



# Nonresident Tax Webinar - MIT



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# Overview

- ✘ Overview of tax for nonresident students
- ✘ Understand the implications of not filing/misfiling
- ✘ Using Sprintax to assist with tax compliance
- ✘ Questions and discussion



# Important dates for 2022

- ✘ 2022 tax filing season is for income from:
  - ✘ 1st January – 31st December 2022
- ✘ Filing deadline is:
  - ✘ Tuesday, April 18th 2023\*





What determines  
residency for tax  
purposes?

# Resident or nonresident for tax purposes?

## Independent of visa/immigration status

- ✓ Generally, most international students & scholars who are on F, J, M or Q visas are considered nonresident for tax purposes.
- ✓ International students on J1 & F1 visas are automatically considered nonresident for their first 5 calendar years in the US
- ✓ Scholars/Researchers (and their dependents) on J visas are automatically considered nonresidents for 2 out of the last 6 calendar years in the US
- ✓ If they've been in the US for longer than the 5 or 2 year periods, the **Substantial Presence Test** will determine their tax residency – 183 days



# Residency summary

		Number of years exempt from SPT	FICA Exemption
F - 1	Student	5	Y
F - 2	Dependent	5	N
J1	Student, non degree	5	Y
J1	Au pair and EduCare	2 of 6	Y
J1	Camp Counselor (summer camp)	2 of 6	Y
J1	Intern	2 of 6	Y
J1	Summer Work/Travel	2 of 6	Y
J1	Teacher	2 of 6	Y
J1	Trainee	2 of 6	Y
J1	Alien Physician	2 of 6	Y
J1	Student, Bachelor's	5	Y
J1	Student, Doctorate	5	Y
J1	Student, Intern	5	Y
J1	Student, Masters	5	Y
J1	Government Visitor	2 of 6	Y
J1	International Visitor	2 of 6	Y
J1	Professor	2 of 6	Y
J1	Short-Term Scholar	2 of 6	Y
J1	Specialist	2 of 6	Y
J1	Research Scholar	2 of 6	Y
J2		2 of 6	N

# Who must file for 2022?

## Filing obligations for nonresidents



- ✘ Every nonresident who is an exempt individual must complete Form 8843 – irrespective of income or days of presence
- ✘ As there is no personal exemption amount for 2022, any nonresidents who have received taxable earnings or income over \$0 will have a federal filing requirement (Form 1040-NR)
- ✘ Form 1040-NR-EZ has been discontinued since 2020 tax season

Every nonresident has some type of IRS filing obligation

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

OMB No. 1545-0074  
**2020**  
Attachment Sequence No. **102**

Department of the Treasury Internal Revenue Service  
For the year January 1—December 31, 2020, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

Your first name and initial: ELVERA Last name: KING TESTING Your U.S. taxpayer identification number, if any: \_\_\_\_\_

**Fill in your addresses only if you are filing this form by itself and not with your tax return.**

Address in country of residence HOME ADDRESS KILKENNY IRELAND R95 D8H5	Address in the United States MADE UP ADDRESS 1B NEW YORK, NY 10017
---	---

**Part I General Information**

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ F1 11/01/2019  
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.  
F1

2 Of what country or countries were you a citizen during the tax year? IRELAND

3a What country or countries issued you a passport? IRELAND  
b Enter your passport number(s) ▶ 123456789

4a Enter the actual number of days you were present in the United States during:  
2020 366 2019 61 2018 0  
b Enter the number of days in 2020 you claim you can exclude for purposes of the substantial presence test ▶ 366

**Part II Teachers and Trainees**

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2020 ▶ \_\_\_\_\_

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ \_\_\_\_\_

7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_  
2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 \_\_\_\_\_ 2019 \_\_\_\_\_. 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 (2014 through 2019)?  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 2020 ▶  
MANHATTAN SCHOOL OF MUSIC, TEST ADDRESS, NEW YORK, 10017, 3128551469

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ TEST NAME, TEST ADDRESS, NEW YORK, NY, 10017, 3128551469

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_  
2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 \_\_\_\_\_ 2019 \_\_\_\_\_. 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 2020, 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 ▶ \_\_\_\_\_

# Form 8843 – minimum filing requirement for all



# Popular types of US income

- ✓ Employment
- ✓ Scholarship covering costs other than tuition and tuition related expenses
  - Room and board
  - Stipend
- ✓ Investment income/Crypto

## Other Income?

- ✓ Gambling winnings
- ✓ Focus group – gift card
- ✓ Rental income (over 14 nights)
- ✓ Selling art/design works
- ✓ All reportable



IRS Table on Sourcing - <https://www.irs.gov/individuals/international-taxpayers/nonresident-aliens-source-of-income>

Type of Income	Factor Determining Source
Salaries, wages, other compensation	Where services performed
Business income: Personal services	Where services performed
Business income: Sale of inventory - purchased	Where sold
Business income: Sale of inventory - produced	Where produced (Allocation may be necessary)
Interest	Residence of payer
Dividends	Whether a U.S. or foreign corporation (some exceptions)
Rents and Sale of real property	Location of property
Royalties: Patents, copyrights	Where property is used
Sale of personal property	Seller's tax home (some exceptions)
Pensions	Where services were performed that earned the pension
Scholarships - Fellowships	Generally, the residence of the payer



# Income which does not trigger a filing requirement for nonresidents

- ✘ Scholarship for ONLY tuition and related expenses
- ✘ Scholarship received from outside the US
- ✘ Money transferred from parents/relatives overseas
- ✘ Income 'earned' in their home country (investment income, rent, job before moving to US, etc.)
- ✘ Interest on regular savings account



# Income documents

Income documents nonresidents may receive at the end of the tax year

## W2

- ✓ Outlines Wages, Salary, Compensation from the entire year (Employment Earnings)

## 1042-S

- ✓ Fellowship / Taxable Scholarships / Non-Degree Aid
- ✓ Income exempt by a tax treaty
- ✓ Royalty Payments
- ✓ Prize/Award/Miscellaneous foreign payments

## 1099 Series

- ✓ MIT Prizes and Awards
- ✓ Rental income
- ✓ Investment Income
- ✓ Independent Contractor Services and Commissions

