Introduction to Nonresident Tax Filing in the United States (Federal Taxes)

For 2023 Tax Year

International Students and Scholars (ISS) Office 900 University Ave, SSB, Second Floor Riverside, CA 92521 (951) 827-4113 international students@ucr.edu



Important Note:

We are not tax experts.

We cannot give tax advice.

This meeting will not be recorded and we do not authorize any third party recordings of this meeting.

For specific help, please speak with a tax expert.



Table of Contents

- Useful U.S. Tax Terms
- Important Tax Dates
- Do I have to File U.S. Tax Forms?
- Determining Residency for Tax Purposes
- Tax Forms to File as a Nonresident
- Before Filing Federal Taxes
- Filing Federal Taxes
- SSN vs ITIN
- Filing CA State Taxes
- Resources and Tips





Useful U.S. Tax Terms



Useful U.S. Tax Terms

- IRS (Internal Revenue Service): U.S. federal tax collection agency
- Income Tax Return: Tax forms that you complete to report income and other tax information and mail to the IRS. It is called a return because you may get money back.
- Tax Residency: This determines how you file taxes. You may file as either:
 - Nonresident for tax purposes or
 - Resident for tax purposes
- **GLACIER Tax Prep (GTP):** GTP is an online income tax filing software designed for international students and scholars who are considered <u>nonresidents for tax filing purposes</u>.

Important Tax Dates





Federal Tax Deadline for 2023 tax year for those with income:

*April 15, 2024

California State Tax Deadline for 2023 tax year:

*April 15, 2024



Do I Have to File U.S. Tax Forms?



Do I Have to File U.S. Tax Forms?

Generally, yes.

- If you are in F or J status and was present in the U.S during the 2023 calendar year, you are required to complete **Form 8843** regardless of income or days of presence.
- If you earned income or received taxable income over \$0, you will have a federal filing requirement.

Depending on your tax situation in 2023, you may be required to file:

- 1. U.S. Federal Tax Return
- 2. State Income Tax Return





Minimum filing requirement for those in F or J status present in the U.S. in 2023

Form 8843

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not wi	th your U.S.									
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	Of what country or countries were you a citizen during the tax year? What country or countries issued you a passport?									
b										
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Do I Have to File U.S. Tax Forms?

2023 2024

Were you present in the U.S. in 2023 in F or J status?

If you were present in 2023, you must file tax forms. You must file even if you were in the U.S. for part of the year or if you did not have income.

If you were NOT present in 2023, then you do not need to file tax forms for 2023.



Determining Residency for Tax Purposes



Determining Tax Residency

Why do I need to determine my residency for tax purposes?

Depending on your tax residency, it will determine how you are taxed and what forms are required. Tax residency is usually separate from your immigration status.

Determining Tax Residency

You can determine your tax residency by answering a few questions on the **GLACIER Tax Prep (GTP) Software.**

- Nonresident
- Resident



Nonresident for Tax Purposes

- Generally, most international students/scholars in F/J status are considered a nonresident for tax filing purposes.
- If you are in F/J student, you will be considered a nonresident for tax purposes for the first 5 calendar years in the U.S.
- If you are a J scholar (including your dependent), you will be considered a nonresident for tax purposes for 2 out of the last 6 years in the U.S.
- You can use GLACIER Tax Prep (GTP) to easily determine your tax residency status.
- As a nonresident for tax purposes, you may continue to use GTP to complete your federal tax forms.

Nonresident Dependents

- Unfortunately, nonresidents cannot file a joint tax return with their dependents (spouse or children) who are nonresidents for tax purposes.
- If the dependent is also a nonresident for tax purposes, they must file separately.





Substantial Presence Test

• If you have been in the U.S. for longer than the 5 year or 2 year period, you can use the <u>Substantial Presence Test</u> to determine your tax residency status.

To meet this test, you must be physically present in the United States (U.S.) on at least:

- 31 days during the current year, and
- 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:
- All the days you were present in the current year, and
- 1/3 of the days you were present in the first year before the current year, and
- 1/6 of the days you were present in the second year before the current year.
- But, you can easily use GLACIER Tax Prep (GTP) software to get an accurate determination of your tax residency status.

