



EVERYTHING YOU NEED TO KNOW ABOUT NONRESIDENT TAX



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HOUSEKEEPING:



Recording will be made available to attendees

Feel free to use chat

Feedback much appreciated

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 – stimulus check
- Using Sprintax to prepare your tax returns
- Questions and discussion

OVERVIEW



- ✓ Defining residency for tax purposes
- ✓ Who must file a 2020 US tax return?
- ✓ What tax forms should I receive?
- ✓ Forms you need to complete and send to IRS
- ✓ No income - what form do I need to file?
- ✓ What is FICA?
- ✓ State Tax Returns
- ✓ Filing incorrectly – amending your tax return and the stimulus check
- ✓ Using Sprintax to prepare a compliant return

IMPORTANT DATES FOR 2020



- 2020 tax filing season is for income from:
 - 1st January – 31st December 2020
- Filing deadline is **Thursday, April 15th 2021***

APRIL

S	M	T	W	TH	F	S
				01	02	03
04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

EVERYTHING YOU NEED TO KNOW ABOUT NONRESIDENT TAX



WHAT DETERMINES RESIDENCY FOR TAX PURPOSES?



RESIDENT OR NONRESIDENT FOR TAX PURPOSES?



- If international students and scholars have left the US, these days outside the US won't be counted towards the Substantial Presence Test as they are not present on US soil

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 you've been in the US for longer than the 5 or 2 year periods, the **Substantial Presence Test** will determine your tax residency – 183 days.

RESIDENCY SUMMARY



		Number of years exempt from SPT	FICA Exemption
F - 1		5	Y
F - 2		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

POLL 1 | HANDS UP

WHO NEEDS TO FILE TAX DOCUMENTS TO THE IRS AS A NONRESIDENT?

○ ○ ○ ○ ○

- All nonresidents need to file something regardless of income
- Only those who earned US income need to file
- Nonresidents don't have to file any tax documents
- Unsure



WHO MUST FILE FOR 2020?



- Everyone must complete Form 8843 – irrespective of income or days of presence
- Received taxable earnings or income over \$0 – 2020 no personal exemption amount - federal filing requirement (1040-NR)
- Received a taxable stipend, grant or allowance in 2020 – federal filing requirement (1040-NR)
- 1040-NR-EZ has been discontinued for the 2020 tax season

Every nonresident has some type of IRS filing obligation...



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. For the year January 1—December 31, 2020, or other tax year _____, 20____, and ending _____, 20____.	OMB No. 1545-0074 2020 Attachment Sequence No. 102
Department of the Treasury Internal Revenue Service	beginning	Your U.S. taxpayer identification number, if any
Your first name and initial ELVERA	Last name KING TESTING	
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 D6H5	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 <u>366</u> 2019 <u>81</u> 2018 <u>0</u>		
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)? <input type="checkbox"/> Yes <input checked="" 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 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, 3128551489		
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, 3128551489		
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? <input type="checkbox"/> Yes <input checked="" 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 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
14 If you checked the "Yes" box on line 13, explain ▶ _____		



POPULAR TYPES OF US INCOME



Most common:

- Employment
- Scholarship covering costs other than tuition and tuition related expenses
 - Room and Board
 - Stipend
- Investment income

OTHER INCOME?



- Singing in a bar
- 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



TAX DOCUMENTS NONRESIDENTS MAY RECEIVE



W2

- Wages, Salary, Compensation (Employment Earnings)
- *Deadline to receive – January 31st 2021*

1042-S

- Taxable Scholarships/Stipends/Non-Degree Aid
- Income exempt by a tax treaty
- Royalty Payments
- Prize/Award/Miscellaneous foreign payments
- *Deadline to receive – March 15th 2021*

1099 Series

- Rental income
- Investment Income
- Commissions
- Independent Contractor Services
- *Deadline to receive – typically by end of March*

