

International Students and Scholars
Nonresident Tax Filing Information Session
March 19, 2020



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Nonresident Tax Filing Information

Agenda

- General Overview of U.S. Tax and Tax Forms
- Items subject to tax
- Income Tax Returns and Sprintax
- Resources

General Overview of U.S. Tax



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General Overview of U.S. Tax

- Emory is home to over 2,700 international students and over 1,200 international scholars from over 100 countries
 - Three leading nations of origin are China, South Korea, & India
- VISA Types
 - Students – generally F-1
 - Scholars – generally J-1 or H1B

General Overview of U.S. Tax

- Basic Definitions
 - ***Nonresident Alien for U.S. Tax Purposes*** (“NRA”)
 - Not a U.S. citizen and **does not** meet either the "green card" test or the "substantial presence" test
 - Special rules for withholding on compensation income (regardless of marital status)
 - Single & 1 exemption for federal, special NRA withholding calculation
 - Single & 0 exemption for state
 - Generally must file separate return and cannot claim dependents even if married

General Overview of U.S. Tax

- Basic Definitions
 - **Resident Alien for US Tax Purposes (“RA”)**–
 - Not a U.S. citizen but **meets** either the "green card" test or the "substantial presence" test
 - Generally follows same U.S. tax rules as U.S. citizens
 - **Substantial Presence Test (“SPT”)** – Complex rules. Test determines whether the foreign national (non U.S. citizen) has been in the U.S. a substantial amount of time (183 days) over the current and preceding two years. (count of days present)

General Overview of U.S. Tax

- Substantial Presence Test
 - ***F VISA***
 - Generally exempt from counting days in the U.S. toward the substantial presence test for first 5 calendar years
 - Even if in the U.S. 1 day during calendar year it counts as 1 year toward the 5
 - ***J Visa***
 - Generally exempt from counting days in the U.S. toward the substantial presence test for first 2 calendar years
 - Must begin counting days if present in U.S. any part of 2 of the prior 6 calendar years

General Overview of U.S. Tax

U.S. Tax Law (Internal Revenue Code or “IRC”) contains specific rules regarding payments to non U.S. citizens. Rules vary based on VISA Type, country, payment type and length of stay in the U.S.

- Students & Faculty
- Emory Visitors
- Payments outside U.S.
- No two people are the same, even if from the same country

General Overview of U.S. Tax

Types of Tax

- Income –
 - Tax on all types of income
 - Graduated tax rates
- Federal Insurance Contributions Act (FICA) –
 - Taxes on Wages paid in to Social Security (old age) and Medicare (insurance)
 - Social Security = 6.2% of wages, Medicare = 1.45% of wages
 - Exempt until January 1 of year become Resident Alien
 - RA students are exempt only in months enrolled in classes fulltime

Items Subject to Tax



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Items Subject to Tax

Nonresident aliens (“NRA”) are generally subject to tax on:

- Income earned in U.S. (Compensation)
 - Employee – taxes withheld based on IRS withholding tables
 - Nonemployee (Independent Contractor**) – taxes withheld at 30% rate
- Taxable scholarship income
 - Scholarships in excess of required fees (Required fees = tuition and books)
 - Taxed at a 14% rate
- Prizes/awards
 - Taxes withheld at 30% rate

**Note: Only certain VISA types are authorized to be paid as independent contractors with proper Employment Authorization Documents. Students on F-1 visas generally cannot be paid as independent contractors.

Items Subject to Tax

- Tax Treaties
 - Tax treaties can exempt certain types of income from taxes
 - Treaties may contain dollar limits as well as limitation on time in U.S.
 - For certain Treaties, exceeding these limits results in retroactive tax
 - Treaties are also specific by country, income type, Visa type, purpose in U.S. and length of time in U.S.
 - Two individuals from the same country may not receive the same benefits

Items Subject to Tax

- Tax Treaties
 - Treaty is based on the last country of Tax Residency which is not necessarily country of citizenship
 - Tax residency country is where you resided 1 year or more prior to entering U.S.
 - Tax treaty benefits are **not** officially claimed until the federal and state income tax returns are filed.

