > Scholarship money that is paying tuition & fees only
OR
- > Is not from U.S. sourced 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 if you agreed to receive electronic copies

- > 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		2024		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.					
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3a Exemption code	4a Exemption code	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code	13g Ch. 4 status code
		3b Tax rate	4b Tax rate		13h 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				14a Primary Withholding Agent's Name (if applicable)			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐				14b Primary Withholding Agent's EIN			
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐				15 Check if pro-rata basis reporting ☐			
8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15b Ch. 3 status code			
10 Total withholding credit (combine boxes 7a, 8, and 9)				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** (2024)



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 a F1 or a 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
- > Payroll tax issues, please email payroll@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 for the IRS which will include all of their received tax forms. Most nonresident aliens file form 1040NR

The IRS compares employer information submitted against personal individual tax returns. This is when the IRS determines if your tax withholding through 2024 was accurate, or if you owe additional taxes, or if you are owed a tax refund.

Note: Starting with tax year 2020, IRS Form 1040NR-EZ no longer exists

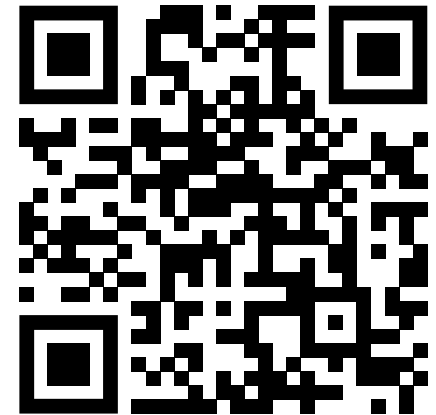


Glacier Tax Prep

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/taxes/>

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.
- > Address information (current U.S. address and foreign address)
- > 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 but provides mailing instructions.

In addition, you may read “Who Must File” in the instructions at:

www.irs.gov/pub/irs-pdf/i1040nr.pdf

It is your responsibility to file your tax returns with the IRS. UW is unable to provide tax advice, but ISS does provide resources for you to use:

<https://iss.washington.edu/taxes/>



1040NR

Form **1040-NR** Department of the Treasury—Internal Revenue Service **2024** U.S. Nonresident Alien Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning . . . , 2024, ending . . . , 2024. See separate instructions.

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 . . .

Filing Status
Check only one box.
☐ 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: . . .

Digital Assets
At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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) Check the box if qualifies for (see inst.): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

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.

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b Household employee wages not reported on Form(s) W-2	1b	
c Tip income not reported on line 1a (see instructions)	1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e Taxable dependent care benefits from Form 2441, line 26	1e	
f Employer-provided adoption benefits from Form 8839, line 29	1f	
g Wages from Form 8919, line 6	1g	
h Other earned income (see instructions)	1h	
i Reserved for future use	1i	
j Reserved for future use	1j	
k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k	
z Add lines 1a through 1h	1z	
2a Tax-exempt interest	2a	
3a Qualified dividends	3a	
4a IRA distributions	4a	
5a Pensions and annuities	5a	
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 Additional income from Schedule 1 (Form 1040), line 10	8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	9	
10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income	10	
11 Subtract line 10 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 from 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 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2024)

Mail your tax return form to:
Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215
U.S.A.

W

How to make a payment - IRS



- > Pay directly to irs.gov
- > Payment options on irs.gov/payments

International wire transfer

In order to complete an international wire transfer through your foreign bank, you will need to complete the [Same-Day Taxpayer Payment Worksheet](#)  with the proper [Tax Type Code](#) and tax period (year and/or quarter) so that the funds will be properly applied to your IRS tax liability. After you have completed the worksheet, take it to your bank to request international wiring.