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

T

A

X

FICA TAXES

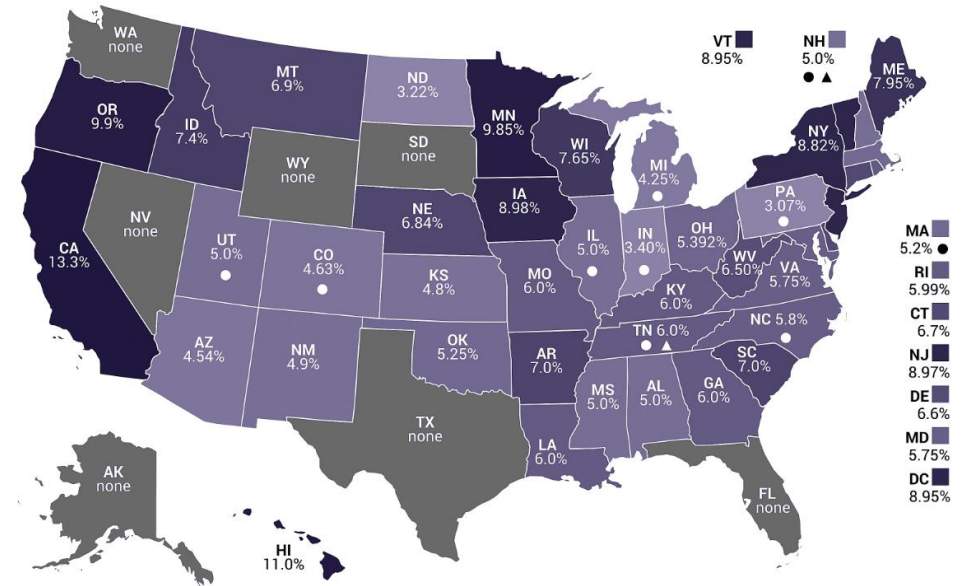


- Nonresident international students and scholars (J1 & F1) should not be paying FICA
- H-1B, J-2 and TN visa-holders, are subject to FICA taxes from their first day of employment.
- Usually only applied to off campus employment
 - However tax residents do pay
- Opportunity to claim back
 - From employer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



- E.g. if an international student was studying at Sprint University in New York and as a result of the pandemic moved to another state in the US, this could have an impact on their state filing obligations

ARIZONA STATE TAX RETURN



Resident VS Nonresident - Who is an Arizona resident for Arizona income tax purposes?

For Arizona income tax purposes, the term "nonresident" means every individual other than a resident.

Resident is:

- Every individual who is in Arizona for other than a temporary or transitory purpose.
- Every individual domiciled in Arizona who is outside Arizona for a temporary or transitory purpose.
- Every individual who spends, in the aggregate, more than nine months of the taxable year within Arizona is presumed to be a resident.
- **International students are usually regarded as nonresidents for state tax purposes as they are here for a temporary or transitory purpose**



ARIZONA STATE TAX RETURN



Filing requirements:

Taxpayers must file an Arizona income tax return if:

You must file if you are: and your gross income is more than:

- Single \$12,400
- Married filing joint \$24,800
- Married filing separate \$12,400
- Head of household \$18,650

If you are a nonresident, you must report income derived from Arizona sources. To determine if you meet the gross income threshold amount above, multiply the amount by the percentage of your Arizona gross income that is of your federal adjusted gross income.

You have to file a tax return reporting any income earned in Arizona if you exceed the amounts listed above. If you do not meet these filing requirements but you have Arizona income tax withheld from your income, you can file an Arizona return to obtain a refund of the withheld taxes.



ITIN – INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER



- Required when filing Federal return
- Most common among scholarship recipients (athletes)
- Not needed on Form 8843
- Application process is tricky!
- CAA may certify documents (Certified Acceptance Agent)
- Significant delays in processing ITINs

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:
 Apply for a new ITIN
 Renew an existing ITIN

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

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 _____ Middle name _____ Last name _____
1b Name at birth if different ► First name _____ Middle name _____ Last name _____

Applicant's Mailing Address
2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.
 City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) Address (see instructions)
3 Street address, apartment number, or rural route number. Don't use a P.O. box number.
 City or town, state or province, and country. Include postal code where appropriate.

