



# International Student Tax Workshop

GWU Tax Department and International Services Office (ISO)

**February 26, 2025**

# Agenda

- Determining your Status
- Complete your Sprintax Profile
- Filing your Annual Tax Return
- Frequently Asked Questions
- Q & A

# Meet your Tax Team

- ❖ Sonia Singh – Managing Director, Student Accounts  
Office, Tax Department & Special Projects
- ❖ Krystle Bransky – Tax Director
- ❖ Erin Masagila– Senior Financial & Tax Reporting Analyst
- ❖ Senior Tax Accountant

# GW Tax Filing Support and Resources

## GW Responsibilities:

- Guides federal tax withholding and reporting for university payments.
- Partnered with Sprintax for tax filing assistance.
  - Provides live tax webinars for tax return preparation.
  - <https://taxdepartment.gwu.edu/sprintax-returns-annual-tax-filing>
- Please Note: Guidance is limited to tax withholding and reporting requirements of university-related income. For personal income from other sources, external advice is recommended.

## Student Responsibilities:

- File Federal 1040NR and applicable state returns by April 15th.
- Ensure all tax documents are received before filing:
  - **W-2:** Issued by mid-February for employment wages. Contact employer or GW Payroll Dept if not received.
  - **1042-S:** Issued by end of March for non-payroll awards or tax treaty benefits. Contact GWU Tax Dept if not received.
- Notify GW Tax Dept with changes affecting tax status (residence address, I-9 updates).

# WHAT IF...?

## Scenario 1: Missing W-2 Form

- **Situation:** What if a student has not received their W-2 form by mid-February and is unsure how to proceed with their tax filing?
- **GW Responsibilities:** Inform students to contact their employer or the GW Payroll Department if the W-2 form has not been received by mid-February.
- **Student Responsibilities:** Ensure all tax documents are received before filing. Follow-up with the relevant departments/employer to obtain the necessary documents.
- **Resources:** Refer to Sprintax support and webinars for guidance on what to do in such situations.

## Scenario 2: Change in Residence Address

- **Situation:** What if a student has moved to a new residence and needs to update their information with GWU for accurate tax reporting?
- **GW Responsibilities:** Provide guidance on federal tax withholding and reporting for university payments.
- **Student Responsibilities:** Update your Sprintax profile immediately and notify GW Tax & Payroll with any changes affecting their tax status, including updating their residence address.
- **Resources:** Utilize Sprintax support and webinars for assistance with updating profiles and understanding tax implications of address changes.



## Determining your Status

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# Resident & Non-resident Status

Category	Resident Students/Scholars	Non-Resident Students/Scholars	Tax Treaty Obligations
<b>Tax Status</b>	Treated similarly to U.S. citizens for tax purposes	Generally taxed only on U.S.-source income	If a tax treaty exists between the U.S. and your tax residency country, it may exempt certain types of income from U.S. taxation or reduce the tax rate
<b>Tax Obligations</b>	Required to report worldwide income to the IRS and possibly state tax authorities	Required to report income earned within the U.S. to the IRS and possibly state tax authorities	You will need to provide additional documentation, such as Form 8833, to claim treaty benefits
<b>Tax Forms</b>	Typically file Form 1040 and applicable state tax returns	Typically file Form 1040NR and applicable state tax returns	Even if a tax treaty exempts some income, you must still file the necessary tax forms and report the exempted income
<b>Type of Visa Issued</b>	Generally, F-1 or J-1 visa, but after a certain period, they may be considered residents for tax purposes	Typically, F-1, J-1, M-1, or Q-1 visa holders classified as non-residents for tax purposes	N/A

# Tax Information for Non-Resident Students

Category	Description	Tax Implications
<b>Sprintax Profile Requirement</b>	All international students/scholars with F-1, F-2, J-1, J-2 status in 2024 must maintain a current Sprintax profile.	Required for accurate tax withholding and reporting compliance, even if no U.S. income was earned.
<b>Employee Compensation</b>	Payment for services rendered (e.g., student employment, work-study, teaching assistantships).	Subject to federal, state, and FICA tax withholding unless a tax treaty or exemption applies. Form W-2 issued for taxable income.
<b>Taxable Fellowship (Stipend)</b>	Payments used for non-qualified expenses (e.g., room and board, travel, non-required books, personal computers).	Subject to 30% federal tax withholding (14% for specific visas). Currently, no state tax withholding. Reported on Form 1042-S.
<b>FICA Exemption</b>	F-1, J-1, M-1, Q-1 visa holders complying with U.S. immigration law.	Exempt from FICA. GW Tax Dept must receive residency determination forms for exemption.
<b>Tax Treaty Benefits</b>	Students from treaty countries may claim exemptions/reductions if requirements are met.	Requires completion of Form 8233 and a country-specific statement. Reported on Form 1042-S.

