



International Tax Seminar

International Tax Seminar

Payroll Services

Office of Human Resources

UW-Madison



International Tax Seminar

- **Glacier**
- **Determining Your Tax Status**
- **US Tax Filing Requirements**
- **Required Documents**
- **Tax Return Forms**
- **Tax Filing Avenues**
- **Glacier Tax Prep**
- **Tax Treaty**



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Glacier

Glacier is online tax compliance software for Nonresident Aliens (NRA).

GLACIER

Nonresident Alien Tax Compliance

Welcome to GLACIER for University of Wisconsin

What Would You Like To Do Today?



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Glacier Tax Prep (GTP) is an optional service within your Glacier account which helps prepare an NRA federal tax return.

Internationals who do not have access to GTP in their Glacier accounts are likely Resident Aliens for tax purposes.



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How you can file taxes and which forms to use depend on your tax status.

U.S. Tax Statuses for Non-U.S. Citizens:

Resident Alien

Nonresident Alien



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Resident Alien: Files taxes like a U.S. person or U.S. Citizen.

Nonresident Alien: Files taxes as a foreign person (Form 8843 in addition to other forms) if you were exempt from or did not pass the Substantial Presence Test (SPT).



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How do I know what my tax status is?





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Check your Glacier account

- Log in and verify that your individual Glacier record is correct and up to date.
- Review your Tax Summary Report from your Glacier account, which lists your residency status as well as your status change date if you have one.



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This is your Tax Summary Report (TSR) from Glacier.

Your Tax Residency Status is listed on the form. If you make changes to your account, you should sign and deliver a new TSR to your Glacier Administrator.

GLACIER Nonresident Alien Tax Compliance System		Tax Summary Report	
Summary of Information Entered Into GLACIER™:			
Name:	Allison Toomary Things	2014 - 64 Days	
SSN / ITIN:	222-55-6666		
Email Address:	aniles@ohr.wisc.edu		
Country of Tax Residence:	China, People's Republic of		
Country of Citizenship:	China, People's Republic of		
Current Immigration Status:	F1 Student		
Date of Entry to U.S.:	April 01, 2014	Changed Immigration Status? No	
Immigration Status Expiration:	April 02, 2016	Immigration Status Change Date:	
Original Immigration Status:			
HRS Employee ID:		Estimated Date of Departure: September 10, 2020	
Responsible Administrator:	Allison Niles		
Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:			
Tax Residency Status: Nonresident Alien for U.S. Tax Purposes			
Residency Status Change Date: July 03, 2019 to Resident Alien			
Residency Status Start Date: January 01, 2019 to Resident Alien			
Residency Status Change Date 2 (if applicable):			
Residency Status Start Date 2 (if applicable):			
Compensation/Wages/Salary			
Applicable Tax Withholding Rate: Single, 1(B)-Week(b)			
(If Tax Treaty Does Not Apply or Form Is Not Submitted)			
Tax Treaty Exemption Status: Taxable (Declined Treaty)			
Tax Treaty Time Limit: Not Applicable			
Tax Treaty Exemption Period: Not Applicable			
Tax Treaty Dollar Limit: Not Applicable			
TAX			
FICA Tax Status: Exempt			
FICA Tax Start/Change Date: January 01, 2019			
Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report			
Please print, sign and submit with Tax Summary Report		Please print and submit with Tax Summary Report	
Required Forms:		Required Document Copies:	
Form W-4		Form I-20	
State Tax Form		Form I-94/I-94W Card	
		Visa Sticker/Stamp (in Passport)	
Certification			
I hereby declare that the information provided by me to University of Wisconsin Test Database and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify University of Wisconsin Test Database as soon as possible so that this information and/or my U.S. tax status may be updated.			
Signature:		Date:	



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If you don't have a Glacier account and you received income from UW-Madison, you should email Glacier@ohr.wisc.edu to get a Glacier account.



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The Internal Revenue Service (IRS) sets the rules that determine your tax status. You can visit www.irs.gov for more information and to determine your tax status if you do not have a Glacier account.

www.irs.gov/individuals/international-taxpayers/determining-alien-tax-status

If you are an alien (not a U.S. citizen), you are considered a [nonresident alien](#) unless you meet one of two tests. You are a [resident alien](#) of the United States for tax purposes if you meet either the [green card test](#) or the [substantial presence test](#) for the calendar year (January 1-December 31).