Tax Forms and ID Numbers



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Tax Forms and ID Numbers

Tax Forms – Completed before receiving payments (filed with tax office)

- Form W-8BEN - Certificate of Foreign Status of Beneficial Owner
 - Completed by any non U.S. citizen before payment made
- Form W-4/G-4 – Employee’s Withholding Allowance Certificate
 - Provided by each Employee to Employer
 - Basis for computing withholding of income taxes from paychecks
 - For Nonresident Aliens must be:
 - Single & 1 exemption for federal, special NRA withholding calculation
 - Single & 0 exemption for state
- Form 8233 - Exemption From Withholding on Compensation
 - Completed prior to receiving treaty benefits
 - New form must be completed for each calendar year

Tax Forms and ID Numbers

Tax Forms – Annual (provided TO individuals)

- Form W-2 – Wage and Tax Statement
 - Provided by Employer to each Employee (payroll department)
 - Due to individual by January 31 each year
- Form 1042-S - Foreign Person's U.S. Source Income Subject to Withholding
 - Form reflects payments subject to NRA withholding tax and those exempt from tax under tax treaty
 - Must be provided to individuals by March 15th each year (Emory nonresident tax office works to provide by January 31st)

Tax Forms and ID Numbers

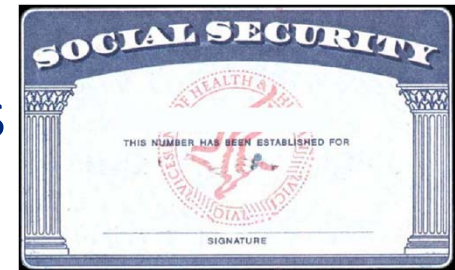
Tax Forms – Annual (Completed and filed by individuals)

- Form 1040NR or 1040NR-EZ – Income Tax Return
 - Annual tax return to report income - filed by NRAs
 - Due by April 15th each year (Note: Cannot efile)
- Form 8843 – Statement for Exempt Individuals and Individuals With a Medical Condition
 - Filed annually either with tax return or separate if no return filed
 - All with F or J visas must complete (including F-2 or J-2)

Tax Forms and ID Numbers

Social Security Number

- If you are eligible to work in the U.S. and have employment, you are eligible to receive a social security number (SSN)
- You must apply for a SSN as soon as possible after obtaining employment. Please follow the instructions provided by ISSS to receive your number
 - You can begin working at Emory without a SSN
 - You are NOT eligible for any tax treaty benefits without a SSN.
- SSN do not expire.



Tax Forms and ID Numbers

Individual Taxpayer ID Number

- If you are not working in the U.S. you are not eligible for a Social Security Number but may obtain an Individual Taxpayer ID Number (“ITIN”) **if** you are required to file an income tax return
- ITINs are applied for as part of the income tax return filing
- Unused ITINs expire if not used on a tax return for 3 years
- Note: If you only have to file Form 8843, you do not need a SSN or ITIN

Income Tax Returns and Sprintax



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Income Tax Returns

- US tax law requires ALL nonresidents file US federal and state income tax returns if they have any U.S. source income
- The terms of students' and scholars' visas require them to be in compliance with ALL laws of the US including income tax filing!
- The US Citizenship and Immigration Services (USCIS) will consult the US Internal Revenue Service (IRS) for permanent residence status filings: "Did this nonimmigrant always file his/her tax return/report?"
- Any tax treaty benefits are not officially claimed until the federal and state tax returns are filed!

Income Tax Returns

- Nearly all students with income will file the 1040NR-EZ.
- Most scholars and some students will be required to file the 1040NR.
 - Claiming spouse and/or dependents – Only if from:
 - Mexico, Canada
 - Korea
 - India—students only
 - Itemize deductions—charitable contributions
 - ‘Other’ Income – prizes, awards, etc.
 - Dividend Income

Income Tax Returns

- Don't start without...
 - Passport, I-20/DS-2019, I-94, Visa
 - All W-2s for the tax year
 - All 1042-Ss
 - All 1099s (DIV, G, INT, MISC)
 - SSN or TIN (social security number or ITIN) (*if applicable*)

Note: Nonresidents will NOT need Form 1098-T and should not include information from this form on their return.