Form <b>1042-S</b>		Foreign Person's U.S. Source Income Subject to Withholding				<b>2020</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.						<b>Copy B</b> for Recipient	
0020002839		UNIQUE FORM IDENTIFIER		AMENDED		AMENDMENT NO.			
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3a Exemption code	4a Exemption code	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code	16		
23	4500		00	16			13g Ch. 4 status code		
		3b Tax rate	3c	4b Tax rate	13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any		13j LOB code
		30.00		00.00					
5 Withholding allowance									
6 Net income									
7a Federal tax withheld		1350							
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)					<input type="checkbox"/>				
7c Check if withholding occurred in subsequent year with respect to a partnership interest					<input type="checkbox"/>				
8 Tax withheld by other agents		0							
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)									
(		0		)					
10 Total withholding credit (combine boxes 7a, 8, and 9)									
1350									
11 Tax paid by withholding agent (amounts not withheld) (see instructions)									
0									
12a Withholding agent's EIN		12b Ch. 3 status code		12c Ch. 4 status code		14a Primary Withholding Agent's Name (if applicable)			
11-123456789		20		24		14b Primary Withholding Agent's EIN			
						15 Check if pro-rata basis reporting		<input type="checkbox"/>	
12d Withholding agent's name TRUSTEES OF THE UNIVERSITY					15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code		15c Ch. 4 status code
					15d Intermediary or flow-through entity's name				
					15e Intermediary or flow-through entity's GIIN				
					15f Country code		15g Foreign tax identification number, if any		
12e Withholding agent's Global Intermediary Identification Number (GIIN)					15h Address (number and street)				





## Income Types and Taxability

U.S.-Sourced Income Type	Taxable as Income	Withholding Required	Form Received
Qualified Scholarship or Fellowship	No	No	None
Non-Qualified Scholarship or Fellowship	Yes	Yes – 14% absent treaty	1042-S
Prize or Award	Yes	Yes – 30%	1042-S
Compensation	Yes	Yes – varied	W-2
Compensation – non-employee	Yes	Yes – 30% absent treaty	1042-S
Compensation from individual or foreign organization	Yes	No	None
Royalties	Yes	Yes – 30% absent treaty	1042-S



# Nonresident spouse and dependents

- ✓ Same filing requirements as visa holder:
- ✓ No joint returns for Nonresidents
- ✓ Obligations
  - Minimum is Form 8843
  - Form 1040-NR, if dependent earned US-source income
  - Each dependent should mail them in separate envelopes
- ✓ Nonresident can elect to file as resident – when married to a tax resident - but do the math on both options first!



# FICA taxes

- ✓ Nonresident international students and scholars (J1 & F1) **should not be paying FICA**
- ✓ H-1B, J-2 and TN visa-holders, are subject to FICA taxes from their first day of employment
- ✓ Usually only applied to off-campus employment
  - ✓ However tax residents do pay
- ✓ Opportunity to claim back
  - ✓ From employer
  - ✓ Via Form 843 & Form 8316



# Comparison of impact of FICA taxes on nonresidents

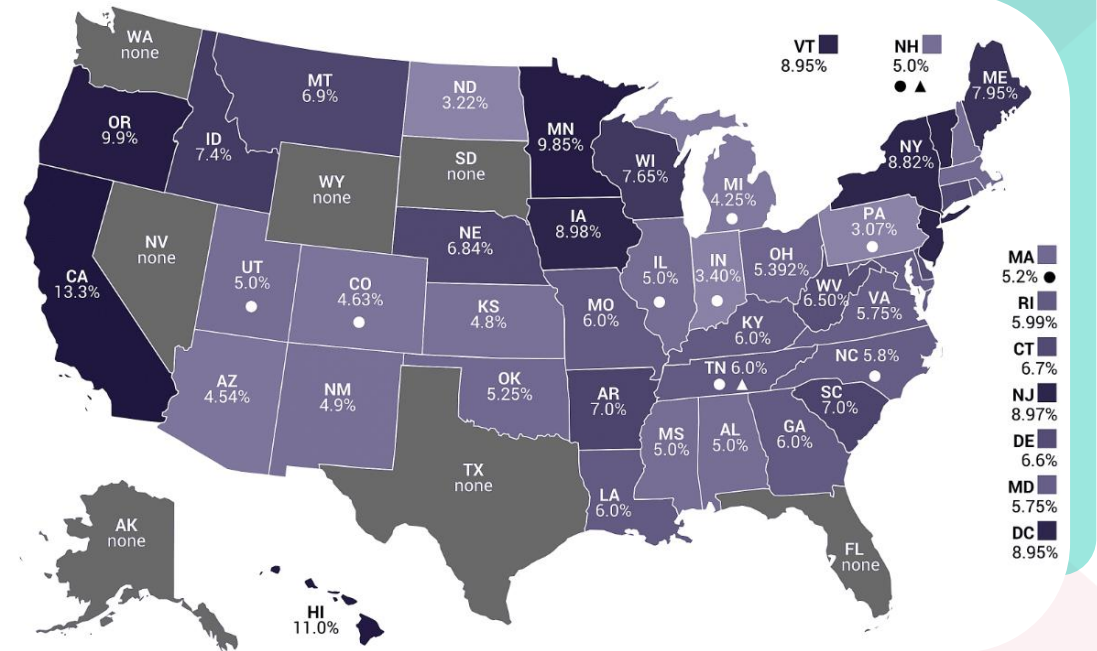
- ✓ If FICA taxes are withheld in error by their employer, they could have a significant amount of money coming out of their pay check that did not need to be withheld
- ✓ First approach is to ask for a refund of the FICA from their employer
- ✓ If employer refuses, they can file a FICA tax return Form 843 and 8316 to the IRS – however, this can take a long time!

Visa type	F-1 Student	J-1 Student	J-1 Intern	J-1 Researcher
Wages	\$20,000	\$30,000	\$40,000	\$50,000
US Tax residency	Nonresident	Nonresident	Nonresident	Nonresident
FICA Taxes Withheld in Error	Yes	Yes	Yes	Yes
FICA Tax %	6.2% Social security + 1.45% Medicare tax (Student portion only)	6.2% Social security + 1.45% Medicare tax (Student portion only)	6.2% Social security + 1.45% Medicare tax (Student portion only)	6.2% Social security + 1.45% Medicare tax (Student portion only)
Student portion of FICA Taxes that could be withheld	<b>\$1,530</b>	<b>\$2,295</b>	<b>\$3,060</b>	<b>\$3,825</b>



# State taxes

- Resident, part-year resident and nonresident status
- Forms and rules vary from state to state
- Federation of Tax Administrators website [www.taxadmin.org/state-tax-forms](http://www.taxadmin.org/state-tax-forms)



# Massachusetts State taxes

## **Resident v Non-resident for MA State Tax**

Nonresident (Form 1-NR/PY):

You are a nonresident if you were not a resident of Massachusetts but earned Massachusetts Income.

## **Part-year resident (Form 1-NR/PY):**

You are a part-year resident if you either moved into or moved out of Massachusetts during the taxable year.