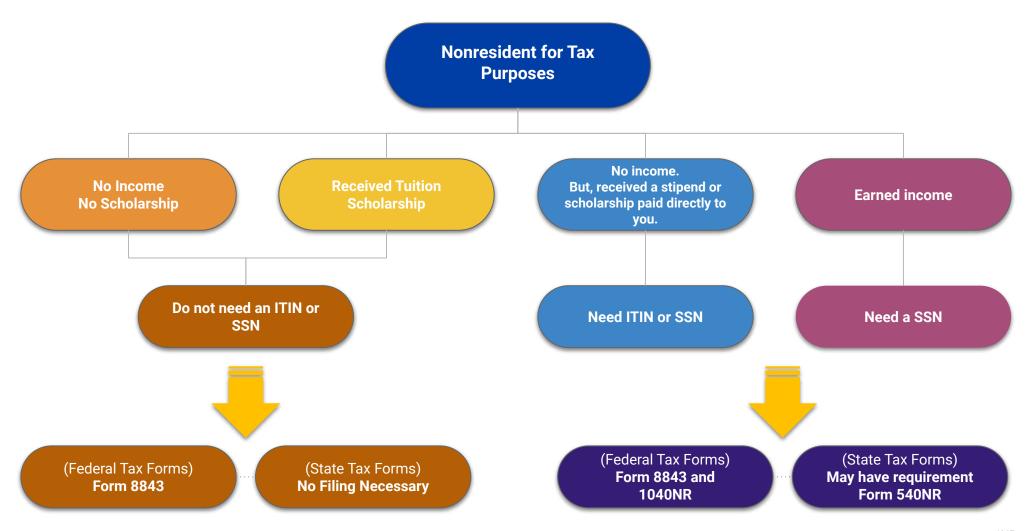


- If GLACIER Tax Prep (GTP) determines that you are a resident for tax purposes, you will be taxed like a U.S. citizen and resident.
- If you are in F/J student, you will be considered a resident for tax purposes if you have been in the U.S. for more than 5 calendar years.
- If you are a J scholar (including your dependent), you will be considered a resident for tax purposes if you have been in the U.S. for more than 2 calendar years.
- Residents for tax purposes may use online tax services like TurboTax, H&R Block, etc.

Tax Forms to File as a Nonresident



U.S. Tax Flowchart for Nonresidents for Tax Purposes



*NR = nonresident

No U.S. Income in 2023?

- ✓ Nonresident for tax purposes
- No U.S. income in 2023
- ✓ No Scholarship

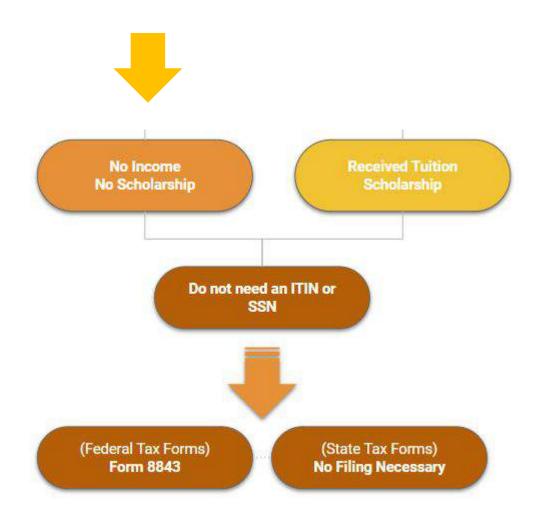
You will need to complete:

Federal Tax Form

• Form <u>8843</u>

State Tax Form

No Filing Necessary



Scholarship applied directly to tuition and fees?

- Nonresident for tax purposes
- No U.S. Income in 2023
- No stipend or fellowship money
- Fellowship or scholarship is applied directly to tuition/fees.