Income Tax Returns

- Marriage/family and NRA taxes
 - File your return based on your status as of 31 December
 - Single is single on 31 December of the tax year
 - Married is married on 31 December of the tax year
 - Only NRA from Canada & Mexico, Korea, or India (students only) and claim dependents on their NR return. **Note: With the tax changes in effect for 2019, there is no tax benefit for a NRA to claim dependents**
 - Will require a federal NR form – note you will still be filing Married Filing Separate
 - Note that with the tax changes in effect for 2019, there is no tax benefit for NRAs

Income Tax Returns

- Georgia Form 500
 - If an individual must file a federal form, then he/she must file a state form as well. Most will be filing a Georgia form, but if you worked in another state you may have to file in more than one state.
 - If student is a nonresident on the federal form, then she is a nonresident on the GA 500
 - Nonresidents for tax purposes **CANNOT** complete the GA 500-EZ!!! They MUST complete the GA 500 (long) form.
 - If student is married on the federal form, then he/she is married, filing separately on the GA form

Sprintax

- What is Sprintax
 - Software specifically designed for federal tax return preparation for nonresident alien (“NRA”) individuals
 - Provided by Emory to NRAs
 - Federal return preparation provided for free
 - State tax return can be completed for a small fee. Fees are the responsibility of the individual.
 - Produces all the forms needed for NRAs to file
 - 1040NR or 1040NR-EZ
 - 8843
 - W-7 if ITIN needed

Note: NRAs should NOT use TurboTax or similar software to complete their returns and NRAs cannot efile returns

Sprintax

- Accessing Sprintax
 - From the Finance Division website Sprintax Gateway (<https://www.finance.emory.edu/home/accounting/tax/foreign/sprintax.html>)
 - Note the access code near the middle of the page (changes every year)
 - Click on Sprintax to go to the login page
 - New users (first year) – click registration to sign up
 - Returning users – Log in to the system

Sprintax



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Finance

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[Emory Finance](#) / [Accounting](#) / [Tax](#) / [Tax Assistance - Foreign Individuals and Entities](#) / [Sprintax](#)

ACCOUNTING QUICK LINKS

[FY20 Journal and
General Ledger
Deadlines](#)

[Class
Codes/Functional
Categories of
Expenditures](#)

[F&A Rates](#)

[Fringe Benefit Rates](#)

[Compass](#)

[Effort Reporting
System](#)

Sprintax



Who must file tax forms for 2019 tax season?

If you were physically in the U.S. in F or J status anytime between January 1 and December 31, 2019, you're obligated to send one form, Form 8843, to the U.S. tax agency IRS (Internal Revenue Service), even if you had no income. For the 2019 tax season, if you earn \$1 of US source income or greater, you may need to file a federal tax return with the IRS. Depending on your individual circumstances, you may also need to file a state tax return(s).

Tax Filing Deadline:

April 15, 2020 is the last day for residents and non-residents who earned U.S. income to file Federal tax returns for 2019.

Resident or Non-Resident for Federal Tax Purposes:

Generally, most international students & scholars who are on **F, J, M** or **Q visas** are

Sprintax



ACCOUNTING ▾ PROCUREMENT ▾ PAYROLL ▾ TREASURY AND DEBT ▾ FINANCE SYSTEMS ▾ ANALYTICS AND REPORTING ▾

nonresident tax return because NRAs are **not** eligible to claim education expense tax credits.

1. Create a [Sprintax](#) Account:

Follow the link to [Sprintax](#) to set up your account.

Open your new [Sprintax](#) account by creating a UserID and password or if you have an existing account on [Sprintax](#) from a prior year, you can log in using your existing credentials.

2. Follow the [Sprintax](#) instructions

If you had No U.S. Income: [Sprintax](#) will generate a completed Form 8843 for you and each of your dependents (if you have any).

With U.S. Income: [Sprintax](#) will generate your "tax return documents", including either a 1040NR-EZ or a longer form 1040NR, depending on your circumstances.

3. (With U.S. income only) If required, complete your state tax return

After you finish your federal return, [Sprintax](#) will inform you if you need to complete a state tax return. If so, they will give you the option to use [Sprintax](#) for an individual fee. However, it is your choice to use them or to do the state tax return on your own.

4. Enter your unique code **SpTx2019EMORY651F** in the box on the 'Review your order' page. **This unique code will cover the costs of the federal tax return and 8843 at no cost to you. You will be required to pay a fee for any state tax return or other additional forms.**

5. MAIL your completed federal and/or state forms to IRS and/or state tax authorities

There is no option to electronically file. You must physically mail your returns. Remember to read the mailing instructions that [Sprintax](#) provides. If you have dependents, each one must mail their 8843 in a separate envelope.

NEED SUPPORT?

