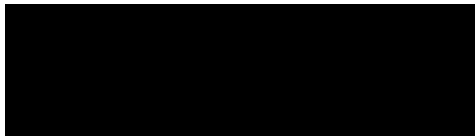


Welcome to Tax Filing Information for International Students and Scholars



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

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

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;
-from-

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.**

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

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*

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-

DS-

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.*

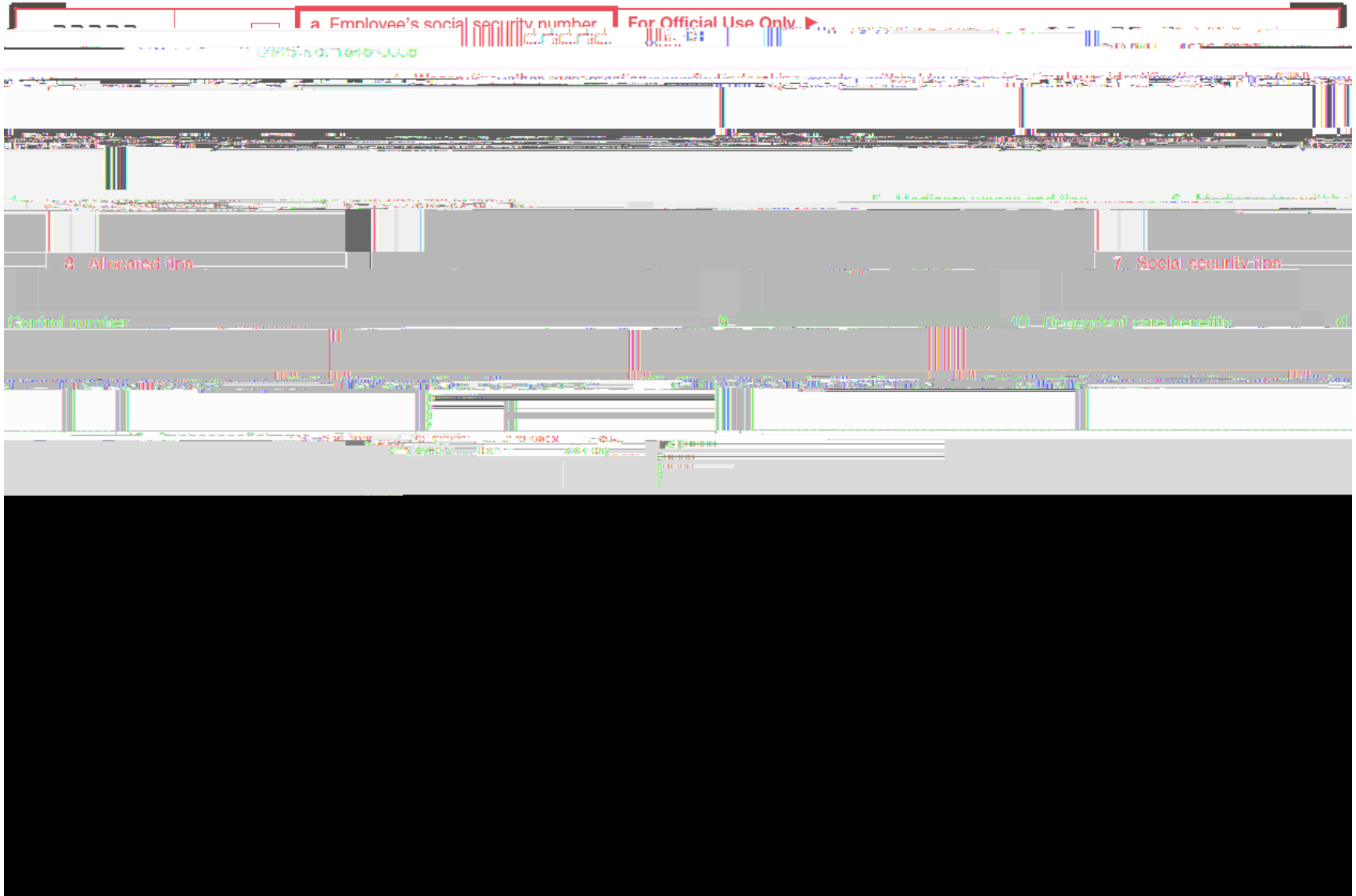
NOTE: if you are working on-campus or off-campus (with approved work authorization) and you are receiving payment, you should have applied for and received a social security number. If you have not, please contact the ISSS Office (321-674-8053 or iss@fit.edu).