## **Resident (Form 1):**

You are a full-year resident if your residence (domicile) is in Massachusetts or if you maintain a permanent place of abode in Massachusetts and during the year spend more than 183 days in the state



# Massachusetts State taxes

## Do I need to file a MA state tax return?

- you were a resident of Massachusetts, and your gross income was more than \$8,300 — whether received from sources inside or outside of Massachusetts
- you were a part-year resident with an annual Massachusetts gross income of more than \$8,000 - whether received from sources inside or outside of Massachusetts
- you were a non-resident who received Massachusetts source income in excess of your personal exemption amount multiplied by the ratio of your Massachusetts income to your total income



# ITIN

## Individual Taxpayer Identification Number

- ✓ Required when filing Federal return but not eligible for a SSN
- ✓ Most common among scholarship recipients
- ✓ If filing an ITIN before tax return, documents can be certified by a responsible officer at the school
- ✓ If filing an ITIN alongside tax return, **the rules change** and a copy of passport needs to be certified by CAA, or local IRS office/home country passport office/embassy
- ✓ Sprintax ITIN blog for further information: <http://blog.sprintax.com/how-apply-itin-outside-us/>

Form **W-7**  
 (Rev. August 2019)  
 Department of the Treasury  
 Internal Revenue Service

**Application for IRS Individual Taxpayer Identification Number**  
 ▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See separate instructions.

OMB No. 1545-0074

**An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.**

**Before you begin:**  
 • Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).

Application type (check one box):  
 Apply for a new ITIN  
 Renew an existing ITIN

**Reason you're submitting Form W-7.** Read the instructions for the box you check. **Caution:** If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

**a**  Nonresident alien required to get an ITIN to claim tax treaty benefit  
**b**  Nonresident alien filing a U.S. federal tax return  
**c**  U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return  
**d**  Dependent of U.S. citizen/resident alien } If d, enter relationship to U.S. citizen/resident alien (see instructions) ▶ \_\_\_\_\_  
**e**  Spouse of U.S. citizen/resident alien } If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ \_\_\_\_\_  
**f**  Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception  
**g**  Dependent/spouse of a nonresident alien holding a U.S. visa  
**h**  Other (see instructions) ▶ \_\_\_\_\_

Additional information for **a** and **f**. Enter treaty country ▶ \_\_\_\_\_ and treaty article number ▶ \_\_\_\_\_

<b>Name</b> (see instructions)	<b>1a</b> First name	Middle name	Last name
	John		Smith
Name at birth if different . . . ▶	<b>1b</b> First name	Middle name	Last name
	N/A	N/A	N/A

**Applicant's Mailing Address**  
**2** Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.  
 757 3rd Ave, 20th Floor  
 City or town, state or province, and country. Include ZIP code or postal code where appropriate.  
 New York, NY 10017

**Foreign (non-U.S.) Address**  
**3** Street address, apartment number, or rural route number. Don't use a P.O. box number.  
 EAST OF KAILASH,  
 City or town, state or province, and country. Include postal code where appropriate.  
 NEW DELHI, INDIA, 110065

<b>Birth Information</b>	<b>4</b> Date of birth (month / day / year)	Country of birth	City and state or province (optional)	<b>5</b> <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	01 / 01 / 2000	INDIA	JAMMU	

... **6a** Country(ies) of citizenship **6b** Foreign tax ID number (if any) **6c** Type of U.S. visa (if any) number and expiration date



# 1098-T

- ✓ Tuition Statement
- ✓ Mostly used to claim education tax credit
- ✓ Significant cause of misfiling for nonresidents
- ✓ **Not relevant for tax nonresidents**
- ✓ Sometimes - all students with an SSN on file with their school will get one, even nonresidents, so it can cause a lot of confusion!
- ✓ 1098-T can be found on MITPay for those who qualify

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number The Institute 123 Connecticut Way Good Place, MA 86753		1 Payments received for qualified tuition and related expenses \$ 48075.00	OMB No. 1545-1574 <b>2021</b> Form <b>1098-T</b>	<b>Tuition Statement</b>
FILER'S employer identification no. 000000		2		
STUDENT'S TIN 000-00-0000	3		<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
STUDENT'S name Jeremy Beremy	4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5000.00		
Street address (including apt. no.) 9 Opal Tree Place	6 Adjustments to scholarships or grants for a prior year \$		7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2022 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Boston, MA 02115	8 Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input checked="" type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	10 Ins. contract reimb./refund \$			

Form **1098-T** (keep for your records) [www.irs.gov/Form1098T](http://www.irs.gov/Form1098T) Department of the Treasury - Internal Revenue Service

# How to Report Taxable Grants

Your total scholarship and/or fellowship grants received during **2022** must be reported on Form 1040-NR, Line 1b; be sure to attach Form 1042-S to your return:

<b>Income</b>	1a	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	1a	
<b>Effectively</b>	b	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions . . . . .	1b	10,000
<b>Connected</b>	c	Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e) . . . . .	1c	
<b>With U.S.</b>				
<b>Trade or</b>	2a	Tax-exempt interest . . . . .	2a	
<b>Business</b>	3a	Qualified dividends . . . . .	3a	
	4a	IRA distributions . . . . .	4a	
	b	Taxable interest . . . . .	2b	
	b	Ordinary dividends . . . . .	3b	
	b	Taxable amount . . . . .	4b	

Enter amounts used for tuition and course-related expenses (e.g., qualified expenses) on Line 10c (to the extent the amounts are included on Line 1b) to ensure that only the non-qualified portions of your scholarship and/or fellowship grants are taxed:

10	Adjustments to income:		
a	From Schedule 1 (Form 1040), line 22 . . . . .	10a	
b	Charitable contributions for certain residents of India. See instructions . . . . .	10b	
c	Scholarship and fellowship grants excluded . . . . .	10c	5,000
d	Add lines 10a through 10c. These are your <b>total adjustments to income</b> . . . . .	10d	5,000

# How to Report Taxable Grants, Cont.

If any or all of your scholarship/fellowship grant is exempt by treaty, include the treaty-exempt amount on Line 1c, and complete item L of Form 1040-NR, Schedule OI:

<b>Income Effectively Connected With U.S. Trade or Business</b>	<b>1a</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1a</b>	
	<b>b</b> Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions . . . . .	<b>1b</b>	<b>10,000</b>
	<b>c</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e) . . . . .	<b>1c</b>	<b>4,000</b>
	<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	
	<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	
		<b>b</b> Taxable interest . . . . .	<b>2b</b>
		<b>b</b> Ordinary dividends . . . . .	<b>3b</b>

**L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

**1.** Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
Italy	20	4	4,000
<b>(e) Total.</b> Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b . . . . .			<b>4,000</b>

# Timelines for a refund

- ✓ Federal
  - ✓ 6 weeks - 6 months (in normal times)
  - ✓ Contact IRS to follow up - 'Where's my refund' <https://irs.gov/refunds>
- ✓ State
  - ✓ Similar but will vary from state to state