If you need help while using [Sprintax](#), contact them:

- 24/7 Live Chat Help
- Refer to their FAQs
- Email at hello@sprintax.com
- Call 1-866-601-5695

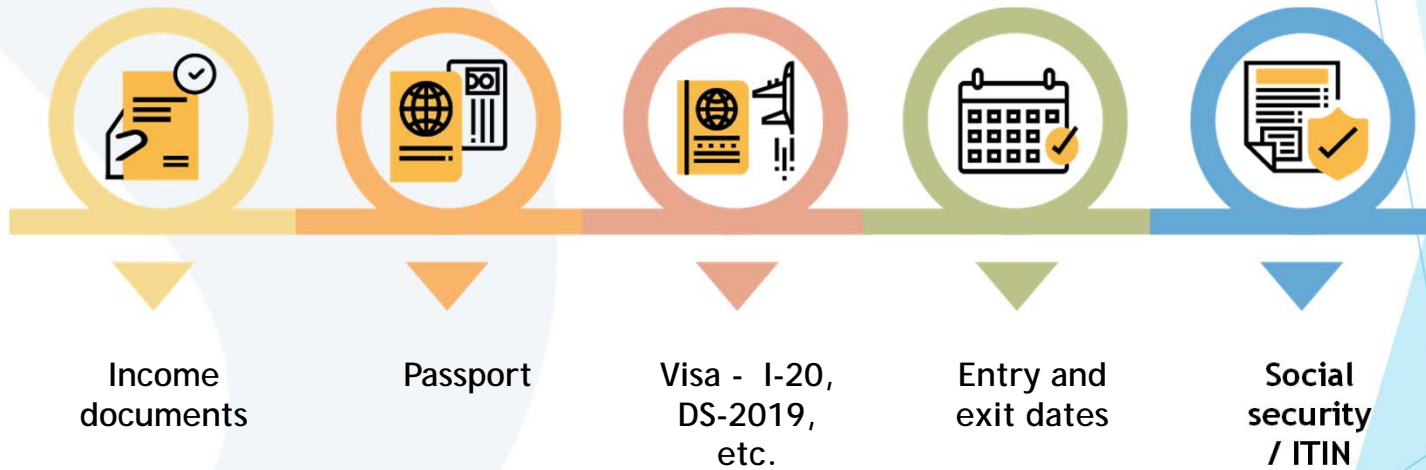


Nonresident Tax Prep Solution
for international students &
scholars

Sprintax: How it works



What you need to prepare your tax return



Sprintax- *Registration stage*

The screenshot shows the Sprintax registration interface. At the top left, the Sprintax logo is displayed with the tagline "NON-RESIDENT TAX PREPARATION". Below it is the Emory University logo. A woman wearing glasses and a white sweater is shown looking at a tablet. The main heading reads: "The online US tax prep solution for international students & scholars at Emory University".

The registration form is titled "Create an Account" and includes the following fields and options:

- First name* and Last Name* (text input fields)
- Email* (text input field)
- Please Select (dropdown menu)
- Phone number* (text input field)
- Choose Password* and Confirm Password* (text input fields)
- I agree to the Sprintax terms and conditions
- I agree to information disclosure under IRC Section 7216
- I'm not a robot (with reCAPTCHA logo and "Privacy - Terms" link)
- Get started** (blue button)

Below the registration form is the "SIGN IN" section:



- Text: "Have an account? Sign in here to access your data."
- Email Address* (text input field)
- Password* (text input field)
- I'm not a robot (with reCAPTCHA logo and "Privacy - Terms" link)
- LOGIN** (blue button)
- Link: "Forgot your password?"



IT'S EASY TO GET STARTED

Just enter a few details, choose a password and that's it, you're up and running.





Documents you will need



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Get Help

-  FAQ
-  Ask Stacy

What information might you need to have available to you when preparing your tax return?

- **Passport**
- **US Entry and Exit Dates** for current and all past visits to the US
- **All income forms: Final payslips, W2 forms, 1042-S and/or 1099**
- **Visa/Immigration Status information**, including **Form DS-2019** (for J visa holders) or **Form I-20** (for F visa holders)
- **Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)**.
If you do not have an ITIN, Sprintax can help you get one!
- If you are using Sprintax for State Tax Returns(s) preparation only, you will need a **copy of** your already prepared **Federal Tax Return** (for the current and previous years, if you filed any)

[COMPLETE YOUR TAX RETURN](#)

If you believe that you should have received a Form W-2 or Form 1042-S and you have not yet received it, please contact the institution that made payments to you to request the form. The Tax or Payroll Department will provide you with a new copy of the forms in case you did not receive the originally issued.