Certain rules exist for determining the [Residency Starting and Ending Dates](#) for aliens.



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US Tax Filing Requirements

Many people are required to file U.S. tax returns annually, while others *choose* to file in order to claim credits or other benefits.



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**Nonresident Aliens present in the U.S.
on an F-1 or J-1 visa must file Form
8843:**

**“Statement for Exempt Individuals and
Individuals with a Medical Condition”**

Even if you did not have any income



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Form 8843:

<http://www.irs.gov/pub/irs-pdf/f8843.pdf>

Form **8843** Statement for Exempt Individuals and Individuals With a Medical Condition
For use by alien individuals only.

OMB No. 1545-0074
2014
Attachment Sequence No. 102

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2014, or other tax year beginning , 2014, and ending , 20 .

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

Fill in your address(es) 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:
2014 2013 2012
b Enter the number of days in 2014 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 taught in 2014 ▶

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2014 ▶

7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2008 2009
2010 2011 2012 2013 . 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 (2008 through 2013)? ☐ 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 2014 ▶

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2014 ▶

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2008 2009
2010 2011 2012 2013 . 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 2014, 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 ▶

For Paperwork Reduction Act Notice, see page 4. Cat. No. 172274 Form 8843 (2014)



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**INTERNATIONAL STUDENT SERVICES**

Q Search

STUDENTSDEPENDENTSPROGRAMSEVENT CALENDARFACULTY & STAFFEMPLOYMENTAPPLICATIONS AND FORMSRESOURCESORIENTATIONABOUT

HOME / EMPLOYMENT / TAXES / RESOURCES FOR FILING TAXES

RESOURCES FOR FILING TAXES

Resources for Students with F-1 and J-1 visas Filing U.S. Federal and/or State Income Tax Returns

All F-1 and J-1 visa holders and F-2 and J-2 dependents, which were present in the US during 2017, are responsible for filing taxes. Taxes are filed annually in the spring for the previous tax year. Even F-1 and J-1 visa holders who did not earn income in the previous year must file taxes, including dependents. Below are tax resources for students who earned income and for students who did not earn income during the previous year.

+ International Students Who Earned US-Sourced Income

+ International Students Who Did Not Earn US-Sourced Income

+ How to fill out Form 8843

ISS has a helpful guide for filling out form 8843!

<https://iss.wisc.edu/employment/taxes/resources-for-filing-taxes/>



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The due date for form 8843 is the same as the tax filing deadline, make sure your form is postmarked by:

April 15th.

Dependent forms must be mailed to the IRS separately.



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Internal Revenue Service

www.irs.gov

IRS Resources for Internationals

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

Wisconsin Department of Revenue

www.revenue.wi.gov



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What do I need to prepare my tax return?

1. Social Security Number or ITIN
2. Tax documents from your Employer
3. Tax document from your educational institution if you are a student



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Individual Taxpayer Identification Number (ITIN) or Social Security Number (SSN)

- Employees need a SSN
- Non-employees with income need an ITIN
 - ✓ Fellows
 - ✓ Scholars



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Social Security Number

SSN Identification number that is assigned to people who are authorized to work in the United States.

SSN Resources: <http://iss.wisc.edu/resources/social-security>

Application Process:

<https://uwservice.wisc.edu/docs/publications/pay-ssn-itin-process-a.pdf>



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Individual Taxpayer Identification Number

ITIN tax processing number issued to Nonresident Aliens (NRA) who need to file a US income tax return but are not eligible to obtain a SSN.

ITIN Resources: <http://iss.wisc.edu/employment/itin>

Application Process:

<https://uwservice.wisc.edu/docs/publications/pay-ssn-itin-process-a.pdf>



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MyUW Search

Home

Payroll Information

[02/01/2018 Earnings Statement](#)

[01/02/2018 Earnings Statement](#)

[12/01/2017 Earnings Statement](#)

Launch payroll to find:

- Earnings statements
- Tax statements (W-2, 1095-C, etc.)
- W-4 and direct deposit forms

See all payroll information

Performance Management

Launch full app

Personal Information

Launch full app

Time and Absence

Launch full app

Payroll related tax documents are available in your MyUW Portal and Glacier.