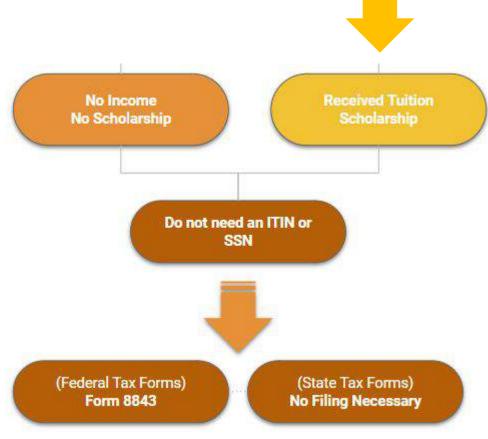
You will need to complete:

Federal Taxes

• Form <u>8843</u>

State Taxes

No Filing Necessary



Scholarship or stipend paid directly to me?

- Nonresident for tax purposes
- No U.S. Income in 2023
- Fellowship, scholarship, or stipend paid directly to you

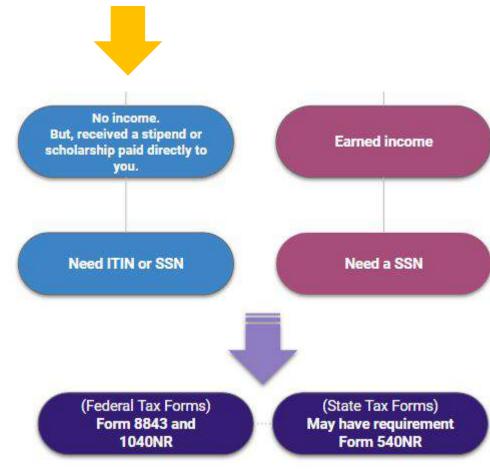
You will need to complete:

Federal Taxes

Form <u>8843</u> and <u>1040NR</u>

State Taxes

- May have filing requirement
 - File <u>540NR</u>



U.S. income in 2022?

- Nonresident for tax purposes
- Earned U.S. Income in 2023

You will need to complete:

Federal Taxes

Form <u>8843</u> and <u>1040NR</u>

State Taxes

May have filing requirementFile <u>540NR</u>



Before Filing Federal Tax Forms





Remember to file your taxes correctly.

 Nonresidents for tax purposes should not use online tax services like TurboTax





- Nonresidents for tax purposes can use
 GLACIER Tax Prep (GTP) or Sprintax to
 complete federal tax forms
- Sprintax can be used to file State taxes.





GLACIER	GLACIER Tax Prep (GTP)
 Not everyone will have a Glacier account Who will have a GLACIER account? Employed with UCR Scholarship or Fellowship payments Stipend Athletes 	 What is GLACIER Tax Prep (GTP)? Online Software to help prepare tax forms for only nonresidents Free for all UCR-affiliated international students, scholars, and dependents Helps determine your tax residency status Nonresident or Resident tax status
What is GLACIER used for?	What taxes does it help with?
It is used to determine the following:	It helps complete Federal Taxes for nonresidents. It does NOT
 Correct taxation on wages 	help with State taxes.
o Tax Treaty	
 Any withholdings 	Can I submit my federal tax forms online? No, you must print it, sign it, and mail it to the IRS.
Can you use GLACIER for tax forms?	
No, GLACIER cannot help prepare tax forms	How do I get access?
	 If you have Glacier account, then automatic access to GTP
Can I access to GTP? Yes. If you have a GLACIER account, you will have automatic access to GLACIER Tax Prep (GTP) for the tax season.	If no Glacier account, then must request Access Code from ISS office

Getting Access to GLACIER Tax Prep (GTP)

Two ways to access GTP:

- 1) Through your GLACIER Account
- 2) Requesting a GTP Access Code

1) Through your GLACIER Account

Some students and scholars may have a GLACIER account. You can access GLACIER Tax Prep automatically through your GLACIER account.