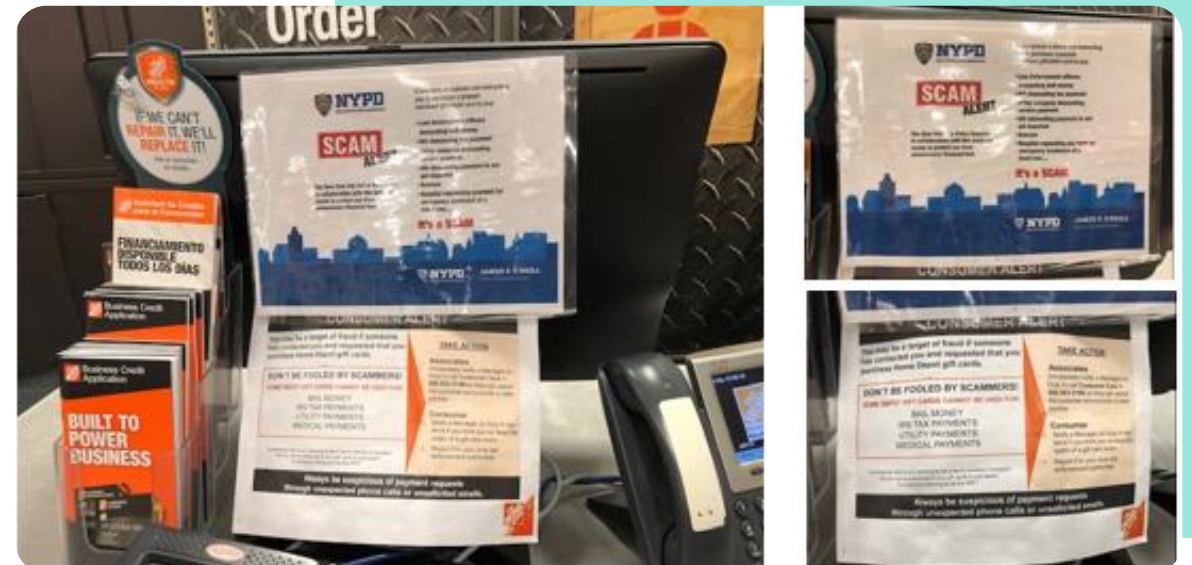


# Tax Scams

- ✓ Use caution and common sense
- ✓ IRS would never ask for personal details without proper communication
- ✓ IRS are not seeking to penalize anyone – they just want to make sure that the fair and correct taxes are paid on time

Tax scams generally have the same format (internationally!)

- ✓ Money Owed
- ✓ “Instant” payment will make the problem go away
- ✓ Voucher/prepaid credit card reference preferred payment option



# Filing incorrectly and the stimulus checks

# 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.
  - 1040X - Amended US Individual Income Tax Return
  - Simple form, similar to 1040



# Implications of not filing

- ✓ Nonresidents are required to comply with all US laws, including IRS & filing tax forms (even if only 8843).
- ✓ Remaining compliant is part of maintaining visa status in the US.
- ✓ Not filing could **affect future immigration status** (like H1B, LPR)
- ✓ Fines, penalties and interest can accrue if the IRS are owed
- ✓ Might be missing out on a refund!





# Using Sprintax





# Email from school/institution



You should expect to receive a similar email from MIT's International Students Office, which will include your link to Sprintax (and your unique code shown in Step 3 of the email, if you don't have access to MIT login).

**Complete Your Tax Return**

Dear Anna,

It is important to be aware that, as a nonresident in the US, you're legally required to file a tax return if you received US income during 2021 by the 18 April 2022 deadline. And even if you didn't work or receive income in the US, you're still obliged to file a Form 8843 with the IRS.

**SprintUniversity** has arranged **access to Sprintax** for you. Sprintax will guide you through the tax preparation process, arrange the necessary documents and check if you're due a tax refund. Sprintax was used by over 170,000 international students, scholars and nonresidents last year, and the average Federal refund received by eligible students was over **\$1,185**.

**All you need to do is:**

- 1 Register and follow the simple instructions
- 2 Complete the online questionnaire
- 3 Enter your unique code: **Demo TestCode** in the box on the "Review your order" page
- 4 Sprintax will prepare your tax return

[Complete Tax Return](#)

Once you complete the preparation process in the Sprintax software, you may need to print, sign and mail your documents to the IRS.

Depending on your circumstances, you may be able to E-file your Federal tax return. However, this will depend on certain eligibility criteria. You can learn more about eligibility in this Sprintax blog - <https://blog.sprintax.com/nonresident-federal-tax-filing-live/>

If you have a state filing requirement, you must also mail this to the tax authorities. Finally, if you only need to file Form 8843, this will also need to be mailed to the IRS.

If you have any questions, the Sprintax team will be happy to help via their **24/7 Live Chat**.

Best Regards,

SprintUniversity

# My Account

Home » My Account

Username or email address \*

Password \*

Remember me

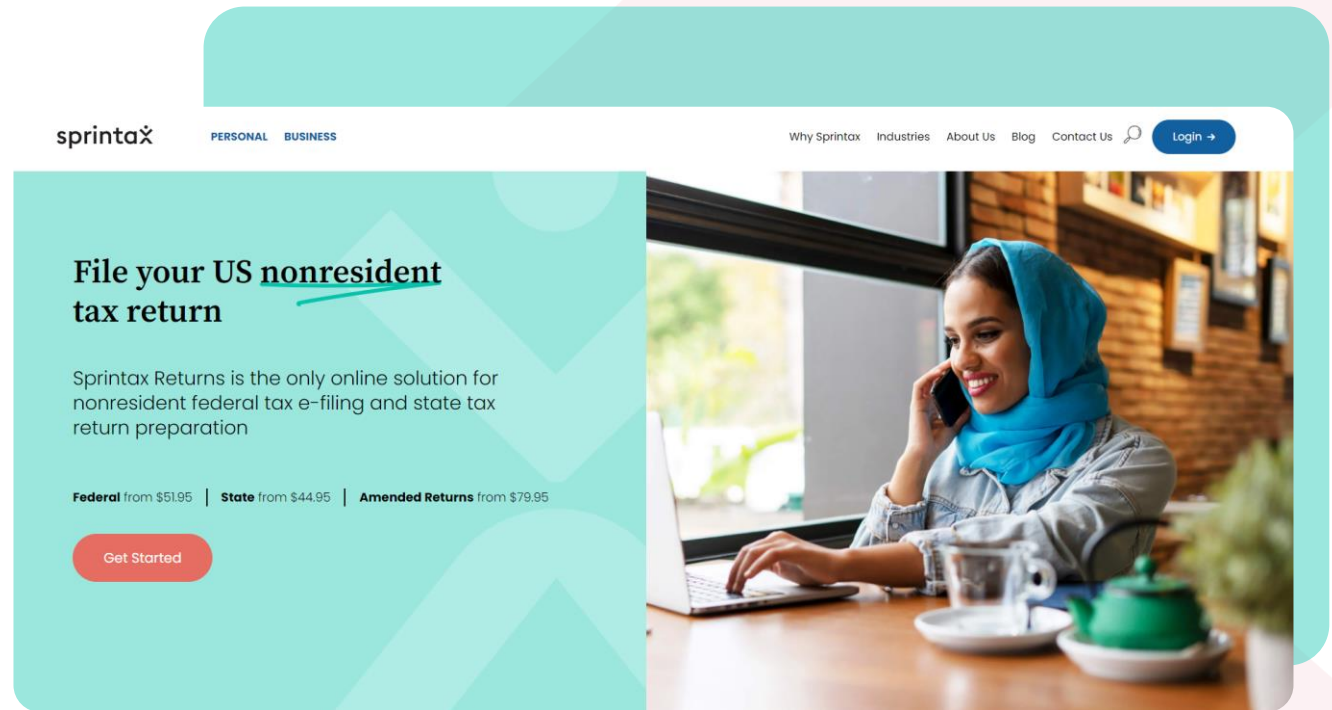
[Lost your password?](#)