# Tax Information for Non-Resident Students

Category	Description	Tax Implications
State Income Taxes	Income exceeding state's standard deduction and exemptions may require filing a state tax return.	File applicable state tax return (D-40 for DC, 502 for MD, 760 for VA). Residency determined by actual or legal residency tests.
Federal Income Tax Returns	Nonresidents must file Form 1040-NR for income earned from services and all other gross income.	Due by April 15. If only scholarship/fellowship received, due by June 15.
Required Attachments	Necessary documents include W-2, 1042-S, visa, I-94, Form I-20/DS-2019, Form 8843, and employer statement (if applicable).	Attach Form 8843 to explain the basis of your claim that you can exclude days of presence in the U.S. for purposes of the substantial presence test
Support and Resources	Sprintax Calculus for tax compliance. Tax Department for guidance and residency determination.	GWU Tax website for forms, FAQs, and additional resources. Contact Tax Dept (tax@gwu.edu) for assistance.

# Tax Information for Resident Students

Category	Description	Tax Implications
<b>Salary and Wage Payments</b>	Payment for services rendered (e.g., student employment, work-study, teaching assistantships). Processed through Payroll Services.	Subject to federal, state, and FICA tax withholding unless a tax treaty or exemption applies. Form W-2 issued for taxable income.
<b>Non-Taxable Fellowship</b>	Payments for "qualified expenses" (tuition, required fees, books, supplies, equipment).	Not taxable. No reporting required to the student or the IRS.
<b>Taxable Fellowship (Stipend)</b>	Payments for non-qualified expenses (e.g., room and board, travel, non-required books, personal computers).	Taxable income. No withholding by university, no year-end summary provided. Students report on Form 1040.
<b>Year-End Reporting</b>	University reports all payments involving services (from all GW departments, positions, and semesters) on Form W-2.	Form W-2 provided to student/scholar and the IRS. Students/scholars report this income on annual personal income tax return.
<b>FICA Exemption</b>	Exemption from FICA for students enrolled in and regularly attending classes.	Eligible students must meet criteria: (1) GW student, (2) at least half-time course load, (3) employed by GW. Reviewed each semester.

## WHAT IF...?

### *Scenario: Taxable Scholarship / Stipend*

- **What if** you received a scholarship that covered tuition and required fees, but you also received an additional scholarship or stipend for living expenses?
- **Options:**
  - A. Report the entire fellowship amount as non-taxable.
  - B. Report the portion used for living expenses as taxable income.
  - C. Do not report any portion of the scholarship as it's a grant.

**Answer:** Report the portion used for living expenses as taxable income.

### *Scenario: Nonresident Alien Status*

- **What if** you held J-1 status for four calendar years and just began your fifth year in the U.S.?
- **Options:**
  - A. Continue filing as a nonresident alien for tax purposes.
  - B. File as a resident alien for tax purposes.
  - C. Do not file any tax returns since you're still on a J-1 visa.

**Answer:** Continue filing as a nonresident alien for tax purposes if you meet the criteria



**Complete your Sprintax Profile**

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# What do I need?

- Passport
- VISA
- Immigration Status Information / Certificate of Eligibility:
  - Form I-20 for F visa holders
  - Form DS-2019 for J visa holders
- I-94 Full travel history
  - US entry & exit dates for current and all past visits to the US.
- If You Received U.S. Source Income:
  - SSN/ITIN Required: Apply for an SSN if employed; apply for an ITIN using Sprintax if not eligible for an SSN.
  - ITIN Questions: Use Sprintax Help Link and follow instructions for submitting Form W-7 with your tax return. If needed, you can obtain a certified copy of your passport from your embassy or consulate general.

# Understanding Compensation

## Employee Compensation:

- **Definition:** Payment for services rendered, considered wages or salary.
- **Categories:** Student employment, work-study, teaching assistantships, etc.
- **Processing:** Handled through Payroll Services.

## Taxable Income:

- Payments for services by non-resident alien students are subject to federal and state income tax unless a tax treaty applies.

## *Student Responsibilities:*

- *Report exempt and taxable payments, and file personal income tax returns (Forms 1040NR or 1040NR-EZ).*

# Understanding Compensation

## Tax Treaty Considerations:

- If wages are not fully exempt under a tax treaty, federal and state income tax withholding applies.
- **W-4 Form:** Nonresident alien students follow different instructions when completing this form.
- **Form W-2:** Issued for wages not fully exempt and provided to the IRS.

## Tax Treaty Benefits:

- Students from countries with a tax treaty may claim exemptions/reductions if requirements are met.
- **Form 8233 / Form W-9:** Required for tax treaty exemptions, along with a country-specific statement.
- **Form 1042-S:** Reports treaty exempt wage payments to the IRS.