Getting Access to GLACIER Tax Prep (GTP)

2) Requesting a GTP Access Code

If you do not have a GLACIER account and need access to GLACIER Tax Prep (GTP),

- You can request for a GTP access code by emailing international students@ucr.edu
- Must request an access code each year.
 - If you used GTP last year, you will need to request for a new access code for 2023 tax year.



Documents to Gather Before Filing Taxes

- Passport
- Visa
- Immigration Documents (i.e. I-20, DS-2019)
- <u>I-94</u> or travel records (to and from the U.S.)
- Income Tax Documents
 - For example,1042-S, W-2, or other tax documents.
- (If applicable) Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)





Tax Forms You May Receive

- Form W-2: A form that you will receive from your employer if you earned U.S. income.
- Form 1098-T: This form is issued by educational institutions in the United States to document educational expenses for each tax year. Nonresidents for tax purposes can disregard this form.
- Form 1095-B: (Health Coverage) This form reports the type of health insurance coverage you have, any dependents covered, and to verify that the plan has the minimum qualifying health insurance coverage. Nonresidents for tax purposes can disregard this form.

Tax Forms You May Receive

- Form 1099-INT: (Interest Income) This form will show the interest that a student or scholar may receive on deposits in bank accounts. Nonresidents can disregard this form.
- **o Form 1099-MISC**: (Misc. Income) This form shows misc. income including "independent contractor" income, rent or royalty payments received, prizes/awards received, etc.
- o Form 1042-S: This form is issued to document taxable (non-service) scholarship, stipends or grant income in excess of tuition/fees and books/supplies. The form can also be used to document exempt income due to tax treaties.

Who will receive a Form 1042-S from UCR?

Form 1042-S is used to report taxable federal payments and federal tax withholding relating to the following types of income received by U.S. nonresidents:

- Wage payments made to employees who have claimed tax treaty benefits.
- Tax reportable fellowship/scholarship income.
- Service payments made to independent contractors for work performed in the U.S.
- Royalty payments issued to individuals or entities.
- Non-employee prize or award payments.



How can you access the 1042-S?

Some students and scholars may receive emails from our Glacier administrator (support@online-tax.net) regarding their 1042-S and instructions to access **GLACIER Tax Prep (GTP)**.

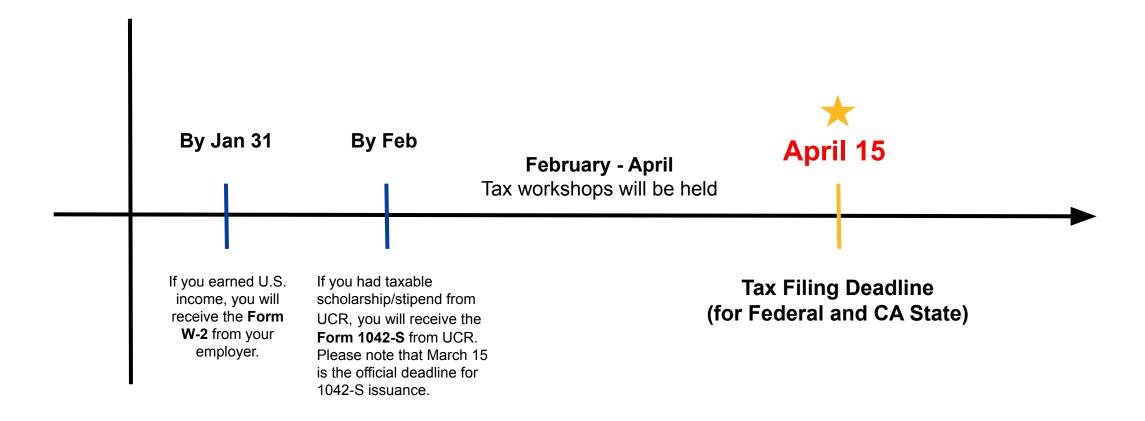
 If you need to receive a 1042-S and did not receive it by the end of February, please contact <u>ucrpayroll@ucr.edu</u>

If you are eligible for a Form 1042-S, you will receive an email by end of day February 9, 2024, letting you know your 1042-S is available in your Glaciar record. is typically generated through your **GLACIER** account or your **UCPath**.