Birth Information
4 Date of birth (month / day / year) _____ Country of birth _____ City and state or province (optional) _____ **5** Male Female

Other Information
6a Country(ies) of citizenship _____ **6b** Foreign tax I.D. number (if any) _____ **6c** Type of U.S. visa (if any), number, and expiration date _____
6d Identification document(s) submitted (see instructions) Passport Driver's license/State I.D.
 USCIS documentation Other _____ Date of entry into the United States (MM/DD/YYYY): _____
6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?
 No/Don't know. Skip line 6f.
 Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).
6f Enter ITIN and/or IRSN ► ITIN [][]-[][]-[][][][]-[][][][][] IRSN [][][][]-[][][][]-[][][][][] and name under which it was issued ► _____
 First name _____ Middle name _____ Last name _____
 City and state ► _____ Length of stay ► _____

Sign Here
 Keep a copy for your records.
 Signature of applicant (if delegate, see instructions) _____ Date (month / day / year) _____ Phone number _____
 Name of delegate, if applicable (type or print) _____ Delegate's relationship to applicant Parent Court-appointed guardian Power of attorney

Acceptance Agent's Use ONLY
 Signature _____ Date (month / day / year) _____ Phone _____
 Name and title (type or print) _____ Name of company _____ EIN _____ PTIN _____
 Office code _____

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10229L Form **W-7** (Rev. 8-2019)

1098 T – TUITION STATEMENT



- 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 school will get one – even nonresidents, so it can cause a lot of confusion!



CORRECTED

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	OMB No. 1545-1574	Tuition Statement
		\$	2020	
FILER'S employer identification no.	STUDENT'S TIN	2	Form 1098-T	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.
STUDENT'S name		3		
Street address (including apt. no.)		4 Adjustments made for a prior year	5 Scholarships or grants	
City or town, state or province, country, and ZIP or foreign postal code		\$	\$	
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	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 2021 <input type="checkbox"/>	
		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
		\$	\$	

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 (in normal times)
 - 2019 season – delays in processing returns
 - Contact IRS to follow up
 - ‘Where’s my refund’
 - <https://irs.gov/refunds>
- **State**
 - Similar but will vary from state to state



- IRS delays in processing paper returns
 - Filed in June – processed late October/early November
- Good news - e-filing is on the way!



POLL 2 | HANDS UP

DO YOU THINK YOU EVER FILED AN INCORRECT TAX RETURN?

○ ○ ○ ○ ○

- Yes
- No
- I didn't misfile but I forgot to file for previous years



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 U.S. Individual Income Tax Return
 - Simple form, similar to 1040



COVID ECONOMIC IMPACT PAYMENTS

STIMULUS CHECK MAKES THE HEADLINES



INVESTIGATIONS Foreign Workers Living Overseas Mistakenly Received \$1,200 U.S. Stimulus Checks

August 5, 2020 · 5:50 AM ET
Heard on Morning Edition



POLITICO

← Ads by Google
Stop seeing this ad Why this ad? ↗

FINANCE & TAX

IRS mistakenly sends stimulus checks to foreign workers

With no clear guidance on how to return it, foreign workers are holding onto the money or racing to spend it before the Internal Revenue Service realizes the mistake.



