

sprintax



Everything You Need To Know About Nonresident Tax

Navigating the nonresident tax journey



Before we start...

Housekeeping:

- ✘ Feel free to use the chat
- ✘ Feedback is much appreciated!
- ✘ Recording will be made available to all attendees

Disclaimer:

The aim of this presentation is to provide you with a general understanding of tax principles as they apply to international students and as such, is for information purposes only. Each individual has a unique tax position and is responsible for their own tax determination and compliance.



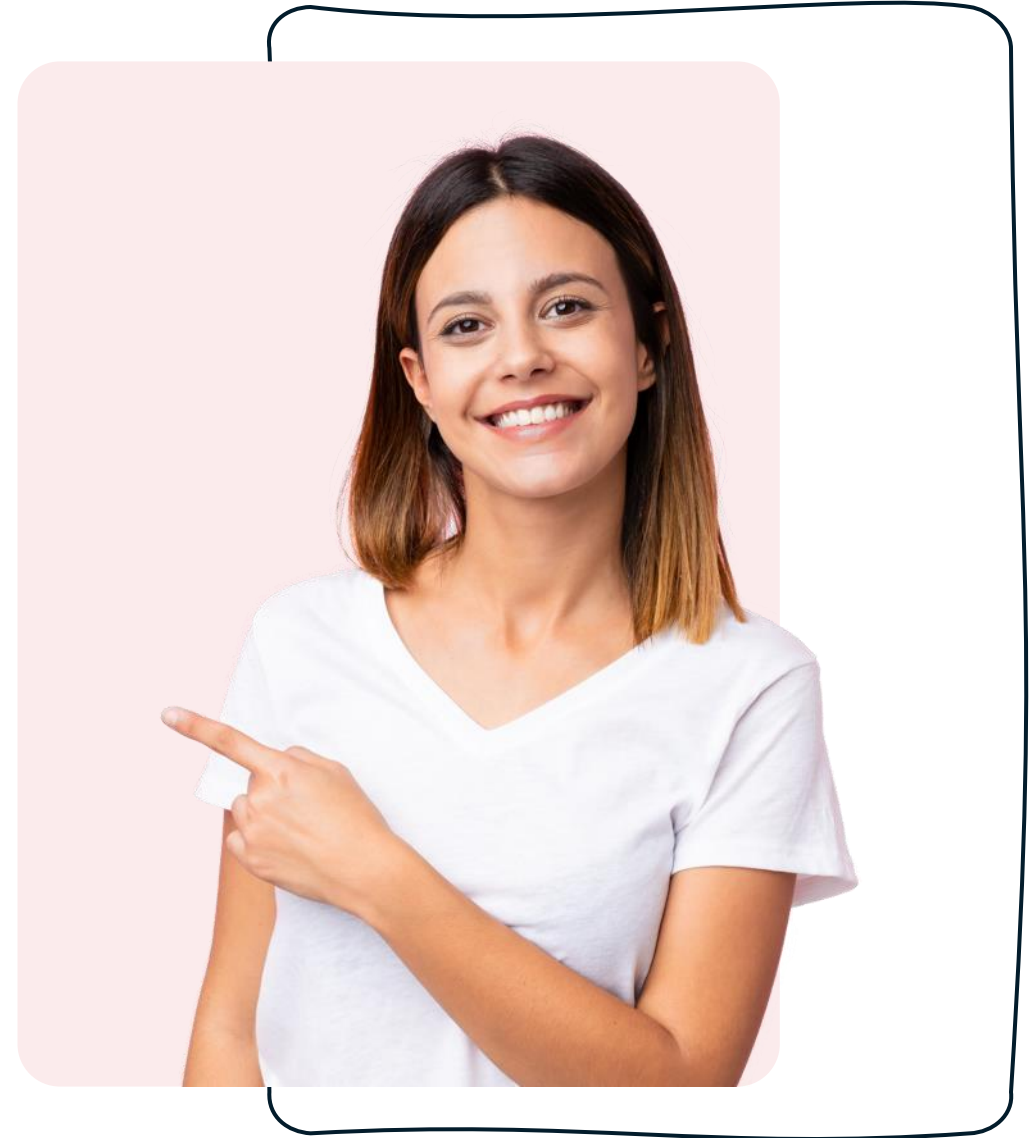
Overview

- ✘ Overview of tax for nonresident students and scholars
- ✘ Understand the implications of filing an incorrect tax return
- ✘ Using Sprintax to prepare your tax returns
- ✘ Questions and discussion



Important dates for 2024

- ✘ 2024 tax filing season is for income from 1st January – 31st December 2024
- ✘ Filing deadline: **April 15th 2025***



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



Who must file?



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 2024, any nonresidents who have received taxable earnings or income over \$0 will have a federal filing requirement (1040-NR)



1040-NR-EZ has been discontinued since 2020 tax season



Form 8843 – minimum filing requirement for all

Form 8843	Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only. Go to www.irs.gov/Form8843 for the latest information.	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	For the year January 1—December 31, 2024, or other tax year beginning _____, 2024, and ending _____, 20_____.	2024 Attachment Sequence No. 102
Your first name and initial _____	Last name _____	Your U.S. taxpayer identification number (TIN), if any _____
Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.	Address in country of residence _____	Address in the United States _____
Part I General Information		
1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: _____		
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____		
2 Of what country or countries were you a citizen during the tax year? _____		
3a What country or countries issued you a passport? _____		
b Enter your passport number(s): _____		
4a Enter the actual number of days you were present in the United States during: 2024 _____ 2023 _____ 2022 _____		
b Enter the number of days in 2024 you claim you can exclude for purposes of the substantial presence test: _____		
Part II Teachers and Trainees		
5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2024: _____		
6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: _____		
7 Enter the type of U.S. visa (J or Q) you held during: 2018 _____ 2019 _____ 2020 _____ 2021 _____ 2022 _____ 2023 _____. 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 exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2018 through 2023)? <input type="checkbox"/> Yes <input type="checkbox"/> 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 <i>Exception</i> explained in the instructions.		
Part III Students		
9 Enter the name, address, and telephone number of the academic institution you attended during 2024: _____		
10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: _____		
11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2018 _____ 2019 _____ 2020 _____ 2021 _____ 2022 _____ 2023 _____. 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 exempt as a teacher, trainee, or student for any part of more than 5 calendar years? <input type="checkbox"/> Yes <input type="checkbox"/> 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 2024, 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
14 If you checked the "Yes" box on line 13, explain: _____		