Login

Log in with MIT Touchstone

# Login page

- ✓ The link will bring you to the Sprintax landing page where you register an account for free



# Using Sprintax Calculus?

- 1042-s will be available by logging into your Sprintax Calculus account (provided consented to receive electronically)
- On the same screen you download your 1042-S you will see a green button which provides access to Sprintax returns
- All data in Calculus and tax forms will be transferred over for you – just confirm info is correct and add any additional tax forms

## Congratulations - Your 2022 record has been finalized!

Note that your record is locked for changes after the tax year is finalized. If you want to apply changes to your record that you believe can affect your form 1042-S, contact TDS Demo 6.



I consent to receive Form 1042-S in electronic format in lieu of receiving a paper copy in my TDS account. [Consent form](#)

### 1042-S Forms

Note: this is your 1042-S copy. You only need to keep it for your records. You will need it for your end of year tax return

### Would you like to use our Sprintax tax preparation system?

You can automatically transfer your details and 1042-S forms to SprintaxNR. Please select "Yes" below, and sign in to SprintaxNR using the same credentials as your TDS account.

YES, TAKE ME TO SPRINTAX

NO, THANK YOU

# Residency determination

- ✓ Once in the system you will be asked questions about your time in the US and your visa details
- ✓ We will confirm residency for tax purposes
- ✓ If you are resident for tax purposes we will stop you at this page and also recommend our partner for resident taxes, **Turbotax** (only if you are a resident for tax purposes).

sprintax Anna Fitzpatrick Tax Year 2022 progress 96%

## Residency Status

Residency

You are here

- RESIDENCY
  - Residency Status →
  - Visa Details
- GETTING TO KNOW YOU
- LET'S TALK MONEY
- OFFSET YOUR EXPENSES
- ABOUT YOUR COLLEGE
- STATE TAXES
- REVIEW
- FINALIZING

Have you been a US citizen, by birth or naturalization, on the last day of 2022?  
Yes  No

Have you ever been a green card holder?  
Yes  No

Have you ever applied for US citizenship/ lawful residence?  
Yes  No

### Visiting the US

Were you in the US during the 2022 tax year?  
Yes  No

When was your first visit to the US?  
2015

Are you still in the US?  
Yes  No

Please provide details below of all your visits to the US starting from 2015.

Visa Type / Status	US Entry Date	US Leave Date
J1 - Summer Work ...	06/06/2015	08/28/2015
F1 - Student	06/23/2021	12/26/2022

+ Add Visit



# Income details

The screenshot shows the Sprintax web interface for a user named Anna Fitzpatrick, Tax Year 2022. The progress bar is at 30%. The main heading is "W-2 forms [1]" with a sub-heading "Let's Talk Money". A "You are here" sidebar lists steps: RESIDENCY, GETTING TO KNOW YOU, LET'S TALK MONEY (selected), OFFSET YOUR EXPENSES, ABOUT YOUR COLLEGE, STATE TAXES, REVIEW, and FINALIZING. Under "LET'S TALK MONEY", there are "Income Documents" and "W-2 forms [1]". The "Instructions" section states: "We recommend that you use Copy C of your W-2 form to complete your income and tax information. If the information in boxes 16-20 differs on copies B and C of your W-2 form, please attach copy C to your Federal tax return. DO NOT combine information from different forms. If your original W-2 does not have amounts in boxes 16-20 on two rows, do not enter any information on the second row below." Below the instructions is a section to "Upload a scan or photo of your income document" with a note: "The uploaded file should contain only one page!". There is a drag-and-drop area with a plus icon and a "Browse Files" button. A "Select employer type" dropdown menu is set to "Please Select". At the bottom, a table shows a preview of a W-2 form with fields for Employer identification number (EIN), Employer's social security number, OMB No. 1545-0048, and Federal income tax withheld.

sprintax Anna Fitzpatrick Tax Year 2022 progress 30%

## W-2 forms [1]

Let's Talk Money

You are here

- RESIDENCY
- GETTING TO KNOW YOU
- LET'S TALK MONEY
  - Income Documents
  - W-2 forms [1]
- OFFSET YOUR EXPENSES
- ABOUT YOUR COLLEGE
- STATE TAXES
- REVIEW
- FINALIZING

**Instructions:**

We recommend that you use Copy C of your W-2 form to complete your income and tax information. If the information in boxes 16-20 differs on copies B and C of your W-2 form, please attach copy C to your Federal tax return. DO NOT combine information from different forms. If your original W-2 does not have amounts in boxes 16-20 on two rows, do not enter any information on the second row below.

**Upload a scan or photo of your income document**  
The uploaded file should contain only one page!

Drag your file here to start uploading.  
OR  
Browse Files

Select employer type  
Please Select

Employer identification number (EIN)	Employer's social security number 254-05-8005	OMB No. 1545-0048	1 Wages, tips, other compensation	2 Federal income tax withheld
--------------------------------------	--	-------------------	-----------------------------------	-------------------------------