You should not complete the Sprintax process until you have all of your forms as you may file an incomplete and/or incorrect tax return.

Please do not complete the process until you receive all of your forms!
Please note that you do not need [Form 1098-T](#) in Sprintax.

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
- Finished

Get Help

- [? FAQ](#)
- [Ask Stacy](#)

Step 1 - Residency

Residency status

Have you been a US citizen, by birth or naturalization, on the last day of 2019? 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 2019 tax year? Yes No

When was your first visit to the US?

Are you still in the US? Yes No

NOTE: Your residency status is determined by the complete history of all your visits to the US including any visits as a student, trainee, tourist and all other entries to the US from 1989 onwards.


Please provide details below of all your visits to the US starting from 2019.

[+ Add Visit](#)

Visa type/Visitor status	Entered US on	Intention to Leave US on
F1 - Student	08/01/2019	05/07/2024

NOTE: Please enter your Visitor Status from your I-20 or DS-2019 in the field above. For more information on your visa or status, [click here](#).

Getting to know you

☰

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You are here

- ✓ Residency
- ✓ Getting to know you
 - About You
 - Your address
 - Marital Status
 - Dependents
- ✓ Let's talk money
- ✓ Offset your expenses
- ✓ About your college
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- ⊖ Review
- 🕒 Finished

Get Help

- 🔍 FAQ
- 👤 Ask Stacy

Step 2 - Getting to know you

Please note that the Sprintax system only accepts English / Latin alphabet letters.

About you

First name

Middle name

Last Name

Occupation

NOTE: Occupation is your principal activity in the US such as student, teacher, trainee; or your official designation as employed or self-employed if you have an occupation such as doctor, manager, engineer, etc.

Date of Birth

Did you have US income (wages, scholarships, or other payments) in 2019? Yes No

Do you have a US tax identification number (ITIN/SSN)? Yes No

Are you a full time student or scholar in a US educational institution? Yes No

Are you a degree candidate in a US educational institution? Yes No



Are you OPT/CPT program participant? Yes No


NOTE: Optional Practical Training (OPT) is a program that temporarily allows international students with an F-1 visa in the United States to work up to 12 months in relation to their major of study. F-1 visa students are eligible for OPT after completing their first academic year. OPT can be completed both before and after completing graduation.

Curricular Practical Training (CPT) is a program that temporarily allows international students with an F-1 visa to gain practical experience directly related to their major through employment, paid or unpaid internships, or cooperative (co-op) education. CPT must be completed before graduating. In addition, CPT can be part-time (20 hours or less a week) or full time (20 hours or more a week). Although, if you work full-time for 12 months in CPT, you will lose your eligibility for OPT.



Income



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Get Help

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- 👤 Ask Stacy

Step 3 - Let's talk money

Income Documents received in 2019

Tell us about what income documents you received in 2019.

- For each unique form that you received select "+add document" to enter the information into the system.
- If you have received a form with multiple identical copies from one employer, please treat it as one form.
- You may enter as many of each different form as necessary.
- DO NOT combine information from different forms, enter each form separately.

+ Add Document

Income document type	Quantity
1042 - S ▾	1 ▾



Income Forms



You are here

- Residency
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Step 3 - Let's talk money

Please enter the required information in the blue boxes. 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.

Select employer type

Please Select

a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
Company Name		5 Medicare wages and tips	6 Medicare tax withheld
Address		7 Social security tips	8 Allocated tips
City	State/Province	ZIP/Postal code	
d Control number		9	10 Dependent care benefits
e Employee's first name and initial		11 Nonqualified plans	
Last name	Suff.	12a See instructions for box 12	
		13 Salary/wages	13b National plan
		13c Other	13d Amount
			13e Amount
f Employee's address and ZIP code			
15 State	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name		

Form **W-2** Wage and Tax Statement

Department of the Treasury—Internal Revenue Service

Get Help

- [FAQ](#)
- [Ask Stacy](#)



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Step 3 - Let's talk money

Please enter the required details in the blue boxes.

Please, ensure that you are using Copy B of your 1042-S form in order to complete your income and tax information.

If there is a difference between copies B and C of your 1042-S form, attach Copy B to your Federal tax return.