Popular types of US income

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

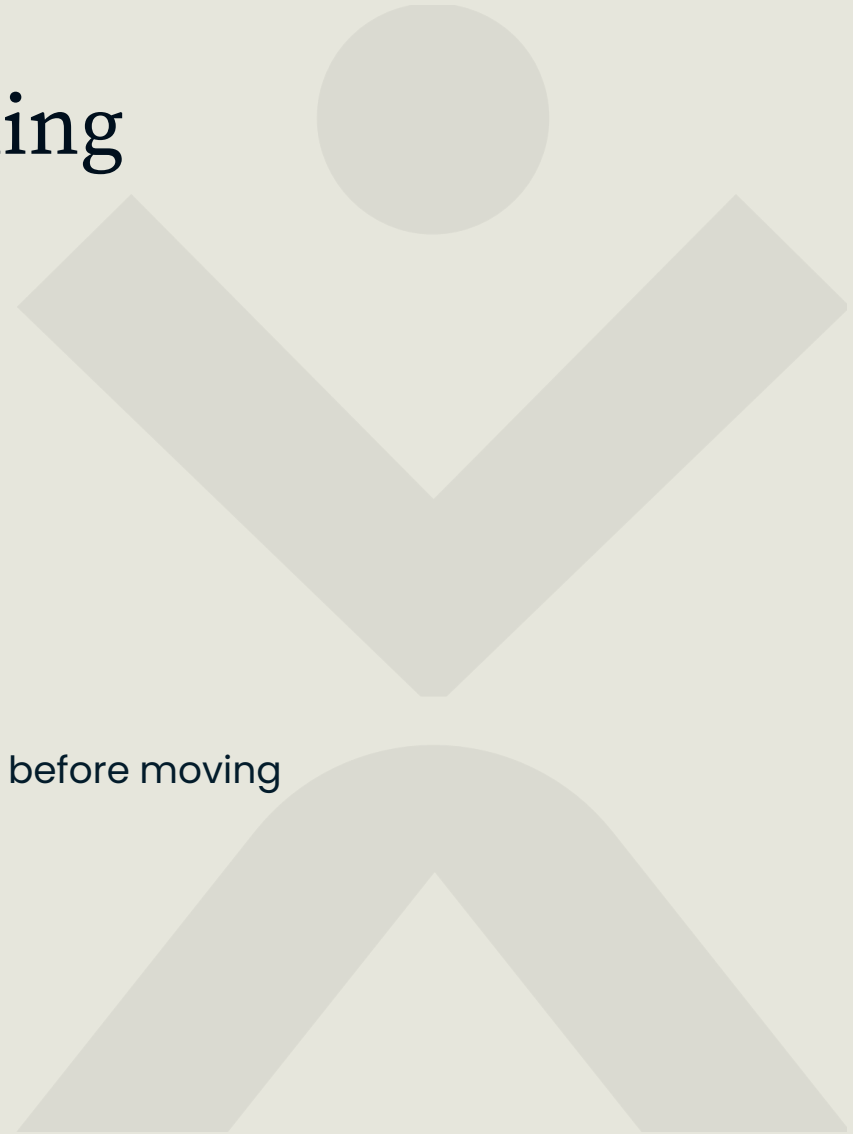
Other types of income

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



Income which does not trigger a filing requirement for nonresidents

- ✘ Scholarship for 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

W2 - Deadline to receive – January 31st 2025

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

1042-S - Deadline to receive – March 15th 2025 – **Sprintax Calculus**

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

1099 Series - Deadline to receive – typically by end of March

- ✘ Rental income
- ✘ Investment Income
- ✘ Commissions
- ✘ Independent Contractor Services

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding 2024				OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy A for Internal Revenue Service	
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	13g Ch. 4 status code
		3b Tax rate	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LGB code	
5 Withholding allowance		6 Net income		13k Recipient's account number			
7a Federal tax withheld		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)		13l Recipient's date of birth (YYYYMMDD)			
7c Check if withholding occurred in subsequent year with respect to a partnership interest		8 Tax withheld by other agents		14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)		10 Total withholding credit (combine boxes 7 a, 8, and 9)		14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		12a Withholding agent's EIN		12b Ch. 3 status code		12c Ch. 4 status code	
12d Withholding agent's name		12e Withholding agent's Global Intermediary Identification Number (GIIN)		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	
		12f Country code		12g Foreign tax identification number, if any		15c Ch. 4 status code	
12h Address (number and street)		12i City or town, state or province, country, ZIP or foreign postal code		15d Intermediary or flow-through entity's name		15e Intermediary or flow-through entity's GIIN	
13a Recipient's name		13b Recipient's country code		15f Country code		15g Foreign tax identification number, if any	
13c Address (number and street)		13d City or town, state or province, country, ZIP or foreign postal code		15h Address (number and street)		15i City or town, state or province, country, ZIP or foreign postal code	
				16a Payer's name		16b Payer's TIN	
				16c Payer's GIIN		16d Ch. 3 status code	
				16e Payer's EIN		16f Ch. 4 status code	
				17a State income tax withheld		17b Payer's state tax no.	
				17c Name of state			

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2024)

Where and when can I get my W-2 or 1042-S?

W-2 (Available now)

- W-2s are now available for OSU employees on my.okstate.edu

(Click on the "Employee" tab, select "Tax Forms," then click "W-2 Wage and Tax Statement." Select "2024" for the tax year and click "Display.")