Your foreign bank must have a banking relationship with a U.S. bank, although the U.S. bank does not have to be an affiliate or otherwise related to the foreign bank. Small local banks may not be able to affect an international wire transfer but most large banks can. If your bank is able to transfer money to the U.S., it will ask you to complete an application for international wiring. You will need the Routing Transit Number (RTN), also known as the American Banking Association (ABA), number for the "Destination Bank", sometimes referred to by banks as "Beneficiary's Bank".

To complete a wire transfer you will need the following information:

- A completed Same-Day Taxpayer Worksheet
- IRS account number – **200929001IRS** (optional)
- IRS account RTN/ABA Number – **091036164 US TREAS SINGLE TX**

Tip - Please complete the Same Day Taxpayer Worksheet PRIOR to going to your bank. The information from the worksheet will be needed to complete the wiring application required by the bank.

Pay from your bank account

Pay now or schedule payments up to a year in advance.

Direct Pay with bank account

Debit card, credit card or digital wallet

For individuals and businesses. Processing fees apply. Not for payroll taxes.

Pay by card or digital wallet



ISS Tax Filing Steps

- > Step 1: Make a Glacier Tax Prep (GTP) Account

Log into GLACIER Tax Prep (GTP)

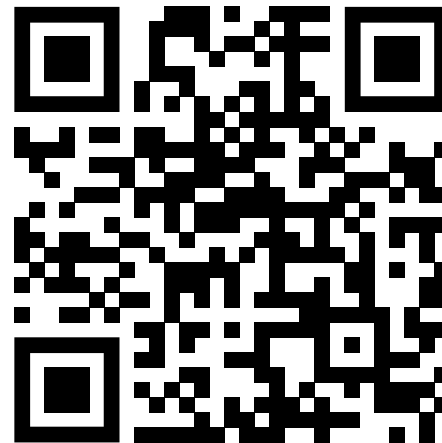
Students Who Worked on Campus

DID WORK ON-CAMPUS – ONLINE-TAX.NET



- > Step 2: Use GTP Software to Determine Appropriate Forms
 - > The tax software will determine whether you are a resident or non-resident for tax purposes.

- > Step 3: File Taxes by Deadline



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 Puposes

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



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

(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 16th – April 19th, 2025

- > 17 locations across King County + virtual tax site
 - Seattle Public Library, Central Branch
 - Rainier Beach Community Center
 - Southcenter Mall
- > No appointment needed

Follow the link below:

[FreeTaxExperts.org](https://www.freetaxexperts.org)



UW Free Tax Assistance

UW VITA reopens on Tuesday, January 28th, 2025

Hours:

Tuesdays 11:00 am - 2:30 pm

Thursdays 11:00 am - 2:30 pm

Fridays 11:00 am - 2:30 pm

Location:

University of Washington, Seattle Campus

Dempsey Hall Room 212

4273 E Stevens Way NE, Seattle, WA 98195

Who Qualifies:

Households making less than \$80,000 can access free tax help and preparation for this tax year and tax years going back to 2019.

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



Student Fiscal Services

206-543-4694



UW student tax website:

<https://finance.uw.edu/sfs/tax>



For questions about Form W-2 and Form 1042-S, contact Payroll:



W-2 Form Inquiries
payroll@uw.edu



Payroll
206-221-1700



UW Employee Workday Website:
<https://employeehelp.workday.uw.edu/your-pay-taxes/foreign-nationals/>



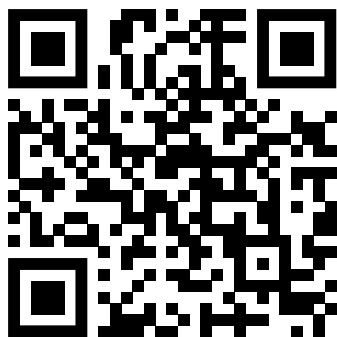
Contacts

Student Fiscal Services

taxquest@uw.edu
206-221-2609

Payroll Tax & Accounting

payroll@uw.edu
206-221-1700



International Student Services

206-221-7857

iss.Washington.edu "Have A Question?"