DO NOT combine information from different forms.

Type of entity

College, University or other Educational institution

Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding		OMB No. 1545-0009	
Department of the Treasury Internal Revenue Service		UNIQUE FORM IDENTIFIER	
1 Income code	2 Gross income	3 Chapter indicator	4 Recipient's U.S. TIN, if any
16 1504.05		13a Recipient's U.S. TIN, if any	13b Ch. 3 status code
3a Exemption code	3b Tax rate	3c Recipient's GIN	3d Recipient's foreign tax identification number, if any
14 00	14.00		
4a Exemption code	4b Tax rate	5 Withholding allowance	6 Net income
16 00	00.00	0	
7a Federal tax withheld	7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)	8 Tax withheld by other agents	9 Overwithheld tax repaid to recipient pursuant to adjustment procedure (see instructions)
210.85	<input type="checkbox"/>		
10 Total withholding credit (combine boxes 7a, 8, and 9)	11 Tax paid by withholding agent (amounts not withheld) (see instructions)	12a Withholding agent's EIN	12b City or town, state or province, country, ZIP or foreign postal code
		55-0905255	Atlanta GA
12c Recipient's name	12d Withholding agent's name	12e Withholding agent's Global Intermediary Identification Number (GIIN)	12f Country code
Emory			
12g Recipient's country code	12h Address (number and street)	12i City or town, state or province, country, ZIP or foreign postal code	12j Payer's name
India	1599 Clifton	Atlanta GA	Emory
12k Recipient's name	12l City or town, state or province, country, ZIP or foreign postal code	12m Payer's name	12n Payer's TIN
Emory	Atlanta GA	Emory	
12o Recipient's country code	12p Recipient's country code	12q Recipient's name	12r Recipient's state tax no.
India	India	Emory	3745984-FU
12s Address (number and street)	12t Payer's state tax no.	12u Payer's name or address	12v City or town, state or province, country, ZIP or foreign postal code
1599 Clifton	Georgia	Emory	

Form 1042-S

Other Income



Progress  67%

Tax Year

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Get Help

Step 3 - Let's talk money

Income not reported elsewhere

Did you receive any other income from US sources not reported on the W-2, 1042-S or any other payment documents which you have not entered yet?

Yes No

[+ add not reported income](#)

What type of income did you receive?	Amount	Type of Service/ Entity/ None	Employer Name	Employer EIN
Please Select ▼	0		Employer Name	Employer EIN
Please Select				
Fees/Commissions				
Academic grant/Scholarship				
Prize/Award				
Other				

Tax Treaties



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Get Help

- [FAQ](#)
- [Ask Stacy](#)

Step 3 - Let's talk money

Tax Treaty verification

Good News!

You are entitled to claim the following exemption(s) on your income tax.

For each tax treaty exemption, please identify if you have claimed this exemption in previous tax years (prior 2019), and how many months did you claim it for.

Country	Purpose	Article	Months claimed in prior tax years
INC	Compensation during study or training	21(2)	0 month: ▾

Would you like to claim the maximum exemption allowed under these income tax treaties? [Don't know?](#) Yes No

Is any of the income listed in the table above also taxable in INDIA? [Don't know?](#) Yes No



Over 65 Tax Treaties Supported



Academic Expenses

SprintaxNR
NON-RESIDENT

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Get Help

- FAQ
- Ask Stacy

Step 4 - Offset your expenses

Please provide us with details of any expenses you incurred in 2019. We will use these to maximize your tax refund. Please note that the questions in this section are not mandatory so you can leave some or all of them blank as appropriate.

Please note that you have to keep all receipts for your expenses in case of an audit; reimbursements received back from your employer may affect the tax treaty benefits and the final balance on your tax return.

Supplies

Books

Other course-related fees that are required for the courses

Equipment costs

NOTE: You are eligible to use academic expenses such as fees, books, supplies, and equipment that are required for the courses at the eligible educational institution. These items must be required of all students in your course of instruction.

****Note that all funds/payments through OPUS have been considered in computing Form 1042-S. Only include cost of books purchased outside of Emory. DO NOT include any amounts from Form 1098-T**

About Your College/Program



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- [Ask Stacy](#)

Step 5 - About your College / Program

Please complete the following information exactly as shown on your Form [DS-2019](#) or [I-20](#).