1042-S (Available soon)

- Those of you who received taxable scholarships, awards, and/or tax treaty benefits will receive a Form 1042-S. The information on this form must be included in your tax return.
- The OSU 1042-S Forms will be available through Glacier by **March 15, 2025**. If applicable, you will receive an email from the Glacier system, and you will be able to download your Form 1042-S from your Glacier account.
- You will access your Form 1042-S through Glacier, then proceed to Sprintax to prepare your federal and state tax returns.
- Please note that not everyone will receive a Form 1042-S.
- For information regarding the 1042-S Form, please contact the Tax and Compliance Services office at tax@okstate.edu after **March 15, 2025**.

1098-T

You may also receive a 1098-T (Tuition Statement) from OSU. For those considered Nonresident Alien for tax purposes, the 1098-T will **not** be used in the process of filing your tax return.

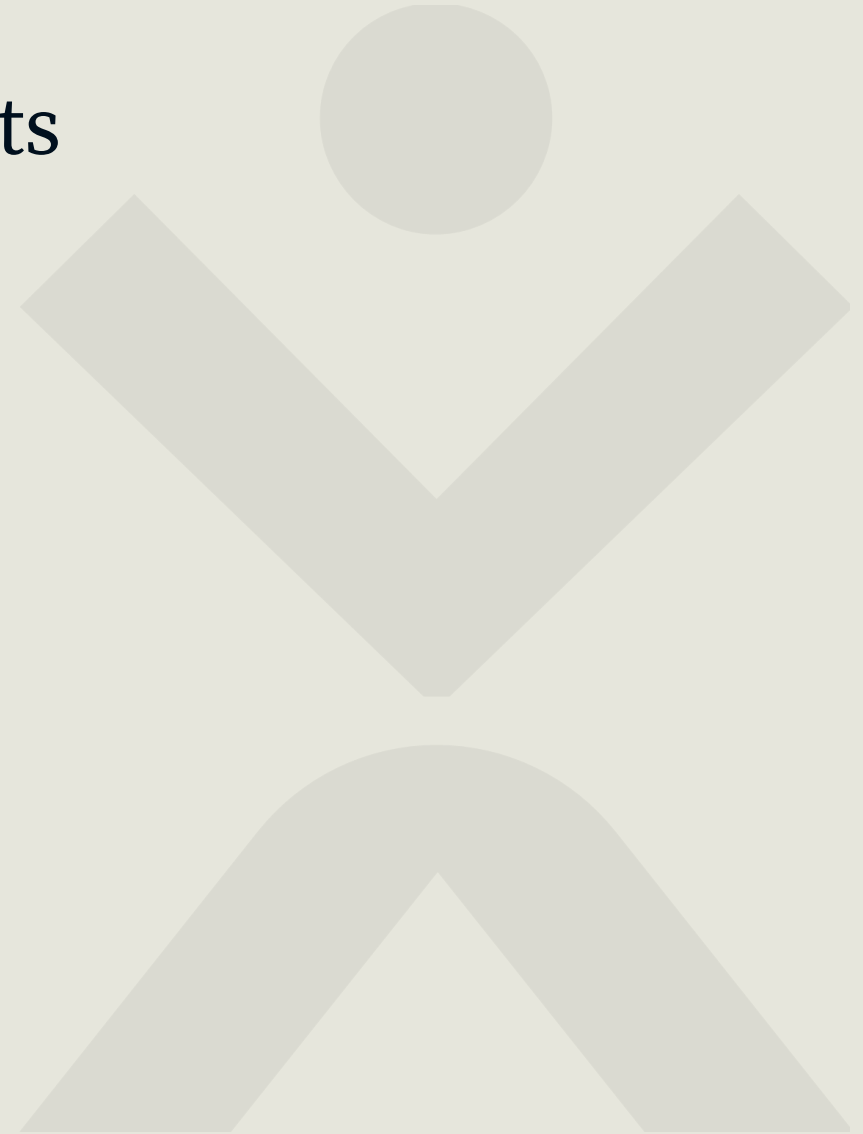
Nonresident spouse and dependents

Same filing requirements as visa holder:

- ✘ No joint returns for nonresidents

- ✘ Obligations
 - ✘ Minimum is Form 8843
 - ✘ 1040-NR if applicable
 - ✘ 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

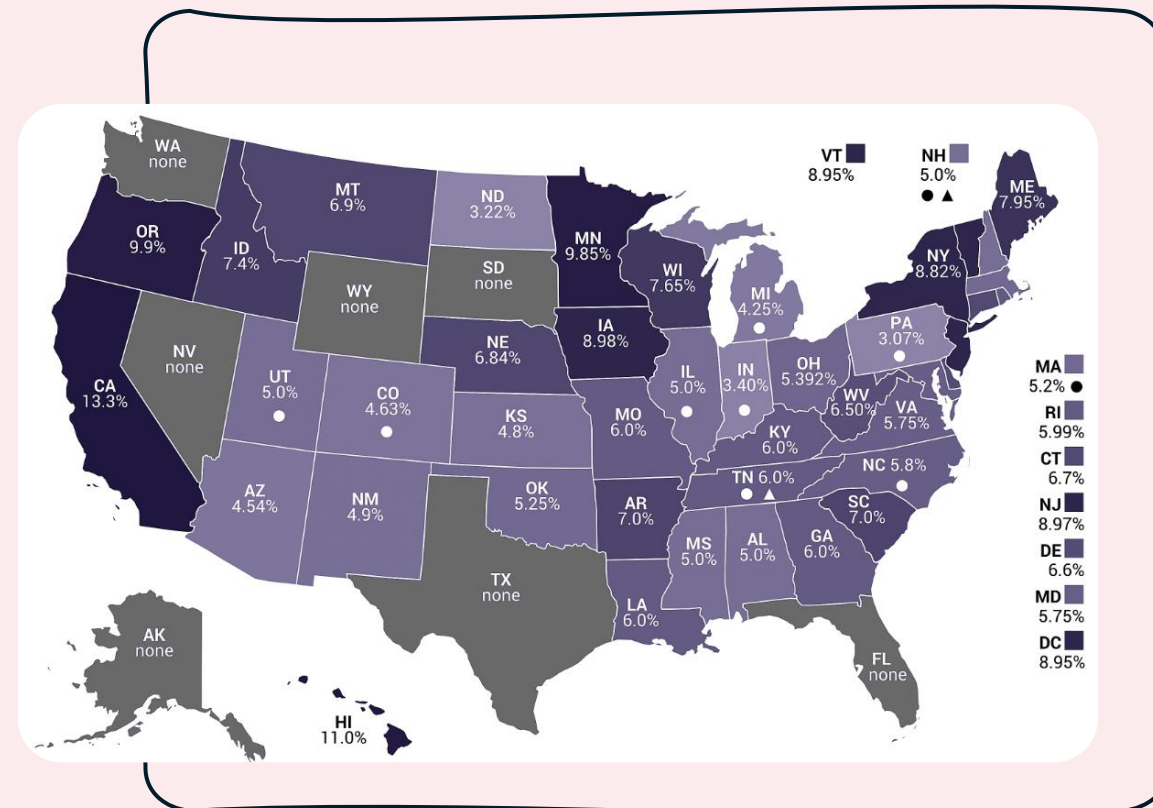
- ✘ Nonresident international students and scholars (J1 & F1)
should not be paying FICA
- ✘ H-1B, J-2 and TN visa-holders, are subject to FICA taxes from their first day of employment
- ✘ Usually only applied to off-campus employment
 - ✘ However, tax residents do pay
- ✘ Opportunity to claim back
 -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