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.

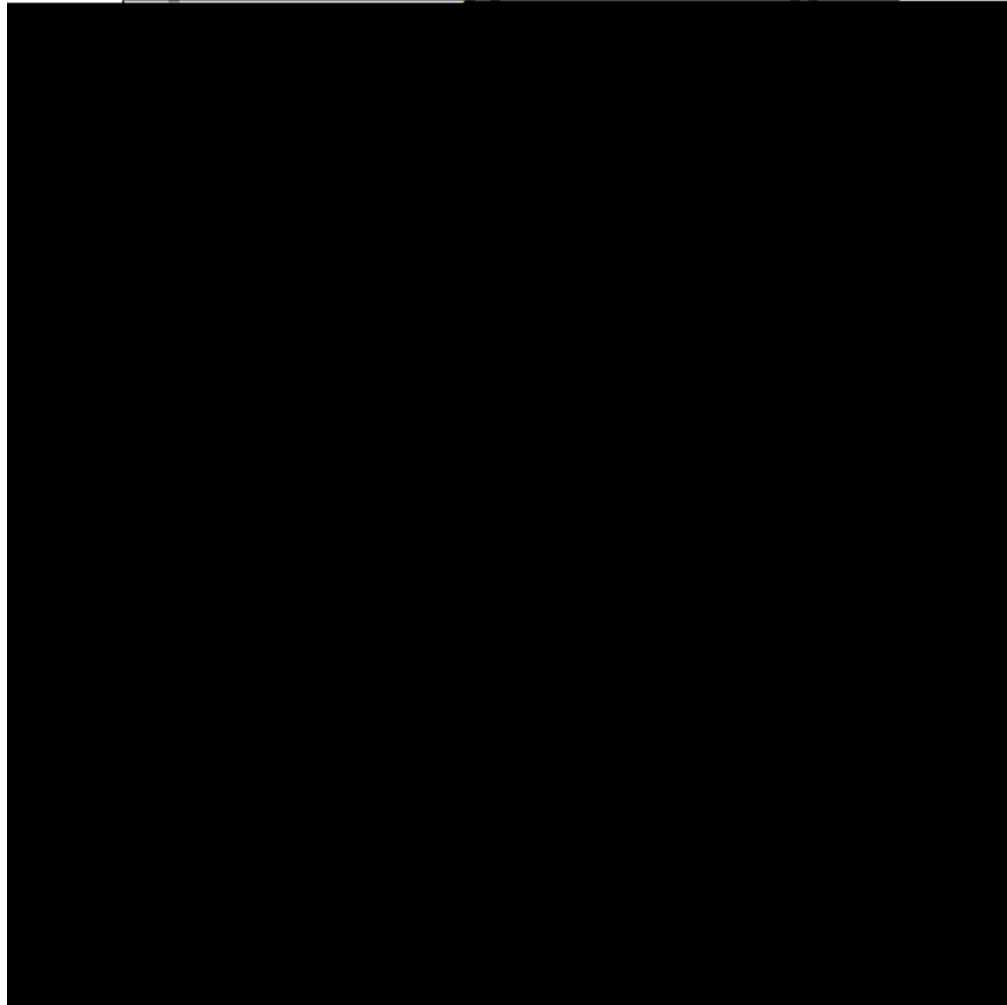
What is a W-2?



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?