University/college details

([DS2019](#) or see [School Information](#) section on your [I-20](#))

State

Name of University

Address

City

Zip code

Phone

Program director details

([DS2019](#) – [Box 7](#) or see [School Information](#) section on your [I-20](#))

State

Name of advisor

Address

City

Zip code

Phone

Course / program details

Name of University

Course Type

Major

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
- Review
- Finished

Get Help

- [FAQ](#)
- [Ask Stacy](#)

Step 6 - State Taxes

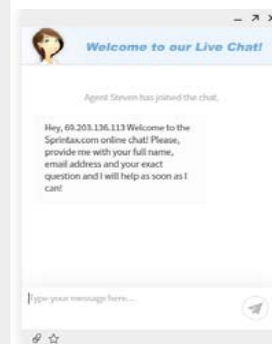
Living in the US

Please provide details of each state you lived in during 2019. 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 2019 correctly you may need to review and change the entry and exit dates you have entered on the step "Residency status".


See [Example](#)

Entry date	Exit date	State	Type of accomodation	Type of visit
01/01/2019	07/31/2019	Outside US <input type="checkbox"/>	Own Home <input type="checkbox"/>	Permanent <input type="checkbox"/>
08/01/2019	12/31/2019	Georgia <input type="checkbox"/>	Other temporary residence <input type="checkbox"/>	Temporary <input type="checkbox"/>



State Taxes

☰

🏠 Progress  94% Tax Year 2019 SusanClark ▾

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
 - Georgia residency determination
 - **State return**
- 🕒 Review
- 🕒 Finished

Step 6 - State taxes

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

Georgia

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

Get Help

- 🔍 FAQ
- 👤 Ask Stacy



Order Review

Let's review the numbers

- About your college
- State Taxes
- Review
- Summary ←
- Finished

Get Help

- [FAQ](#)
- [Ask Stacy](#)
- [Call us](#)

Federal

Federal income and tax summary:

This is a summary of all the income, tax, deductions and expenses that you have entered and the balance at the end of your federal tax return.

Gross Income

Income you get taxed on \$30,000.00
[\(more\)](#)

FDAP income Schedule NEC

Income not effectively connected: \$0.00

Capital gains income/loss \$0.00

Income exempt by a tax treaty \$6,350.00

Deductions & Expenses \$4,050.00

Adjustments
[\(more\)](#)

Deductions
[\(more\)](#)

Taxable income \$19,500.00

Taxes

Tax liability & Credits \$2,465.00
[\(more\)](#)

Total tax paid \$4,375.00
[\(more\)](#)


Federal Tax Refund / Tax Owed

Your refund = \$1,910.00

FICA Refund

Your refund = \$2,295.00

Order Review

☰

🏠

Progress 99% Tax Year 2019 SusanClark ▾

You are here

- ✓ Residency
- ✓ Getting to know you
- ✓ Let's talk money
- ✓ Offset your expenses
- ✓ About your college
- ✓ State Taxes
- ✓ Review
- ⊖ Finished
 - Review

Get Help

- 🔍 FAQ
- 👤 Ask Stacy

Let's review your order

✓ **Guaranteed 100% accurate**

Federal Return	Includes: 1040 NR / 1040 NR EZ Scholarship and fellowship grants Employment income Tax Treaty exemptions (more)	\$ 37.95
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State Return	Includes: Tax credits Exemptions and deductions Data transferred from federal tax return.	\$ 29.95
(Georgia)		Add

8843 form(s) for	Includes: 8843 form - Statement for Exempt Individuals and Individuals With a Medical Condition, which must be submitted by the exempt for SPT individuals and their family members. (more)	(2 x 15.95) \$ 31.90
family members		Remove

Insert access code here	If your International Student Office has given you a code to access Sprintax please enter it here.	<input type="text" value="Access code"/>
		Validate

Total **\$ 69.85**

Note: An incorrect or missing identifying number (SSN/ITIN) on your tax return can increase your tax, reduce your refund, or delay your refund. Please ensure that you have provided the correct SSN or ITIN.





Tax Year 2018

EndaKelleher ▾

Log out

You are here

Hev Enda. Welcome to Sprintax!

Get Help

[FAQ](#)

[Ask Stacy](#)

[Call us](#)

Download your tax returns

2017

Tax Pack Name	Tax Year	Document
Federal Tax Return	2017	
FICA	2017	
State Tax Return (New York)	2017	

Close

What's next?