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



Oklahoma State taxes

Resident, Non-resident or Part-year resident?

- A nonresident is an individual whose domicile was not in Oklahoma for any portion of the tax year.
- A part-year resident is an individual whose domicile was in Oklahoma for a period of less than 12 months during the tax year.
- An Oklahoma resident is a person domiciled in this state for the entire tax year. “Domicile” is the place established as a person’s true, fixed, and permanent home. It is the place you intend to return whenever you are away (as on vacation abroad, business assignment, educational leave or military assignment).

A domicile, once established, remains until a new one is adopted.



Oklahoma State taxes

Who must file an Oklahoma income tax return:

- Every non-resident with Oklahoma source gross income of \$1,000 or more is required to file an Oklahoma income tax return.
- Every resident individual whose gross income from both within and outside of Oklahoma exceeds the standard deduction plus personal exemption is required to file an Oklahoma income tax return. (Personal exemption is \$1000, standard deduction is applicable in cases where it was claimed on the federal return).
- Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of non-residency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of \$1,000 or more.



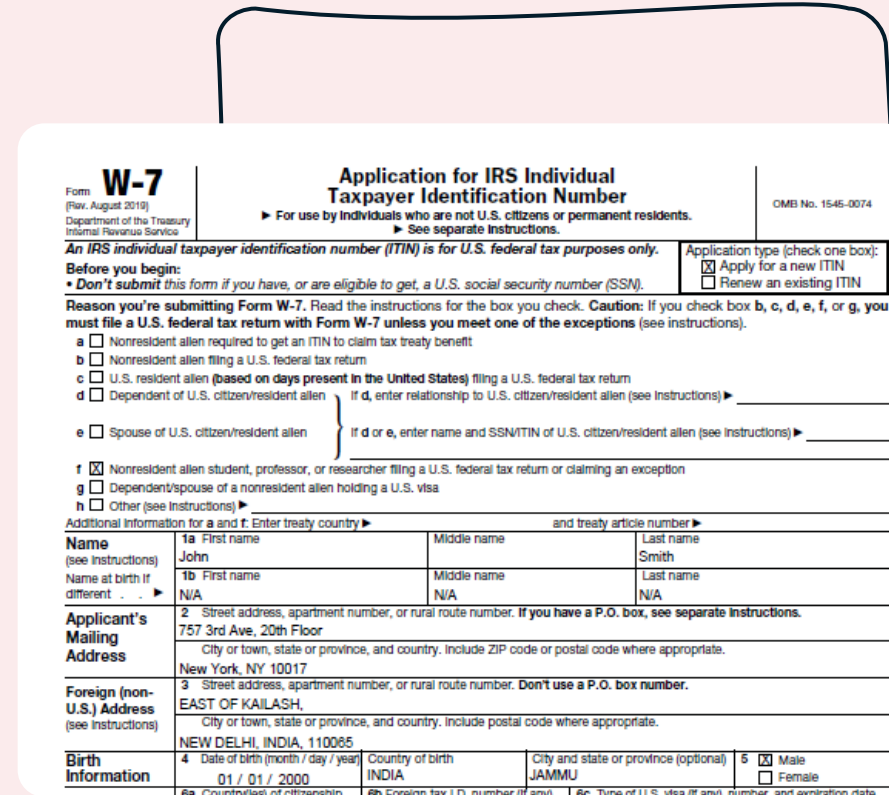
Individual Taxpayer Identification Number (ITIN)

- ✘ Required when filing Federal return but not eligible for an SSN
- ✘ Most common among scholarship recipients (athletes)
- ✘ **Process for filing an ITIN application in advance of filing Federal tax return:**
- ✘ If students are filing an ITIN application in advance of their tax return, they will need to complete and sign a [Form W-7](#). A responsible officer at the institution can usually certify copies of their documents (this is usually copies of your passport, visa, and I-20/DS-2019 for F or J visa holders). Students will then be able to mail the signed W-7 Form with the signed certification letter from their responsible officer alongside the copies of their visa, passport and I-20/DS-2019.
- ✘ Alternatively, they can get help from a [local IRS office](#) or a Certified Acceptance Agent to have their documents certified, instead of using a responsible officer at the school.
- ✘ Address to mail ITIN application:
 - Internal Revenue Service
 - Austin Service Center
 - ITIN Operation
 - P.O. Box 149342
 - Austin, TX 78714-9342

Individual Taxpayer Identification Number (ITIN)

✘ Instructions for applying for an ITIN while filing your tax return:

- ✘ When students are filing an ITIN application alongside a tax return, the responsible officer at the school can no longer certify the documents they are providing unless they are a certified acceptance agent.
- ✘ The following steps are advised if students are applying for an ITIN alongside your tax return. When mailing ITIN application, include:
 - ✘ 1040 NR (Your Federal tax return)
 - ✘ ITIN application (Form W-7 signed)
 - ✘ Attach a certified copy of the applicant's passport.
- ✘ If including a photocopy of their passport, it must be certified by one of the following*:
 - ✘ Certified Acceptance Agent or IRS official
 - ✘ The governmental department that issued the identification document.
 - ✘ The United States Embassy or Consulate (make a reservation before visit).