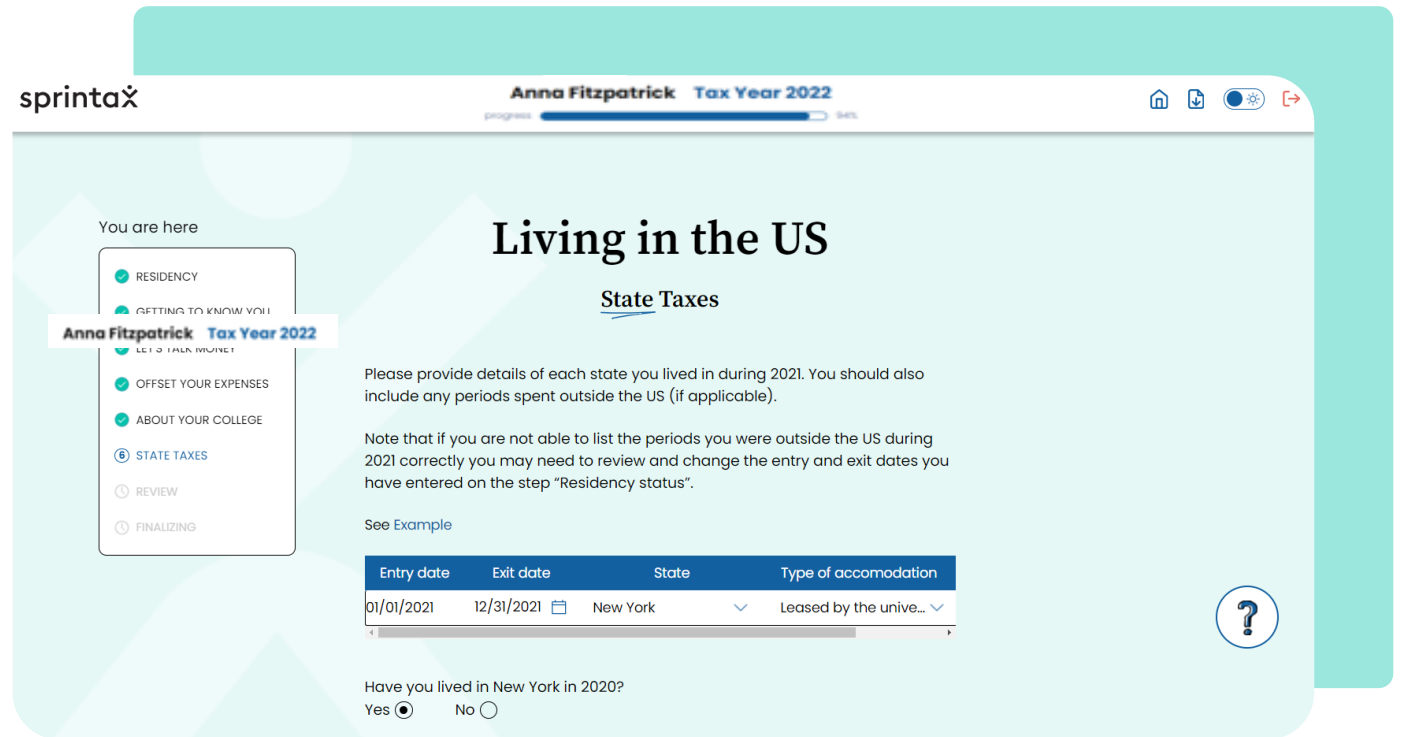
✘ Income document information provided from W-2, 1042-S, 1099's

✘ Also note the **Support** button which you can use to access the FAQs or ask the **live chat team** questions as you go through the system

✘ OCR (Optical Character Recognition is here!)

# State taxes

- ✓ The system will also recognize if you need to file a state tax return
- ✓ Some students may have multiple state filing requirements, depending on their circumstances



The screenshot shows the Sprintax web application interface for Anna Fitzpatrick, Tax Year 2022. The progress bar is at 94%. The main heading is "Living in the US" with a sub-heading "State Taxes". A sidebar on the left shows a progress list: RESIDENCY, GETTING TO KNOW YOU, Anna Fitzpatrick Tax Year 2022 LET'S TALK MONEY, OFFSET YOUR EXPENSES, ABOUT YOUR COLLEGE, STATE TAXES (highlighted), REVIEW, and FINALIZING. The main content area contains instructions: "Please provide details of each state you lived in during 2021. You should also include any periods spent outside the US (if applicable). Note that if you are not able to list the periods you were outside the US during 2021 correctly you may need to review and change the entry and exit dates you have entered on the step 'Residency status'." Below this is a "See Example" link and a table with columns: Entry date, Exit date, State, and Type of accommodation. The table has one row: 01/01/2021, 12/31/2021, New York, Leased by the unive... Below the table is a question: "Have you lived in New York in 2020?" with radio buttons for Yes (selected) and No.

Entry date	Exit date	State	Type of accommodation
01/01/2021	12/31/2021	New York	Leased by the unive...



# State taxes

- ✓ An example is shown where the system has identified that the student has a state filing requirement from New York

sprintax

Anna Fitzpatrick Tax Year 2022

progress 94%

## State return

State Taxes

You are here

- RESIDENCY
- GETTING TO KNOW YOU
- LET'S TALK MONEY
- OFFSET YOUR EXPENSES
- ABOUT YOUR COLLEGE
- STATE TAXES**
  - Transferring your data
  - Living in the US
  - Kansas residency determination
  - State return →
- REVIEW
- FINALIZING

We have reviewed your information and found that you need to file the following tax return(s):

Select the State Tax Return/s you would like to file

Kansas

If you have an access code you can enter it later on the order review page.



# Order breakdown

✓ At the end of the process Sprintax will outline the order breakdown and the costs involved