Step 1



Print, Sign
and Mail
your tax
returns
(include
any tax
payments)

Step 2



Get your
tax refund
(could
take up to
180 days)

Sprintax

- ▶ Once finished, review and print your tax forms
- ▶ Mail Federal return (1040NR or 1040NR-EZ along with Form 8843) to the IRS (Cannot efile)
 - ▶ If no payment due: Department of Treasury
(or refund) Internal Revenue Service
Austin, TX 73301-0215
 - ▶ If payment due: Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
- ▶ Include Form W-2 copy B and Form 1042-S copy C
- ▶ Make sure to keep a copy of all forms for your records

Sprintax

- ▶ Mail Georgia return (Form 500) to the state (Cannot efile)
 - ▶ If no payment due: (Refund)
 - Georgia Department of Revenue
Processing Center
P.O. Box 740380
Atlanta, GA 30374-0380
 - ▶ If payment due:
 - Georgia Department of Revenue
Processing Center
P.O. Box 740399
Atlanta, GA 30374-0380
- ▶ Include copy of Federal Return, Form W-2 copy 2, and Form 1042-S copy B
- ▶ Make sure to keep a copy of all forms for your records

Tax Payments

Taxes must be paid when filing the return or penalties and interest will apply

See form instructions for payment options

Resources



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Resources

- Income Tax Returns and Tax Assistance
 - A tax return must be completed for all nonresident aliens in the U.S. who have U.S. source income including any wages and scholarship income received.
 - Tax return Forms 1040NR or 1040NR-EZ, and Georgia Form 500
 - May have Form W-2 or Form 1042-S or both forms.
 - Deadline to submit your tax return is April 15th – returns must be mailed
 - Do Not file using TurboTax or any other tax Software not provided by Emory



Resources

- Income Tax Returns and Tax Assistance
 - Emory provides Sprintax Software for federal tax return preparation (free to NRAs)
 - NRAs should NOT use TurboTax or similar software to complete their returns
 - NRAs cannot efile returns
 - State tax return preparation is available for a small fee. Fees are responsibility of the individual.
 - Tax workshops are held in March and April each year to assist with questions
 - ISSS includes schedule on their website
http://iss.emory.edu/life_in_the_us/taxes/index.html
 - Many questions can be answered via email – send to nonresident.tax@emory.edu Include your full legal name and Emory ID **number** in the email

Resources

Make sure to update the Emory Tax Office with any changes in Visa Status

- Why is it important to provide/update your information with the Emory Tax Office?
 - U.S. Government requires certain forms
 - Avoid large tax payments, penalties, and interest
 - Avoid reissuance and/or amending of tax forms
 - Prevent immigration issues related to tax

Resources

- NRA Tax Office – general NRA tax questions/FNIS/1042-S
 - Nonresident.tax@emory.edu
 - Please include your full legal name and Emory ID number in communications as there are many common names
- W-2 access and questions
 - eupayroll@emory.edu
 - HR self-service log in:
<https://hrprod.emory.edu/psp/hrprod/?cmd=login&languageCd=ENG&>
- Student Finance Questions
 - OPUS login:
<https://saproduct.emory.edu/psp/saproduct/?cmd=login&languageCd=ENG&>

Resources

- Finance Division Website

- Accounting/Nonresident Alien Tax Assistance

https://www.finance.emory.edu/home/accounting_svcs/Non-Resident%20Alien%20Tax%20Assistance/index.html

- International Student and Scholar Tax FAQs

https://www.finance.emory.edu/home/accounting_svcs/Non-Resident%20Alien%20Tax%20Assistance/international_student_and_scholar_tax_faqs.pdf

- ISSS Site

- https://iss.emory.edu/global_community/taxes/index.html

Beware of Scams

- Criminals often pretend they are calling from the IRS or other government agencies
- **The IRS will never:**
 - Call to demand immediate payment. Generally, the IRS will first mail a bill to any taxpayer who owes taxes.
 - Threaten to immediately bring in local police or other law-enforcement groups to have the taxpayer arrested for not paying.
 - Demand that taxes be paid without giving taxpayers the opportunity to question or appeal the amount owed.
 - Ask for credit or debit card numbers over the phone.
 - Call about an unexpected refund.
 - Email about specific tax matters – they will send regular (snail) mail
- See ISSS webpage for more information on scams (https://iss.emory.edu/global_community/scams.html)

Questions???



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