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 ▶ _____

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

Birth Information	4 Date of birth (month / day / year) 01 / 01 / 2000	Country of birth INDIA	City and state or province (optional) JAMMU	5 <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	6a Country(ies) of citizenship	6b Foreign tax ID number (if any)	6c Type of U.S. visa (if any)	6d 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!

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		Tuition Statement	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses	2024		Copy B For Student 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.
		\$	Form 1098-T		
FILER'S employer identification no.	STUDENT'S TIN	3			
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants		
Street address (including apt. no.)		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		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 2025 <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)		\$	10 Ins. contract reimb./refund		
8 Checked if at least half-time student <input type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	\$		
Form 1098-T		(keep for your records)	www.irs.gov/Form1098T	Department of the Treasury - Internal Revenue Service	

Timelines for a refund

Federal

- ✘ 6 weeks - 6 months
- ✘ Delays in processing paper returns
- ✘ Contact IRS to follow up - 'Where's my refund' <https://www.irs.gov/wheres-my-refund>

State

- ✘ Similar but will vary from state to state



Implications of misfiling



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

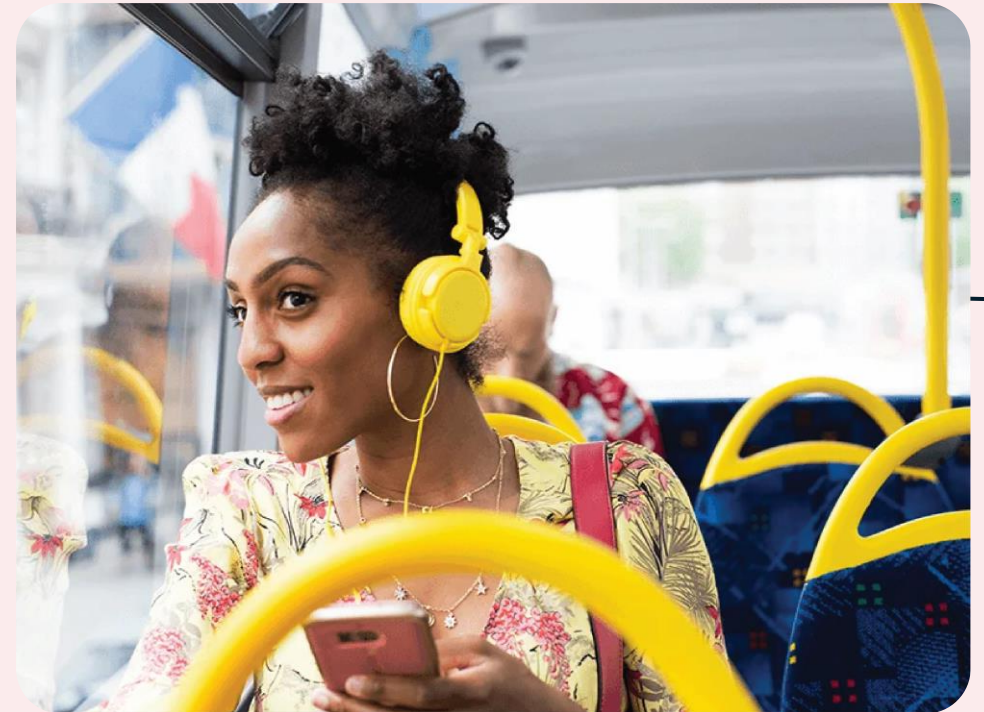
Misfiled...

- ✘ 1040X – Amended US Individual Income Tax Return
- ✘ Simple form, similar to 1040



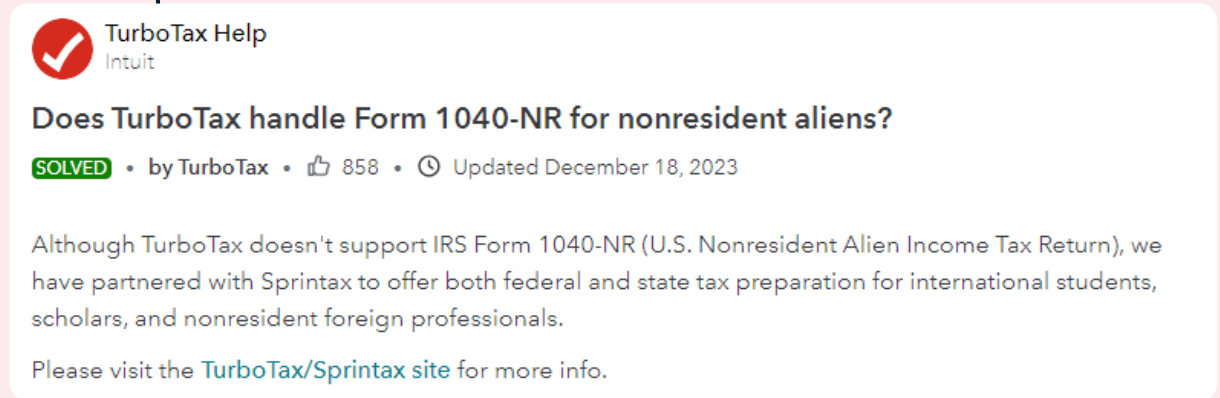
Implications of not filing


- ✘ 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!



Be careful about options being “recommended” to you!