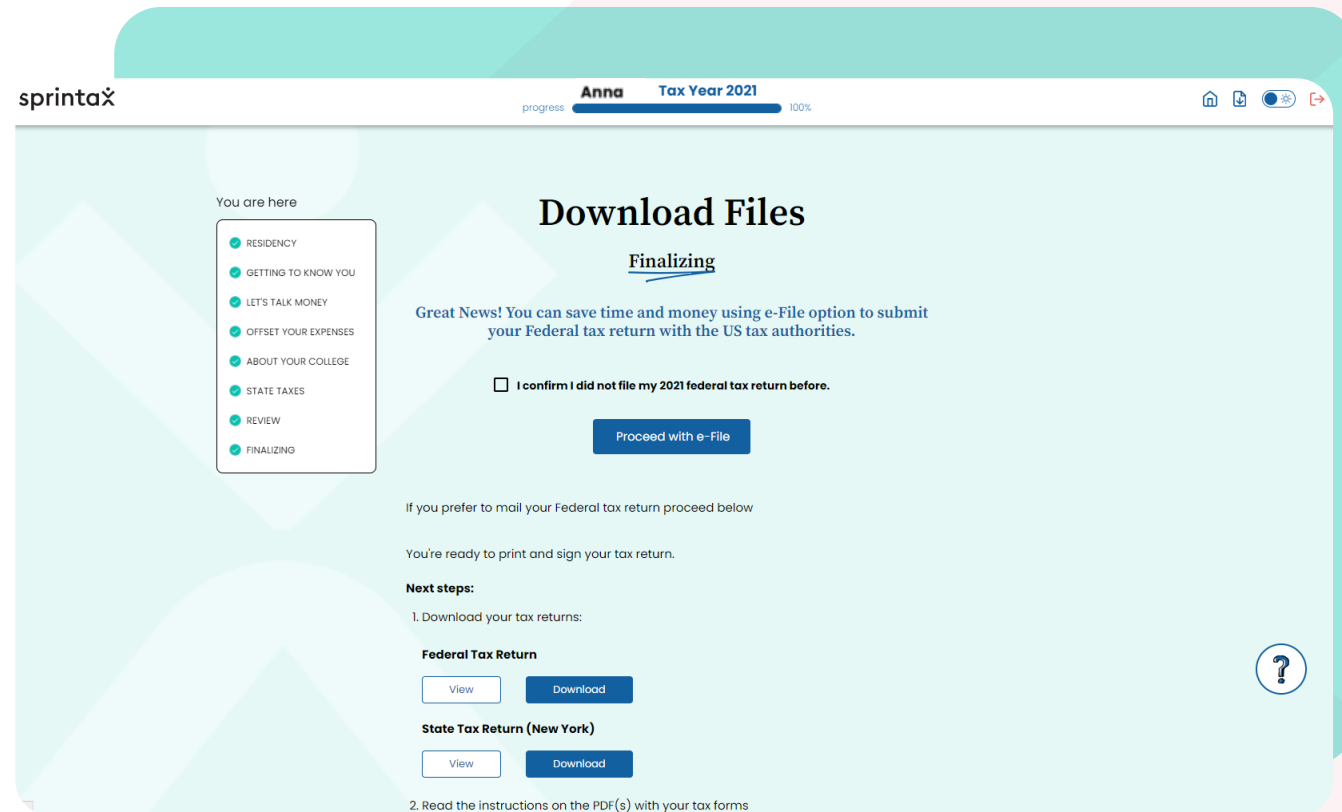
The screenshot shows the 'Review' screen in the Sprintax app. At the top, it says 'Anna Fitzpatrick Tax Year 2022' with a progress bar at 99%. Below this, the word 'Review' is displayed in a large font, with 'Finalizing' underneath it. On the left side, there is a vertical list of steps under the heading 'You are here': RESIDENCY, GETTING TO KNOW YOU, LET'S TALK MONEY, OFFSET YOUR EXPENSES, ABOUT YOUR COLLEGE, STATE TAXES, REVIEW, and FINALIZING (which is highlighted with a blue circle and a right-pointing arrow). To the right of this list is a table with the following data:

Order Name	Order Details	Amount	Status
<b>FEDERAL RETURN</b>	1042 NR Scholarship and fellowship grants Employment income Tax treaty exemptions (more)	<b>\$ 51.95</b>	
<b>STATE RETURN (KANSAS)</b>	Tax credits Exemptions and deductions Data transferred from federal tax return.	<b>\$ 44.95</b>	<b>REMOVE</b>

At the bottom of the screen, there are navigation arrows (back and forward) and a circular icon with a white 'X' on a blue background.

# E-filing is now available for federal returns

- ✓ The option to e-file is here for federal tax returns!
- ✓ Students will see the option to proceed with federal e-filing if it is available to them
- ✓ <http://blog.sprintax.com/nonresident-federal-tax-efiling-live/>





# Generation of tax forms



TEST AUTO  
214 LEXINGTON AVE, 21B  
NEW YORK, NY 10108

Dear TEST,

Enclosed please find two copies of your 2021 federal income tax return, which you prepared through Sprintax tax software.  
File one copy with the Internal Revenue Service and retain the second copy for your records.

**Tax Summary**

Filing Status	Other single nonresident alien
Gross Income	\$15000
Federal Adjusted Gross Income	\$15000
Federal Taxable Income	\$12550
Refund Amount	\$2290

We have attached instructions detailing how to file your tax return with the IRS.

**How much is my refund?**

Your federal tax refund is \$ 2290. This amount will be credited to your tax return next year as you instructed.

**How do I file my tax return?**

Your tax return must be received by May 17th. However, we recommend you mail your federal return as soon as possible using the United States Post Office certified mail service, to:

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

If you want to use approved Private Delivery Service, please mail it to:

Austin - Internal Revenue Submission Processing Center  
3651 S IH35,  
Austin, TX 78741

Form **1040-NR** Department of the Treasury—Internal Revenue Service (99) **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

**Filing Status**  
 Single     Married filing separately (MFS)     Qualifying widow(er) (QW)  
 Check only one box. If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial: TEST    Last name: AUTO    Your identifying number (see instructions): 213 00 5126

Home address (number and street or rural route). If you have a P.O. box, see instructions.  
 214 LEXINGTON AVE    Apt. no. 21B    Check if:  Individual     Estate or Trust

City, town, or post office. If you have a foreign address, also complete spaces below. State: NY    ZIP code: 10108

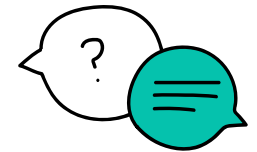
NEW YORK    Foreign country name:    Foreign province/state/county:    Foreign postal code:

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.): Child tax credit	Credit for other dependents
	If more than four dependents, see instructions and check here <input type="checkbox"/>					

<b>Income Effectively Connected With U.S. Trade or Business</b>	<b>1a</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1a</b>	15000
	<b>b</b> Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions	<b>1b</b>	0
	<b>c</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	<b>1c</b>	19000
	<b>2a</b> Tax-exempt interest	<b>2a</b>	
	<b>3a</b> Qualified dividends	<b>3a</b>	0
	<b>4a</b> IRA distributions	<b>4a</b>	0
	<b>5a</b> Pensions and annuities	<b>5a</b>	0
	<b>6</b> Reserved for future use	<b>6</b>	
	<b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	<b>7</b>	0
	<b>8</b> Other income from Schedule 1 (Form 1040), line 10	<b>8</b>	0
	<b>9</b> Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>	<b>9</b>	15000
	<b>10</b> Adjustments to income:		
	<b>a</b> From Schedule 1 (Form 1040), line 26	<b>10a</b>	0
	<b>b</b> Reserved for future use	<b>10b</b>	
	<b>c</b> Scholarship and fellowship grants excluded	<b>10c</b>	0
	<b>d</b> Add lines 10a and 10c. These are your <b>total adjustments to income</b>	<b>10d</b>	0
	<b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	15000
	<b>12a</b> Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions	<b>12a</b>	2450
	<b>b</b> Charitable contributions for certain residents of India. See instructions	<b>12b</b>	0
	<b>c</b> Add lines 12a and 12b	<b>12c</b>	2450
	<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13a</b>	
	<b>b</b> Exemptions for estates and trusts only. See instructions	<b>13b</b>	
	<b>c</b> Add lines 13a and 13b	<b>13c</b>	2450
	<b>14</b> Add lines 12c and 13c	<b>14</b>	2450
	<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>	12550

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 113640 Form 1040-NR (2021)