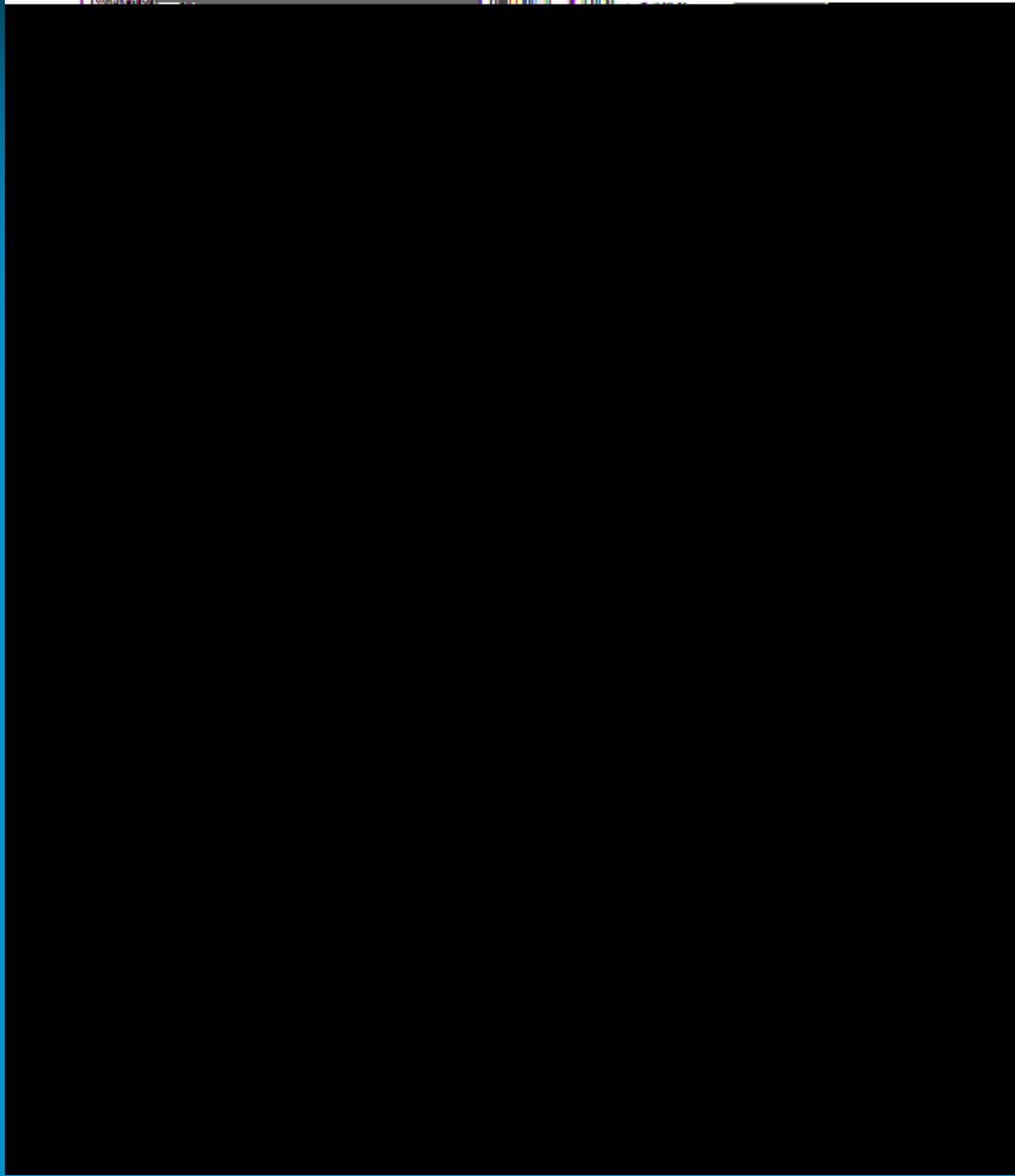


2012

Form 990-B

2012

2012



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

(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-

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.