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Tax documents you **MIGHT** need:

- **W-2** (MyUW Portal or mailed)
- **1042-S** (MyUW Portal, Glacier & mailed)
- **Scholar/Fellow Letter** (MyUW Portal & mailed)
- **1098-T** (mailed)
- **1095-C** (MyUW Portal & mailed)



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Tax Filing Resources

Descriptions of the various tax forms as well as other helpful tax information can be found here:

<https://uwservice.wisconsin.edu/tax/filing-resources.php>

Year-End Tax Statements and Help Documents

W-2 | [Explanation of the W-2](#) | [W-2 Overview and Earnings Statement Comparison](#)

Individuals who receive reportable earned income will receive a W-2 from each employer.

1042-S | [Explanation of the 1042-S](#)

Foreign Nationals may receive a 1042-S if they received a scholarship/fellowship stipend, tax treaty benefit, or

Fellowship/Scholarship Information Letter | [Explanation of the Fellowship/Scholarship Information Letter](#)

Advanced Opportunity Fellow; Fellow; Grad Intern or Trainee; Post-Doc Fellow, Scholar or Trainee; Scholar; Tra



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W-2: Wage and Tax Statement

<https://uwservice.wisc.edu/docs/publications/tax-w2-explanation.pdf>

University of Wisconsin Service Center				Human Resource Sys									
Explanation of the W-2 Wage and Tax Statement													
Form W-2 Wage and Tax Statement 2018				7 Social security tips		1 Wages, tips, other compensation		2 Federal income tax withheld					
c Employer's name, address, and ZIP code				8 Allocated tips		3 Social security wages		4 Social security tax withheld					
				9 Verification code		5 Medicare wages and tips		6 Medicare tax withheld					
				10 Dependent care benefits		11 Nonqualified plans		12a See instructions for box					
e Employee's name, address, and ZIP code				13 <small>Statutory employee Retirement plan Third-party sick pay</small>		14 Other		12b					
				b Employer identification number (EIN)				12c					
				a Employee's social security number				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 Local	



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W-2

- Reports taxable income (Not tax treaty or scholarship/fellowship income).
- Use this form as a reference when preparing your income tax return.
- Attach this form to your federal and state income tax returns before you mail them.
- All employers will issue this form to employees (OPT, CPT, etc.) You may have more than one W-2.



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1042-S :“Foreign Person’s U.S. Source Income Subject to Withholding” Form

<https://uwservice.wisc.edu/docs/publications/itx-1042s-explanation.pdf>

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2018		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy B for Recipient	
		UNIQUE FORM IDENTIFIER		<input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.			
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3a Exemption code	4a Exemption code			13g Ch. 4 status code	
		3b Tax rate	4b Tax rate	13h Recipient's GILN		13i Recipient's foreign tax identification number, if any	
5 Withholding allowance				13j LOB code			
6 Net income				13k Recipient's account number			
7a Federal tax withheld				13l Recipient's date of birth (YYYYMMDD)			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <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) ()							
10 Total withholding credit (combine boxes 7a, 8, and 9)							



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1042-S

- Reports income covered by tax treaty and scholarship/fellowship income to Nonresident Aliens
- Use this form as a reference when preparing your income tax return
- Attach this form to your federal and state income tax returns
- Only Nonresident Aliens receiving scholarship/fellowship income or individuals who had treaty applied to payroll receive this form (NRA & RA)



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Scholarship/Fellowship Letter

<https://uwservice.wisconsin.edu/docs/publications/tax-fellowship-explanation.pdf>

Fellowship/Scholarship Payments

The amount shown above was paid to you through the **University payroll** as a **Fellowship/Scholarship**. These payments were issued under the Internal Revenue Code Section 117 and do not constitute wages. Therefore, no social security or Medicare deductions are required, since these payments are not for services rendered.

Any non-payroll scholarships, such as Pell Grants or Supplemental Equal Opportunity Grants, are **not** included in the above total. If you received any of these grants, please refer to your award notice for the scholarship amounts.