For more information, please visit the <u>UCR Accounting page</u>.



U.S. Tax Filing Timeline for 2023 Tax Year





Completing Federal Tax Forms



Federal Tax Forms You May File

 Form 8843: This form is filed to claim that an individual (including spouse or dependents) is a certain type of nonresident for tax purposes declaring exempt days. It is not a income tax return form.

 Form 1040NR: This form is filed by a nonresident that worked or engaged in business in the United States, qualify for a tax treaty, or have a more "complicated" U.S. sourced income such as self-employment, investments, sold or bought a home etc.



Open GLACIER Tax Prep
Account

Determine Tax
Residency

Collect Income Reporting Forms

Prepare Taxes through GTP

Sign, and Submit to IRS

If you have a GLACIER Account already, you can click on link to GLACIER Tax Prep (GTP).

If you do not have a GLACIER account, request a GTP access code by emailing internationalstudents@ucr.edu

Once **GTP** is set up, it will help you determine if you are:

- Resident
- Nonresident

Note: This if for federal tax purposes only

Gather all your income reporting forms

GTP will help you prepare your 2023 NR Tax Return and Form 8843.

Note: Tax documents cannot be submitted electronically.

After the forms are completed through **GTP**, please:

Follow the instructions to sign and submit by the filing deadline.



Glacier Tax Prep (DEMO)

Name of Designated School Official: Kelly Eldridge Hinosawa

Phone: (951) 827-4113

Name of Academic Institution: University of California, Riverside

Address: 900 University Ave Riverside, CA 92521



What if I made a mistake on my tax returns?

File an amended tax return by filing Form 1040-X

Follow instructions in GTP

You can use this form if you:

made an error on your tax forms

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	nd or Amount Yo		1.7.6		20 32 21 23	100	100	20			100	
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What if I can't file my tax forms by the deadline?

To request an automatic extension to file, you can file <u>Form 4868</u> by the tax deadline, Once submitted, the tax filing deadline will be automatically extended for additional time.

Important Note:

An extension of time to file your return does NOT grant you any extension of time to pay your taxes. Tax payments that are owed are due by April 15



SSN vs ITIN



Social Security Number (SSN)

<u>Social Security Number (SSN)</u> is assigned to individuals who are authorized to work in the U.S. and have an employment offer.

SSN is used:

- To report your working wages to the government
- To determine eligibility for Social Security benefits

Apply at local Social Security Administration Office

- Complete <u>SSN Application (Form SS-5)</u>
- Work-Authorization documents (i.e. I-20 with CPT or OPT, EAD card, etc.)
- Passport
- I-94
- Employment letter
- SSN Verification letter form from UCR (if applicable)

Locate your local Social Security Administration Office:

https://www.ssa.gov/locator/





Individual Taxpayer Identification Number (ITIN)

The Individual Taxpayer Identification Number (ITIN) is assigned to individuals who need to report income but, are not eligible to receive an SSN.

ITIN is used for:

tax purposes only

Required Documents:

- Form W-7
- Tax Return (if filing at the same time)
- Certified proof of Identification (passport)
- Certified foreign status documents (I-20 for F status or DS-2019 for J status, I-94, Visa)
- ITIN Letter from ISS office

Processing Time: Typically 7 weeks (During peak season, it may take 9 to 11 weeks)

How to Apply:

Option 1: By Mail

Option 2: In Person at visiting your local IRS Taxpayer Assistance Center (TAC)

Option 3: Use a Certifying Acceptance Agent (CAA)

Acceptance Agents Outside the U.S.







