

**\*\*\*\*\*ATTENTION: All Employed & Scholarship International Students and Scholars\*\*\*\*\***

## FORMS REQUIRED TO FILE A TAX RETURN

<b><u>Type of Income</u></b>	<b><u>Nonresident Alien</u></b>	<b><u>Resident Alien</u></b>
Compensation <u>and</u> Taxes Withheld	<b>W-2</b> <b>1040NR or 1040NR-EZ</b>	<b>W-2</b> <b>1040 or 1040EZ</b>
Compensation, Tax Treaty Exempt, <u>and</u> FICA Exempt	<b>1042-S &amp; W-2</b> <b>1040NR or 1040NR-EZ</b>	<b>1042-S &amp; W-2</b> <b>1040NR or 1040NR-EZ</b>
Self-Employment Compensation	<b>1042-S</b> <b>1040NR or 1040NR-EZ</b>	<b>1099</b> <b>(if \$600 or more)</b> <b>1040</b>
Scholarship (Non-Service)	<b>1042-S (for non-qualified amounts)</b> <b>1040NR-EZ</b>	<b>No reporting</b>

**Notice: The Internal Revenue Service filing deadline to submit 2018 tax returns is April 15, 2019. Visit <https://www.irs.gov/taxtopics/tc301.html> for more information on filing the tax returns.**

If you a **nonresident alien** employed as a student worker, graduate assistant, or scholar performing services for compensation, then refer to the chart below to determine the effects of a tax treaty exemption and the withholding of federal income taxes.

Residency status for tax purposes	If you	Then	Forms required to file tax return	Tax documents issued by date	Issuer of tax document	Must file tax return
Nonresident Alien	Do not meet requirements for tax treaty exemption	Federal income taxes withheld from paycheck for the entire calendar year	W-2	January 31	Payroll department	1040NR or 1040NR-EZ
Nonresident Alien	Meet the requirements to claim tax treaty exemption	Federal income taxes <b>Will Not</b> be deducted from paycheck	1042-S	March 15	Finance department	1040NR or 1040NR-EZ
Nonresident Alien	Meet the requirements to claim tax treaty exemption <b>AND did NOT exceed</b> the maximum exemption limit	<b>No</b> federal income taxes withheld from paycheck for the calendar year	1042-S	March 15	Finance department	1040NR or 1040NR-EZ
Nonresident Alien	Meet the requirements to claim tax treaty exemption <b>AND Exceeded</b> the maximum exemption limit	Federal income taxes to be withheld from paycheck after limit reached for the calendar year	W-2 & 1042-S	January 31/ March 15	Payroll/ Finance department	1040NR or 1040NR-EZ

If you a **resident alien** employed as a student worker, graduate assistant, or scholar performing services for compensation, then refer to the chart below to determine the effects of a tax treaty exemption and the withholding of federal income taxes.

Residency status for tax purposes	If you	Then	Forms required to file tax return	Tax documents issued by date	Issuer of tax document	Must file tax return
Resident Alien	Do not meet requirements for tax treaty exemption*	Federal income taxes withheld from paycheck for the entire calendar year	W-2	January 31	Payroll department	1040 or 1040EZ
Resident Alien	Meet the requirements to claim tax treaty exemption**	Federal income taxes <b>Will Not</b> be deducted from paycheck	1042-S	March 15	Finance department	1040NR or 1040NR-EZ
Resident Alien	Meet the requirements to claim tax treaty exemption <b>AND did NOT exceed</b> the maximum exemption limit	<b>No</b> federal income taxes withheld from paycheck for the calendar year	1042-S	March 15	Finance department	1040NR or 1040NR-EZ
Resident Alien	Meet the requirements to claim tax treaty exemption <b>AND Exceeded</b> the maximum exemption limit	Federal income taxes to be withheld from paycheck after limit reached for the calendar year	W-2 & 1042-S	January 31/ March 15	Payroll/ Finance department	1040NR or 1040NR-EZ

\*if he/she becomes a Resident Alien for tax purposes then the same income tax treatment for U.S. Citizens applies to Resident Aliens. \*\*if the residency status changes for tax purposes to a Resident Alien from a Nonresident Alien, then he/she might qualify for a tax treaty exemption based on his/her visa status and country of residency.

## HOW, WHEN, WHERE TO FILE\*\*

### 1. WHEN WILL I RECEIVED MY W-2 AND 1042-S TAX DOCUMENTS FOR THE 2018 YEAR SO I CAN FILE MY TAX RETURN?

- a. **W-2 Wage and Tax Statement 2018** will be available after **January 31, 2019**. Contact the Payroll Office, 272 Administration Building.
- b. **1042-S Foreign Person's U.S. Source Income Subject to Withholding 2018** will be postmarked for mailing by **March 15, 2019**. Your physical mailing address can be updated by emailing Ms. Giovanni Hickman at [ihickman@memphis.edu](mailto:ihickman@memphis.edu).

### 2. WERE YOU A RESIDENT ALIEN FOR TAX PURPOSES FOR THE ENTIRE 2018 YEAR AND RESPONSIBLE FOR THE PAYMENT OF WITHHOLDING ON INCOME. THE W-2 FORM IS TAX DOCUMENT YOU'LL NEED TO FILE YOUR TAX RETURN?

- a. Below are online filing tax return tools available for taxpayers or browse the Internet to locate other options.
  - i. <https://www.freetaxusa.com/>
  - ii. <https://www.creditkarma.com/tax>
  - iii. <https://turbotax.intuit.com/>
  - iv. <https://www.taxact.com/>
- b. For face to face tax assistance, visit the United Way Free Tax Prep at <https://www.uwmidsouth.org/why-uw/free-tax-prep/> as another resource.

### 3. DID YOU SIGN FORM 8233 EXEMPTION FROM WITHHOLDING ON EMPLOYMENT COMPENSATION AT ANY TIME DURING THE 2018 YEAR ALLOWING YOU TO CLAIM A TAX TREATY EXEMPTION ON A PORTION OR ON ALL INCOME EARNED?\*

- a. Email Ms. Giovanni Hickman at [ihickman@memphis.edu](mailto:ihickman@memphis.edu) regarding how to file your tax return. **\*applies to individuals with only a 1042-S form or to individuals with both the 1042-S and W-2 forms.**

**\*\* The University of Memphis does not provide tax advice about an individual's personal taxes. You should consult your private tax preparer or the Internal Revenue Service for tax-related assistance at 1-800-829-1040.**