Non-Degree Candidates POSTDOCTORAL FELLOWSHIPS	Degree Candidates FELLOWSHIPS
<ul style="list-style-type: none">• Amount reported above.• Total amount of fellowships are fully taxable for both federal and state income.• You may need to file estimated taxes for next year. See reverse side under Tax Information and Assistance for the website address of IRS Publication 505.	<ul style="list-style-type: none">• Amount reported above.• Educational expenses incurred can be applied to reduce the federal and state taxable income.• You may need to file estimated taxes for next year. See reverse side under Tax Information and Assistance for the website address of IRS Publication 505.



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Scholarship/Fellowship Letter

- Informational letter documenting scholarship or fellowship income to Resident Aliens & U.S. Citizens (NRAs will not get this letter)
- Appointment Types: Advanced Opportunity Fellow; Fellow; Grad Intern or Trainee; Post-Doc Fellow, Scholar or Trainee; Scholar
- Resident aliens must determine whether their scholarship or fellowship is reportable
<http://www.irs.gov/taxtopics/tc421.html>



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Tax Documents You *May Not Need*:

W-2 You do not need a W-2 if all your income had tax treaty applied through payroll, or if you only received scholarship/fellowship income and no employee wages.



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Tax Documents You *May Not Need*:

1042-S You do not need a 1042-S if all of your income was taxed through payroll (reported on W-2). You do not need a 1042-S if you are a Resident Alien who only received Scholarship/Fellowship income (reported on a scholar/fellow letter).



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Tax Documents You *May Not Need*:

Scholarship/Fellowship Letter You do not need a Scholar/Fellow letter if you are a Nonresident Alien (reported on 1042-S) or you are a resident alien who did not receive scholarship/fellowship income.



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1098-T Form-Bursar's office

<http://www.bussvc.wisc.edu/bursar/traquery.html>

1098-T form used by eligible educational institutions to report information about their students to the IRS as required by the Taxpayer Relief Act of 1997.



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Tax Return Forms for Nonresident Aliens

1040NR or 1040NR-EZ

Form 1040NR Department of the Treasury Internal Revenue Service	U.S. Nonresident Alien Income Tax Return ▶ Go to www.irs.gov/Form1040NR for instructions and the latest information. For the year January 1–December 31, 2018, or other tax year		OMB No. 1545-007
	beginning _____, 2018, and ending _____, 20		2018
	Your first name and initial	Last name	Identifying number (see instructions)
	Present home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no. _____
Please print or type	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate of _____
	Foreign country name _____		

Form 1040NR-EZ Department of the Treasury Internal Revenue Service	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents ▶ Go to www.irs.gov/Form1040NEZ for instructions and the latest information.		OMB No. 1545-007
			2018
	Your first name and initial	Last name	Identifying number (see instructions)
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.		
Please print or type. See separate instructions.	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.		
	Foreign country name _____	Foreign province/state _____	Foreign postal code _____



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Which form do I file?

Glacier Tax Prep will help determine which form to file.

You can also use the IRS website to download the forms themselves and instructions.



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How you can file your federal tax return:

- Glacier Tax Prep:(NRAs only) access through your Glacier account
- Internal Revenue Service: www.irs.gov to download forms & mail or e-file (NRA's cannot e-file)
- Professional Accounting Services: in person and online options
- Voluntary Income Tax Assistance (VITA) Sites:
(Resident Aliens) <https://www.revenue.wi.gov/Pages/faqs/pcs-vita.aspx#vita6>



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Glacier Tax Prep for NRAs

Glacier Tax Prep (GTP) is web-based tax preparation software designed to help Nonresident Aliens prepare a U.S. Nonresident Alien Income Tax Return (Form 1040NR or 1040NREZ) and Form 8843.



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Free Access to GTP is available for all NRAs with a Glacier account.

NRAs with Glacier accounts should receive an email when GTP becomes available in early March. Log into your Glacier account and select “Prepare my federal tax return using GTP” from the home screen.



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(GTP)

- You must print, sign and MAIL your federal tax return to the IRS by **April 15th**.
- Keep a copy for your own records. **Do not submit your tax document to UW-Madison**
- Help links are available on all pages within the GTP website and you can also email Glacier Support (support@online-tax.net) if you have questions. UW-Madison cannot assist with tax filing.



