2015 International Student Tax Workshop

Sponsored by the Tax Department and ISO

March 7, 2016
• Disclaimer
• Introductory concepts
• Federal tax return basics
• State tax return basics
• Deadlines
• Sprintax
• Q & A
Disclaimer about this workshop

- GW (including the Tax Department and ISO) cannot complete or review your tax filings. This workshop is designed to give you the basic requirements.
- Students are solely responsible for the proper completion of their tax filings and should not rely completely on this workshop to complete their tax returns.
- Students should refer to the official IRS and state filing instructions and consider using the services of a professional tax preparer, if necessary.
Introductory Concepts
Nonresident alien vs. resident alien

- F-1 and J-1 students are nonresident aliens for the first 5 years in the USA assuming no prior history (Ex. F-1 student enters August 2011, so is NRA 2011-2015)
- J-1 non-students are nonresident aliens for the first 2 years in the USA assuming no prior history
- Prior history (including on other visas types) impacts determination, so ask us for help if needed
- Certain visas (A and G) are always nonresident
- Resident alien students should not stay for this workshop (file regular 1040 and state form) – if no income, no filing requirement
No income

- NRA students and non-students with no income in 2015 have a simplified filing requirement
- **Form 8843** is the only form required
- See an [example 8843](#) on our website
Social Security/Medicare Tax

• Nonresident alien students and non-students (F-1 or J-1) are exempt from FICA. If you had FICA tax withheld from your GW paycheck as shown on W-2, send an email to tax@gwu.edu and we will research.

• Nonresident alien students (F-1 or J-1) on OPT/CPE/Practical Training are exempt from FICA at other employers. We can’t assist with recovery, but the Refunding FICA Taxes document on our website may help. Talk directly to the outside employer.
Federal Tax Return Basics
Federal forms for nonresident aliens

- **Form 1040NR** or **Form 1040NR-EZ** (see Sprintax Basics page later)
  - NR instructions or NR-EZ instructions
- **Form 8843 and instructions** (see Sprintax Basics page later, though note if you do not have a 1040NR or 1040NR-EZ, you will need to prepare by hand—see our example 8843 for help)
Common tax reporting documents for NRAs

- **W-2** – received for salary/wages (may be from GW or outside employer)
- **1042-S**
  - Tax exempt salary/wages, stipends, prizes
  - Taxable stipend, prizes
- **1099-MISC** – received for compensation from outside company if they treat you as a contractor
- **1098-T** – NRAs can ignore this form
- **1095 B/C (new)** – for information only
Where to get your tax reporting documents

• W-2 from GW – retrieve from Gweb Info System or contact Payroll Services at 571-553-4277

• 1042-S from GW – email the Tax Department at tax@gwu.edu (include GWid in your email)

• 1099-MISC – contact your outside company

• If missing W-2 or 1042-S from outside company, contact them, not GW
State Tax Return Basics
State forms for nonresident aliens

- VA [Form 760](#) and [instructions](#)
- DC [Form D-40](#) and [instructions](#)
- MD [Form 502](#) and [instructions](#)

- Sprintax can prepare all 3 forms for a fee, or you can prepare by hand
- The above forms assume full year residency. If you moved states, read the state form instructions for both states to determine residency and the proper form, as some states have part-year forms. The Tax Department cannot advise on which specific state forms to file.
State return basics

- Finish your federal return first

- DC, MD and VA all use federal adjusted gross income (FAGI) as the starting point. FAGI can be found on line 36 of 1040NR and line 10 of 1040NR-EZ. Transfer this number to your state return on the applicable line (note the software will do this)
State return basics (continued)

• Exemption amounts for full year residents
  • DC = $1,775
  • MD = $3,200
  • VA = $930

• These are standard amounts. If you are not filing your state return as a full year resident, then consult the state instructions for your amount
State return basics (continued)

- Standard deduction amounts for full year residents (Indian students only)
  - DC = $5,200
  - MD = See screen shot
  - VA = $3,000

- Note that states require you to claim the same type of deductions on your state return as federal return (itemized vs. standard). Because only Indian students can claim the standard deduction on their federal return, only Indian students can claim these standard deduction amounts on their state returns.
Other states

- If you lived in a state other than DC, MD, or VA and earned income there, then you may have a filing requirement. See the applicable state tax authority’s website or inquire with Sprintax. GW cannot advise on these requirements.
Deadlines
Deadlines

- Federal return is due April 18
- DC return is due April 18
- MD return is due April 15
- VA return is due May 2
- Refer to instructions for assembly and mailing; we recommend making copies of all forms for your record after signing and prior to mailing and using certified receipts at the post office
- The software does not e-file any forms. Remember to mail!
Sprintax Basics

• Head to the [Sprintax](mailto:tax@gwu.edu) page on our website

• Email [tax@gwu.edu](mailto:tax@gwu.edu) for access code (must have current relationship with GW or had one in 2015); include GWid in email; enter access code at payment stage

• Access code prepares 1040NR/1040NR-EZ and 8843 for free

• States are available for fee paid directly to Sprintax

• Support is handled by Sprintax directly, so use their online chat system, call at 1-866-601-5695 or email [hello@sprintax.com](mailto:hello@sprintax.com)
Q & A
Ready for questions and answers

- Please line up
- If you are next in line, please leave some space for privacy since we’re discussing confidential information
- If you don’t want to stay or think the line looks too long, you can always send us an email at tax@gwu.edu
2015 International Student Tax Workshop

For More Information

Contact the Tax Department at 571-553-8313 or tax@gwu.edu or https://taxdepartment.gwu.edu/