- ✓ Be careful when social media groups are recommending tax companies
- ✓ Doing the research on finding legitimate NRA tax service providers is crucial
- ✓ TurboTax only supports resident returns
- ✓ We helped over 12,000 nonresidents to amend their tax returns over the last 3 years



 TurboTax Help
Intuit

Does TurboTax handle Form 1040-NR for nonresident aliens?

SOLVED • by TurboTax • 👍 858 • 🕒 Updated December 18, 2023

Although TurboTax doesn't support IRS Form 1040-NR (U.S. Nonresident Alien Income Tax Return), we have partnered with Sprintax to offer both federal and state tax preparation for international students, scholars, and nonresident foreign professionals.

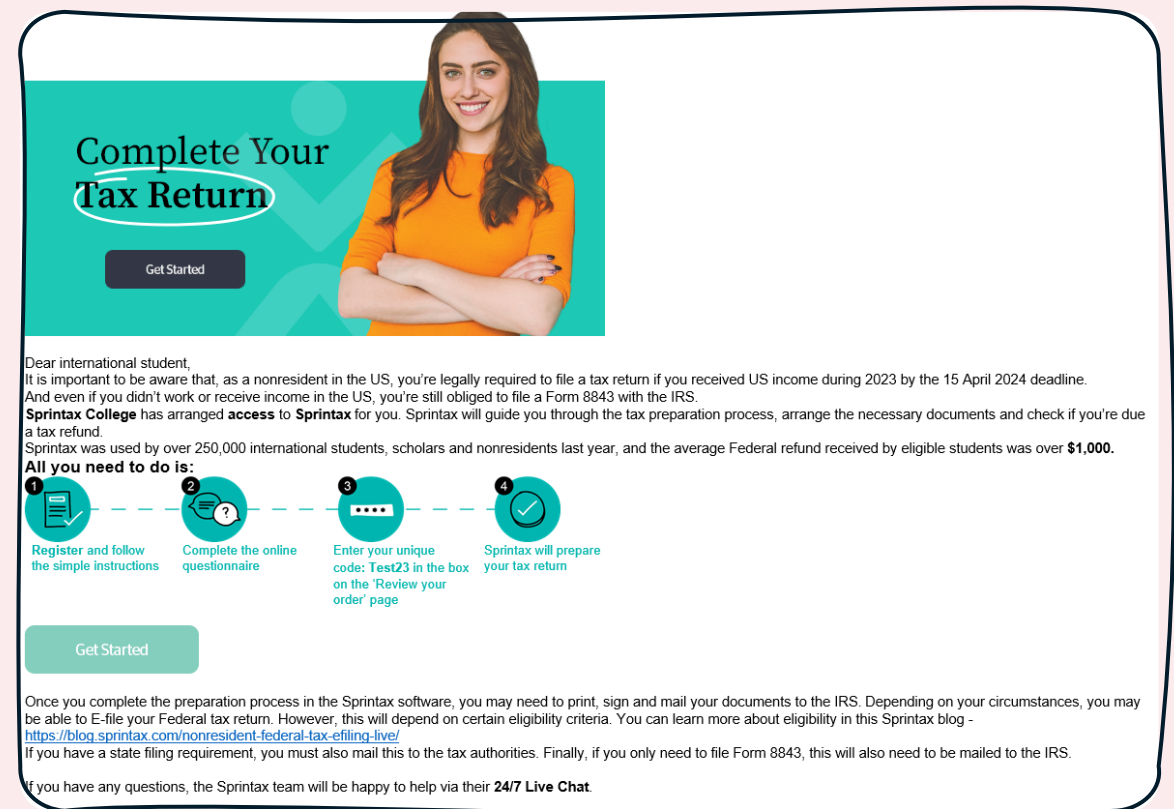
Please visit the [TurboTax/Sprintax site](#) for more info.

Using Sprintax



Email from school/institution

- ✓ You should expect to receive a similar email from your international office including your link to Sprintax and your unique code shown in Step 3 of the email:



Complete Your Tax Return

Get Started

Dear international student,
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 2023 by the 15 April 2024 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.
Sprintax College 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 250,000 international students, scholars and nonresidents last year, and the average Federal refund received by eligible students was over **\$1,000**.

All you need to do is:

- 1 Register and follow the simple instructions
- 2 Complete the online questionnaire
- 3 Enter your unique code: **Test23** in the box on the 'Review your order' page
- 4 Sprintax will prepare your tax return