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Submitting Your U.S. Tax Documents

glacier tax prep™

- ✓ **Congratulations!** Based on the info entered into GLACIER Tax Prep ("GTP"), you are due a tax refund! It may take up to 16 weeks **after you mail your tax return** to receive your refund. Check your tax refund status at <https://sa.www4.irs.gov/irfof/lang/en/irfofgetstatus.jsp>. Do not contact the GTP Support Center regarding your tax refund because we have no information about when your refund will be made.
- ✓ You must **PRINT, SIGN, and MAIL** your Form 1040NR OR 1040NR-EZ (your tax return) and all required attachments. Nonresident Aliens are NOT ALLOWED to electronically file an income tax return. The IRS does not allow GTP to submit your tax documents for you.
- ✓ Sign and date your tax return – it is not considered a valid tax return until it is signed!
- ✓ Because you are due a refund, MAIL your signed and dated tax documents to the following address - no street address is needed.

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215
USA

If you do not attach the required forms or documents to your tax return, the IRS will likely reject your entire tax return.

Read the instructions from GTP!

- ✓ **Don't forget anything!** Make sure you attach all the necessary documents in the **following order**:

FIRST	✓ Copy C of each Form 1042-S (if received) – attach to the front of tax return.
THEN	✓ Copy B of each Form W-2 (if received) – attach to the front of tax return.
THEN	✓ Form 1040NR or Form 1040NR-EZ – whichever tax return GTP prepared for you.
THEN	✓ Grant Statement - if GTP prepared one for you.
THEN	✓ Schedule C-EZ – if GTP prepared one for you.
THEN	✓ Form 8843 – if GTP prepared one for you.

NOTES: If you received a Form 1098-T, **do not** attach it to your tax return. If you received a Form 1099, **do not** attach it your tax return **unless** there is an amount shown in box 4 (federal tax withheld).

- ✓ **Submit your tax return and required attachments on time!** The due date of a tax return depends:
 - * If you received wages/salary as an employee, file Form 1040NR or 1040NR-EZ on/before **April 15, 2013**.
 - * If you did not receive wages/salary as an employee, file Form 1040NR or 1040NR-EZ on/before **June 17, 2013**.
- ✓ **MAKE and KEEP A COPY OF YOUR SIGNED TAX RETURN AND/OR DOCUMENTS!** You must keep the copy of your signed tax return and/or documents for three calendar years after the year in which you file. Keep the copy of your tax return even after you leave the U.S., you may be asked to show proof that you complied with U.S. tax laws when applying for future entry to the U.S.
- ✓ If you had a non-working spouse and/or children present in the U.S. under an F, J, M, or Q immigration status during 2012, each is required to file Form 8843, regardless of whether any U.S. income was received. You may use GTP to complete Form 8843. Each Form 8843 for **each** of your non-working spouse and/or children must be mailed to the IRS in a **separate** envelope, separate from your tax return.
- ✓ You may also be required to file a **STATE** tax return for each state in which you lived or worked during 2012. GTP does not complete state tax forms; please review the tax information on the websites of the states in which you lived and/or worked during 2012 for more information.



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GTP

- UW-Madison students who DID NOT and WILL NOT be paid by UW may request a free access code for GTP if they are required to file either Form 1040NR or Form 1040NR-EZ.
- Such requests for GTP access must be emailed AFTER March 1st to serviceoperations@uwss.wisconsin.edu
- Follow the instructions for the GTP Access Request email on page 3 & 4 of this document:
<https://uwservice.wisc.edu/docs/publications/tax-nonresident-alien-resources.pdf>



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Be sure to read the instructions carefully and provide all the required information in your email when you request a GTP access code.

3) Your email requesting access to GTP access must contain the subject line listed in #1 or #2 above, and also include following information:

Please include the questions, with your answers, and provide in this format):

- First/Given Name:
- Middle Name:
- Last/Surname:
- Were you a nonresident alien engaged in a trade or business in the U.S. during 2018?
- Did you receive U.S.-sourced income during 2018 (wages, salaries, tips, etc., or scholarship or fellowship grants)?



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Voluntary Income Tax Assistance (VITA Sites)

Income tax assistance for U.S. Citizens and Resident aliens

<https://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>

<https://www.revenue.wi.gov/faqs/pcs/vita.html>



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How you can file your state tax return:

- Wisconsin Department of Revenue:
www.revenue.wi.gov to download forms or file electronically (state return)
- Professional Accounting Services, in person and online options (Resident Aliens)
- Sprintax: online tax preparation software for NRAs, fee based



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You MUST keep the copy of your tax return and all attached forms for THREE CALENDAR YEARS AFTER YOU FILE YOUR TAX RETURN. If you apply for a future visa to the U.S., you may be asked to show that you complied with all U.S. tax laws, including completing your personal tax returns.