# Taxation of Income Sources

Category	Description	Taxation
<b>Employee Compensation</b>	Payment for services rendered, considered wages or salary. Categories include student employment, work-study, teaching assistantships, etc. Processed through Payroll Services.	Subject to federal and state income tax withholding unless a tax treaty applies. Form W-2 issued for taxable income.
<b>Tax Treaty Benefits</b>	Students from treaty countries may claim exemptions/reductions if requirements are met.	Requires completion of Form 8233 and a country-specific statement. Reported on Form 1042-S.
<b>Qualified Expenses (Scholarships)</b>	Scholarships for tuition, required fees, books, supplies, and equipment.	Non-taxable. No reporting required by the student or the university.
<b>Taxable Scholarships/Stipends</b>	Payments for expenses other than qualified expenses (e.g., room and board, travel).	Subject to 30% federal tax withholding (14% for specific visas). Reported on Form 1042-S.
<b>Student Responsibilities</b>	<i>Report exempt and taxable payments, file personal income tax returns (Forms 1040NR or 1040NR-EZ). Notify GW Tax Dept of changes impacting tax status (residence address, updated I-9).</i>	<i>Ensure receipt of all tax documents before filing.</i>

# Social Security and Medicare Taxes (FICA)

## Exemptions for Nonresident Aliens:

- F-1, J-1, M-1, Q-1 visa holders in compliance with U.S. immigration law.
- Exempt from FICA.
- **Note:** GW Tax Dept must receive residency determination forms for exemption.

Step	Action
Step 1: Request Refund from Employer	Contact the employer who withheld the Social Security/Medicare tax. Inform them of the exemption for nonresident alien students on OPT/CPT and request a refund.
Step 2: If Employer is Unwilling to Refund	Complete Form 843 (Claim for Refund and Request for Abatement). Attach necessary documents (Form W-2, visa, I-94, Form I-20/DS-2019, etc.). Mail to IRS.
Required Attachments:	Copy of Form W-2, visa, I-94, Form I-20/DS-2019, statement from employer, pay statements if partially exempt, copies for records.
Process:	Refund application may take several months. Wait at least 60 days before contacting the IRS for status.



# Filing your Annual Tax Return

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# Annual Tax Return

## With U.S. source income in 2024

- **1040 (Residents) or 1040NR (Non-residents)**
  - Form W-2: GWeb or Payroll Dept.
  - Form 1042-S: Tax Dept.
  - Form 1099 – NEC: Employer
  - If missing another W-2 or 1042-S from outside company, contact them by mid-February

**DUE by April 15, 2025**

## With no U.S. source income in 2024

- **Form 8843**
  - Statement for Exempt Individuals\* [and Individuals with a Medical Condition]. Everyone in F or J status must file this form.

**DUE by June 15, 2025**

# Sprintax Returns

## Sprintax Returns

- Head to the [Sprintax](#) page on the tax department website
- Email [tax@gwu.edu](mailto:tax@gwu.edu) for access code (must have current relationship with GW or had one in 2024); include GWid in email; enter access code in the “review your order” section
- Access code prepares Forms 1040-NR and 8843 for free
- Federal Form W-7 (application for ITIN) and state tax returns are available for fees paid directly to Sprintax
- Support is handled by Sprintax directly, use their online chat system or email [hello@sprintax.com](mailto:hello@sprintax.com)



**Let's check in on what you learned!**

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# FAQ's

Question	Answer
What is the difference between a “resident alien” and a “nonresident alien”? And how does that impact the way that international students file their taxes?	Resident Alien: Taxed like U.S. citizens; Nonresident Alien: Only taxed on U.S. source income. This impacts the forms they file (e.g., 1040 vs. 1040NR) and tax rates.
Do international students need to file taxes if they are receiving income through a scholarship, fellowship, loan, or grant? And if so, how do they document that income?	Yes, if the income is not for qualified expenses, it is taxable. Document using Form 1042-S for taxable scholarships/fellowships. Loans are not taxable.
Do international students need a Social Security Number (SSN) to pay their taxes?	Yes, they need an SSN if employed. If not eligible for an SSN, they need an Individual Taxpayer Identification Number (ITIN).
Do international students need to pay Social Security and Medicare taxes?	No, they are exempt from FICA for the first 5 years on an F-1 visa.

# FAQ's

Question	Answer
What is a Tax Treaty?	Tax treaties with the US can exempt certain amounts and types of income from US taxation. Meet with the Tax Department to determine eligibility.
Am I exempt from FICA taxes on my paycheck if I am an international student working on campus?	International students are exempt from FICA taxes for the first 5 years on an F-1 visa. After 5 years, exemption may still apply if registered for at least half time. Complete tax forms through the Tax Department.
How do I complete the state tax withholding forms?	Refer to the general instructions (PDF) on how to complete your state tax withholding forms. The Tax Department cannot complete or review your forms. You are responsible for proper completion.
What are the standard tax rates for non-salary payments for international students and scholars?	Stipend and fellowship payments to those on F or J visas: 14% federal tax withholding. Other visas: 30% federal tax withholding. Prize and award payments: 30% federal tax withholding. Payments may be eligible for treaty relief. Resident aliens may not be subject to these rates.

# Other Frequently Asked Questions

## Missed a year? Filed as a resident by mistake?

- **Don't Panic – but do set the record straight**
- **Never filed.....**
  - Catch up
  - Can back-file at any stage
  - Can only claim a refund for previous 3 years
- **Misfiled .....**
  - [Form 1040-X](#), Amended U.S. Individual Tax Return, and/or applicable state amended tax return
    - Sprintax can do it for you for a fee.





## 2024 International Student Tax Workshop

# For More Information

Questions - Contact the Tax Department at or [tax@gwu.edu](mailto:tax@gwu.edu)

Please give us your GWID and mention Tax filing question on the subject line of your email.