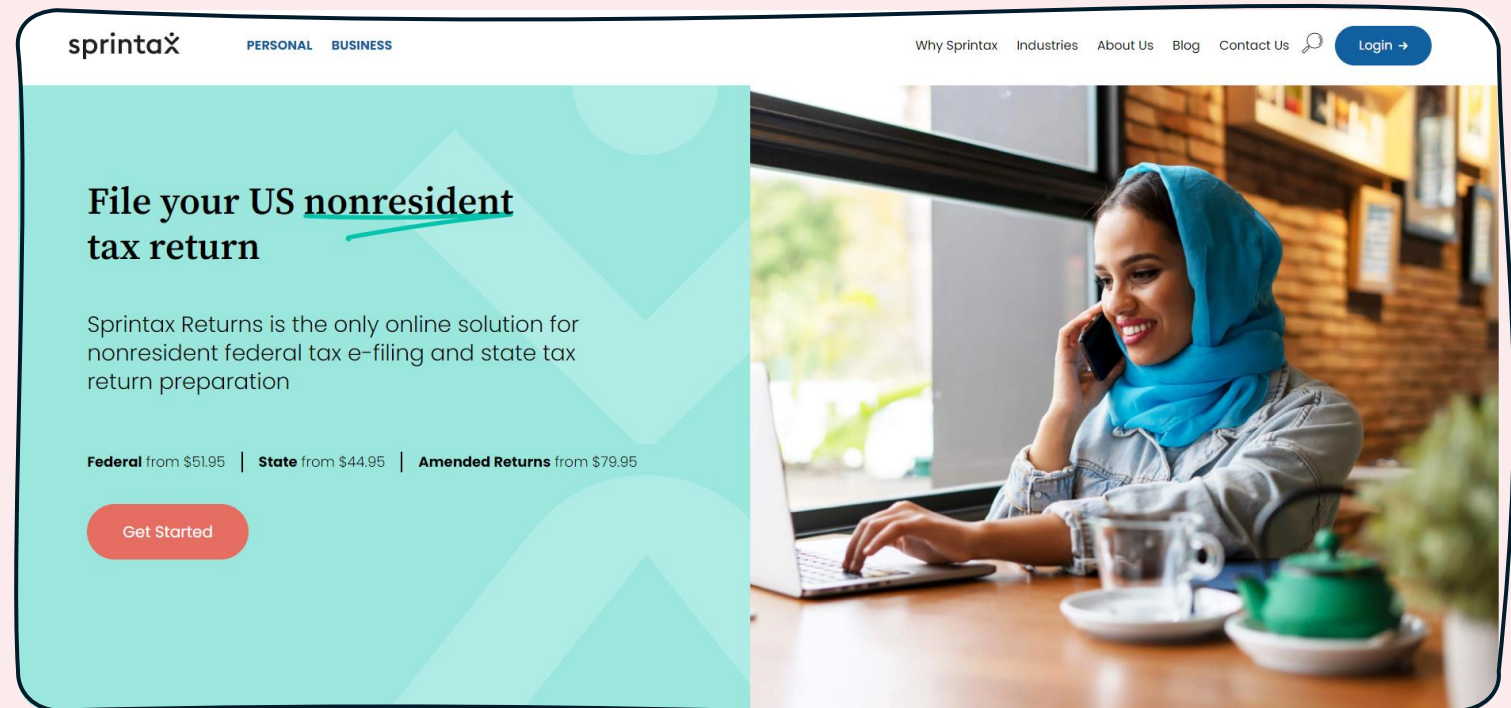
Get Started

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**.

Login page

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



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).

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Residency Status

Residency

You are here

- RESIDENCY
- Residency Status →
- 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 2023?
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 2023 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		

Hi. Need any help?

Income details

- ✘ Income document information provided from W-2, 1042-S, 1099's
- ✘ Also note the **Support** buttons 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!

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progress 30%

W-2 forms [1]

Let's Talk Money

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!

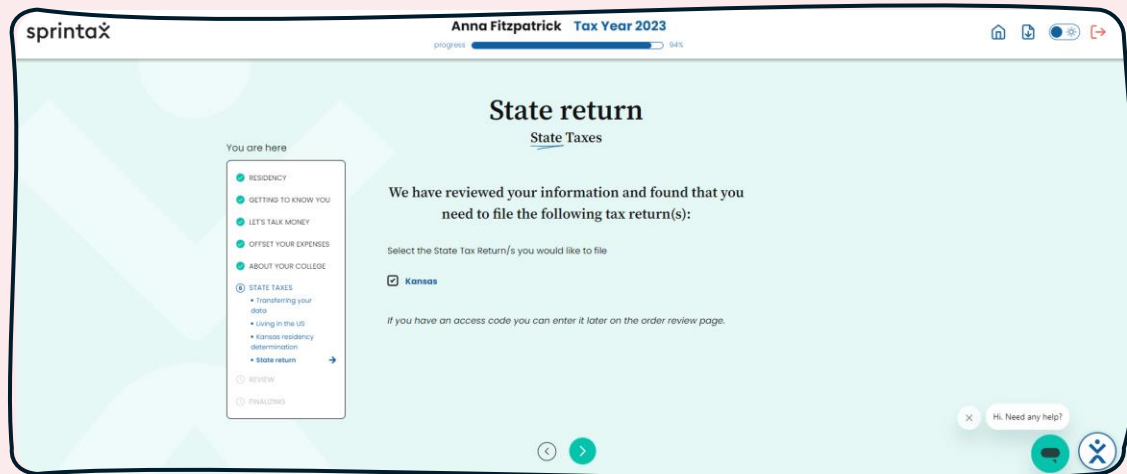
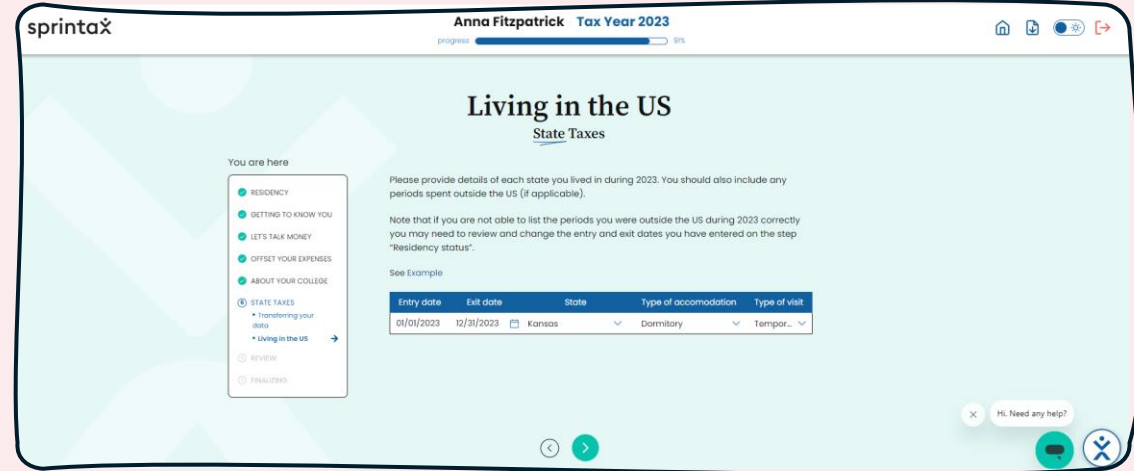
Drag your file here to start uploading.
OR
[Browse files](#)

Select employer type
Please Select

Employer's social security number 254-68-9065	OMB No. 1545-0008	
Employer identification number (EIN)	Wages, tips, other compensation	Federal income tax withheld

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



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

Order breakdown

- ✓ At the end of the process Sprintax will outline the order breakdown and the costs involved
- ✓ The link to sign up for the OSU Sprintax discount code will be available through the ISS listservs starting on March 15, 2025.