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Tax Treaty

- Certain tax treaties allow visa holders to earn some U.S. income without being subject to income taxes on those earnings in the U.S.
- If you are eligible for tax treaty, a tax return must be filed to claim the benefits of the treaty even if treaty was applied to your payroll.
- If you have already requested treaty through Glacier, you still must claim treaty when filing your tax return.



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Your Glacier Tax Summary Report shows you information about your tax treaty if you are eligible and if you elected tax treaty through Glacier:

GLACIER Nonresident Alien Tax Compliance System		Tax Summary Report	
Summary of Information Entered Into GLACIER™:			
Name:	Allison Toomany Things	2015 - 28 Days 2014 - 93 Days	
SSN / ITIN:	222-55-6666		
Email Address:	aniles@ohr.wisc.edu		
Country of Tax Residence:	China, People's Republic of		
Country of Citizenship:	China, People's Republic of		
Current Immigration Status:	F1 Student		
Date of Entry to U.S.:	August 1, 2014	Changed Immigration Status?	No
Immigration Status Expiration:	April 2, 2018	Immigration Status Change Date:	
Original Immigration Status:		Estimated Date of Departure: September 10, 2020	
HRS Employee ID:			
Responsible Administrator:	Allison Niles		
Compensation/Wages/Salary			
Applicable Tax Withholding Rate:	Single, 1(Bi-Weekly)		
(If Tax Treaty Does Not Apply or Form Is Not Submitted)			
Tax Treaty Exemption Status:	Exempt		
Tax Treaty Time Limit:	Unlimited Time Period		
Tax Treaty Exemption Period:	August 1, 2014 - unlimited		
Tax Treaty Dollar Limit:	\$5,000 per calendar year		

EX



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Frequently Asked Questions...

Q. If my status changed from NRA to RA, how do I file taxes?

A. If you became a resident alien, visit the IRS web site <https://www.irs.gov/> for international tax-payers and dual status aliens.

Q. Should I file Federal taxes first, or State?

A. Prepare your federal taxes first, this makes the state return easier.

Q. If I don't have any income, do I have to do anything?

A. If you are a nonresident alien, you have to file form 8843.

Q. Can my spouse use my Glacier Tax Prep account to prepare his/her return?

A. No, your Glacier account is also for payroll purposes and you cannot use it for any other individual.



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Frequently Asked Questions...

Q. I am leaving the U.S. this year, will I have to file taxes?

A. Yes, you will have to file taxes from your home country as if you were in the US.

Q. If my status changed to resident alien, do I file two different tax returns?

A. Visit the IRS website to determine if you are a dual status alien:

<https://www.irs.gov/Individuals/International-Taxpayers/Taxation-of-Dual-Status-Aliens>

Q. If I didn't file tax returns in previous years when I had income, do I need to do that now?

A. Yes, you should contact the IRS and DOR to find out how to file your late tax returns.



International Tax Seminar

Frequently Asked Questions...

Q. I was paid by another university, how do I report that income?

A. Use all your tax forms from every university or employer to complete your tax return.

Q. Do I need a 1042-S?

A. If you are still not sure, you can email your Glacier Administrator to confirm. You can find their contact information on the second page of your tax summary report.

Q. I already filed my US tax return but I did not have my 1042-S. What do I do?

A. Once you receive your 1042-S, you may need to file an amended tax return.



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Glacier Contacts:

Support@online-tax.net

Help Button on every screen of GTP

UW Contacts*:

Glacier@ohr.wisc.edu

*UW-Madison cannot offer tax advice or assist with tax returns in any way. Your tax return is a personal liability.



International Tax Seminar

Reminder:

UW Service Center Tax Filing resources:

<https://uwservice.wisc.edu/tax/filing-resources.php>

International Student Services:

<http://www.iss.wisc.edu/taxes>

Glacier Tax Prep: Help button on each screen and email:

support@online-tax.net

Tax filing deadline: **April 15th**