State tax returns, and Form 8843 alone will still need to be mailed

Instructions provided

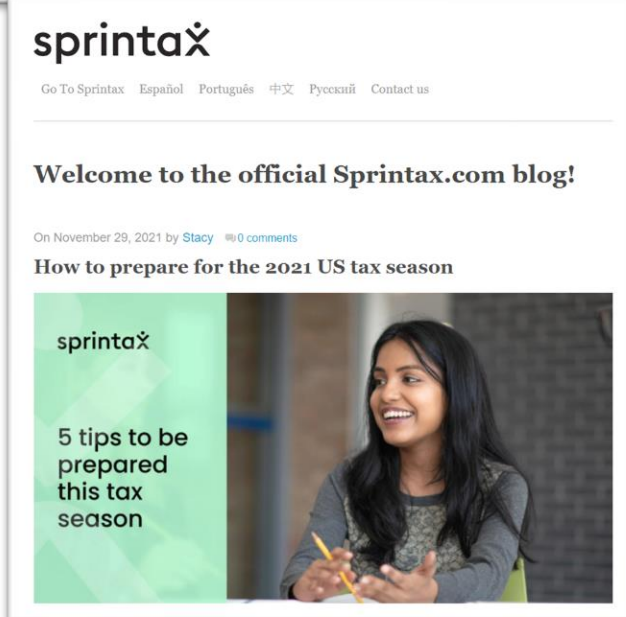
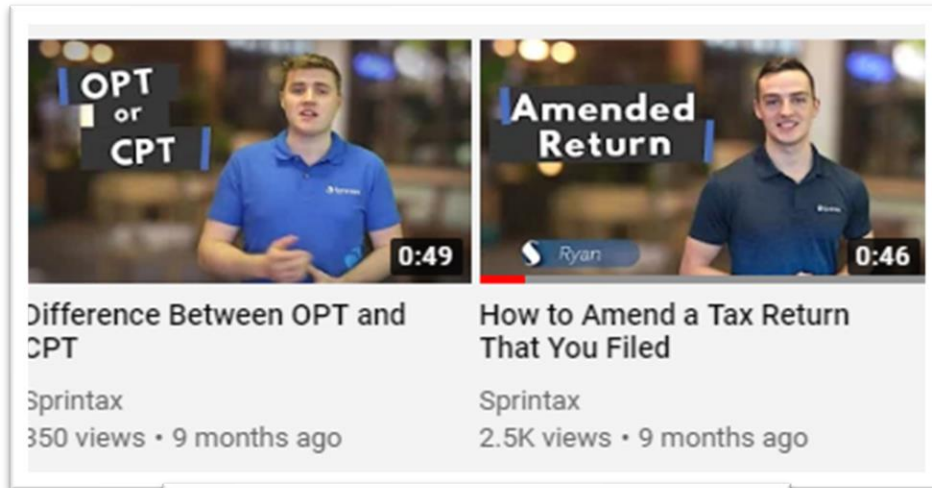


# Other Support



# Other support

- ✘ Educational tax videos on YouTube
- ✘ Blog content for tax awareness
- ✘ 24/7 live chat
- ✘ Tax workshops and webinars
- ✘ Recording and slides from today's session will be available to you by Wednesday March 1<sup>st</sup>.



# THANK YOU!



Live Chat on the [www.Sprintax.com](http://www.Sprintax.com)

**sprintax**  
[www.sprintax.com](http://www.sprintax.com)



# Whom May I Contact About?

- ▶ MIT and Sprintax are each available to provide certain assistance, for example:

Question	Contact
I haven't received my MIT-issued tax forms (W-2 or 1042-S). How can I get a copy?	Send email to MIT VPF HR/Payroll (email: payroll@mit.edu)
How do I submit my tax return via <u>Sprintax</u> ?	Go to MIT ISO website to access <u>Sprintax</u> ( <a href="https://iso.mit.edu/maintaining-status/taxes/mit-sprintax/">https://iso.mit.edu/maintaining-status/taxes/mit-sprintax/</a> )
I need some help filing my taxes. Who can answer my tax questions?	<ul style="list-style-type: none"><li>• <u>Sprintax</u> (online assistance 24/7 via links on <u>Sprintax</u> forms)</li><li>• MIT VPF HR/Payroll and the ISO cannot provide individual tax guidance</li><li>• For professional assistance to file your income tax returns, beyond using <u>Sprintax</u> resources, please consult the list of local tax preparers available on the <u>VPF "How to Get Tax Help" webpage</u></li></ul>



# MIT Online Tax Resources

- ▶ <https://iso.mit.edu/maintaining-status/taxes/>
- ▶ <https://vpf.mit.edu/tax-guidance-for-nonresident-aliens>

## IRS Resources

- ▶ Foreign Students, Scholars, Teachers, Researchers and Exchange Visitors  
<https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>
- ▶ Taxation of Nonresident Aliens  
<https://www.irs.gov/individuals/international-taxpayers/taxation-of-nonresident-aliens>
- ▶ U.S. Tax Guide for Aliens - Publication 519  
<https://www.irs.gov/forms-pubs/about-publication-519>
- ▶ Withholding of Tax on Nonresident Aliens and Foreign Entities - Publication 515  
<https://www.irs.gov/forms-pubs/about-publication-515>
- ▶ Taxable and Nontaxable Income - Publication 525  
<https://www.irs.gov/forms-pubs/about-publication-525>
- ▶ U.S. Tax Treaties - Publication 901  
<https://www.irs.gov/pub/irs-pdf/p901.pdf>

# MIT ISO Guidance

- ▶ Please access the Taxes page on the ISO website: <https://iso.mit.edu/maintaining-status/taxes>
- ▶ There will be a link provided to access the Sprintax software beginning on or about March 1, 2023
  - ▶ MIT International Students will be able to access Sprintax via Kerberos login
    - ▶ MIT ISO provides the Sprintax software for Free to file the U.S. Federal income tax return
    - ▶ Sprintax provides access for filing State income tax returns in certain States (but students will be responsible for costs for filing State income tax returns)
      - ▶ Please review the tax or revenue office for each State in which you resided during 2022 to verify if you need to file a State income tax return, what documents are required to be filed, and the filing deadline for that State
- ▶ Recommendations
  - ▶ Please assemble ALL of the documentation needed BEFORE you begin your income tax return filing through Sprintax (guidance available on MIT Sprintax webpage: <https://iso.mit.edu/maintaining-status/taxes/mit-sprintax/>)
  - ▶ Please be sure to file your U.S. Federal and Massachusetts State income tax returns **NO LATER THAN** the deadline of **APRIL 18, 2023**

# Thank You

- Presentation Files and Video Recording will be available on the VPF Website
- on the [“How To Get Tax Help” webpage](#)

Thank You

Presentation Files and Video  
Recording will be available  
on the VPF Website  
on the [“How To Get Tax  
Help” webpage](#)

Page 4

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for Finance