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Review

Finalizing

You are here

- RESIDENCY
- GETTING TO KNOW YOU
- LET'S TALK MONEY
- OFFSET YOUR EXPENSES
- ABOUT YOUR COLLEGE
- STATE TAXES
- REVIEW
- FINALIZING**
 - Review

Order Name	Order Details	Amount	Status
FEDERAL RETURN	1040-104 Scholarship and fellowship grants Employment income Tax health exemptions (more)	\$ 51.95	
STATE RETURN (KANSAS)	Tax credits Exemptions and deductions Costs transferred from federal tax return	\$ 44.95	REMOVE

ACCESS CODE If your International Student Office has given you a code to access Sprintax please enter it here. VALIDATE

Total \$ 96.90

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.

Where and when can I get my W-2 or 1042-S?

The link to sign up for the OSU Sprintax discount code will be available through the ISS listservs starting on March 15, 2025.

W-2 (Available now)

- W-2s are now available for OSU employees on my.okstate.edu

(Click on the "Employee" tab, select "Tax Forms," then click "W-2 Wage and Tax Statement." Select "2024" for the tax year and click "Display.")

1042-S (Available soon)

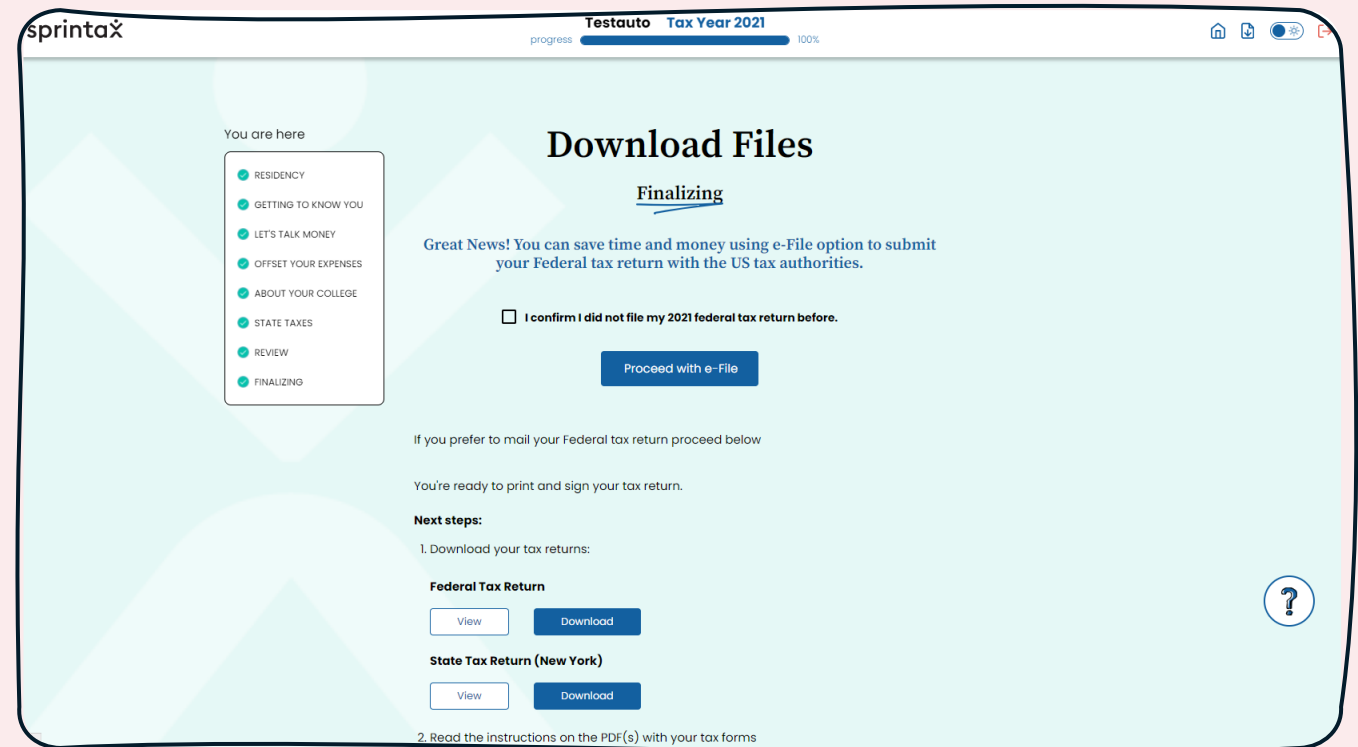
- Those of you who received taxable scholarships, awards, and/or tax treaty benefits will receive a Form 1042-S. The information on this form must be included in your tax return.
- The OSU 1042-S Forms will be available through Glacier by **March 15, 2025**. If applicable, you will receive an email from the Glacier system, and you will be able to download your Form 1042-S from your Glacier account.
- You will access your Form 1042-S through Glacier, then proceed to Sprintax to prepare your federal and state tax returns.
- Please note that not everyone will receive a Form 1042-S.
- For information regarding the 1042-S Form, please contact the Tax and Compliance Services office at tax@okstate.edu after **March 15, 2025**.

1098-T

You may also receive a 1098-T (Tuition Statement) from OSU. For those considered Nonresident Alien for tax purposes, the 1098-T will **not** be used in the process of filing your tax return.

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

sprintax

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) | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

U.S. Nonresident Alien Income Tax Return

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

Check only one box.

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

Foreign country name: NEW YORK 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"/>					<input type="checkbox"/>	<input type="checkbox"/>

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2021)

Other Support



More available support

- ✘ Educational tax videos on YouTube
- ✘ Blog content for tax awareness
- ✘ 24/7 live chat
- ✘ Sprintax Forms
- ✘ Tax workshops and webinars



sprintax

Thanks for listening!

Any questions?

Access our live chat through your
Sprintax account!

www.sprintax.com