How to Make an Appointment

- By calling your <u>local H&R Block office</u> or
- Through the <u>H&R Block website</u>

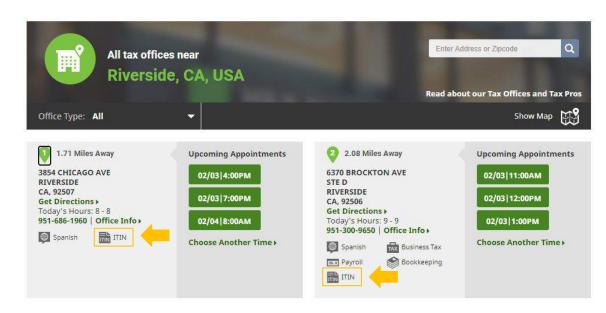
Remember: Make sure to make an appointment with an ITIN specialist (Certifying Acceptance Agent)

Fees

There will be a charge

Bring Documents

- Passport
- Visa
- I-94
- Form W-7
- Completed Federal Tax forms
- Completed State Tax forms (if applicable)
- A non-employment letter issued by a designated school official in ISS.





Filing CA State Taxes



Filing California State Taxes

- Deadline to file CA State Taxes: April 15
- Each state has their own requirements and deadlines.
- GTP does not assist with state taxes.



How to File CA State Taxes

- California State Franchise Board Workshop. Thursday, March 7 2024 at noon.
- Sprintax
 - \$3 State Tax Discount Code: 3UCR500S23



Frequently Asked Questions

- If I'm a nonresident for taxes, do I have to use Glacier Tax Prep (GTP) software?
 My friend uses TurboTax. Can't I just use that?
- I got a GTP Access code. Can I share it with my friends?
- What if I forgot to file my taxes last year?
- GTP helps with Federal Tax forms. What about State tax forms?
- What if I can't file my tax return by the due date?
- What happens if I don't file taxes?



Resources and Tips



Can the ISS Office assist me with specific tax questions?

- Since we are not tax experts, the ISS office staff cannot provide you with specific tax advice.
- The resources provided here are designed to help you gather information about filing taxes in the United States and are not a substitute for legal tax advice.
- If you have complicated tax questions, we recommend that you contact the Internal Revenue Service or a certified public accountant/tax professional who is versed in nonresident taxes.





Keep in mind that the IRS will...

- Never contact you and demand for immediate payment
- Never threaten or bully you into making immediate payment
- Never threaten to call the police or immigration agents if payment is not made



Here are some warning signs:

- Say that you have been charged with a serious offense
- Know some (but, not all) personal information about you
- Ask you to share personal information (i.e. passport number, SSN, credit card information, etc.)

IRS Scam Warning (03/30/21)

There is an <u>"IRS-impersonation scam"</u> targeting individuals at educational institutions. Phishing emails are seemingly coming from "irs.gov" with a fake IRS logo. **PLEASE DO NOT CLICK ON ANY LINK IN THE EMAIL.**





When filing your taxes, remember to:

- Gather all the required tax documents <u>BEFORE</u> completing and mailing tax forms to the IRS
- Double-check the accuracy of the information and forms
- Make copies of everything
- Use a shipping option that gives a tracking number
- Ultimately it is the applicant's responsibility







Federal Taxes	ISS Employment & Taxes page UCR Accounting - Nonresident Alien page Internal Revenue Service (IRS) GLACIER Tax Prep (GTP)
California State Taxes	State of California Franchise Tax Board Sprintax



Helpful Contact Information

Form 1042-S	Accounting Office/Payroll Coordination and Analysis ucrpayroll@ucr.edu
Issues accessing W-2s	UC Path ucpath@universityofcalifornia.edu (855)982-7284
Glacier Tax Prep (GTP)	"Help" link through your GTP account ALL support questions are handled by GTP Support via the HELP link from within GTP; no phone calls or other emails are accepted. They generally answer your questions within a few hours; however, please allow up to 24 hours before contacting them again with the same issue.
General Tax Questions	ISS Office internationalstudents@ucr.edu Website (951) 827-4113





UCR International Students and Scholars (ISS) office

Email internationalstudents@ucr.edu

Office Phone 951-827-4113



Advising Hours 10:00AM - 12:00PM, 1:00PM - 4:00PM

We are available through:

- Email
- Phone
- Zoom appointments
- In person appointment by request