Foreign stimulus checks | Jeff Crane (AP) / Images

The New York Times



\$1.4 Billion in Stimulus Funds Sent to Dead People, Watchdog Finds

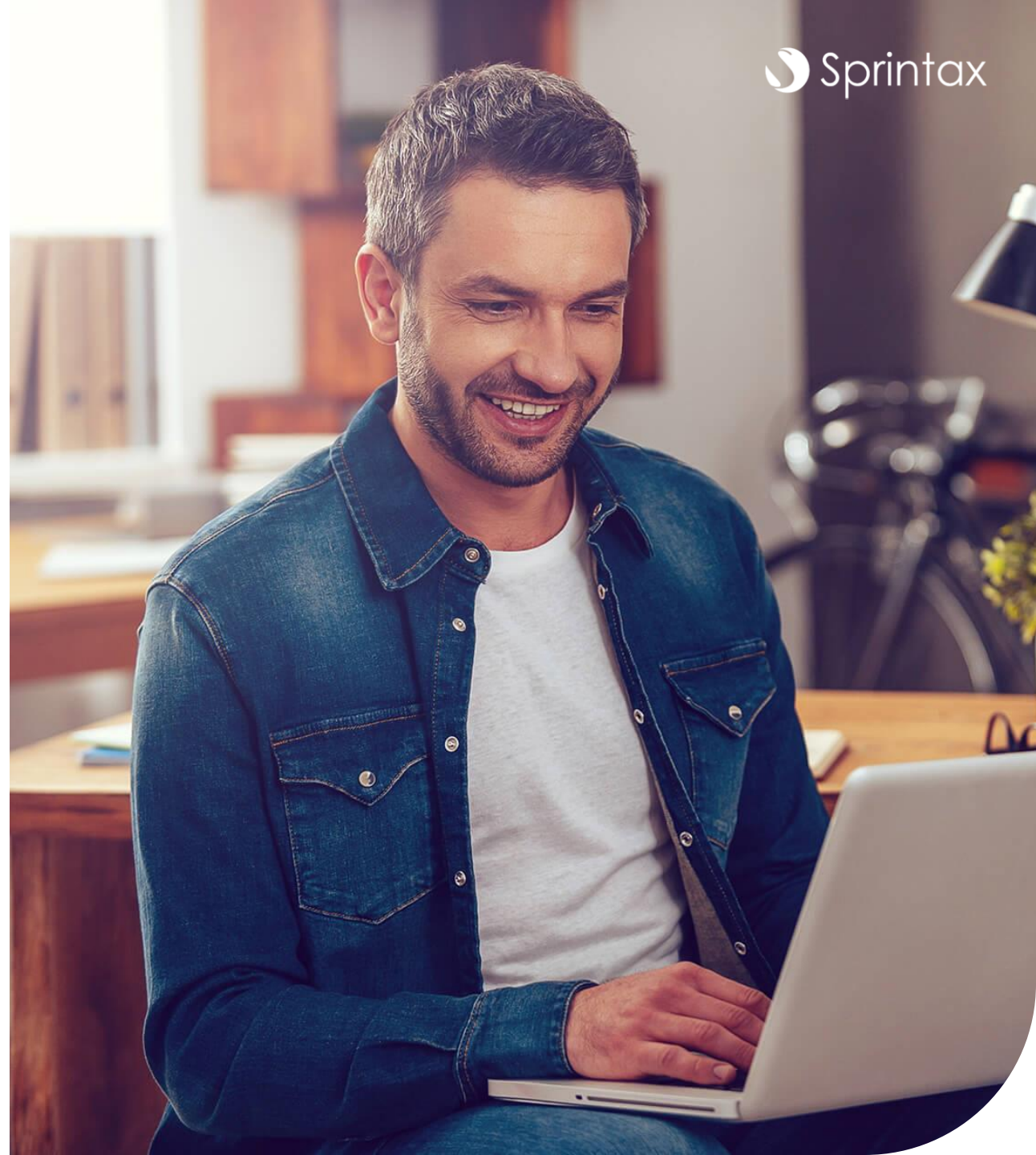
A Government Accountability Office report said the Treasury and the Internal Revenue Service failed to consult death records, resulting in improper payments.

POLL 3 | HANDS UP

HAVE YOU RECEIVED A STIMULUS PAYMENT?



- Yes
- No
- Not sure



OVERVIEW OF THE ECONOMIC IMPACT PAYMENT

WHO IS NOT ELIGIBLE?

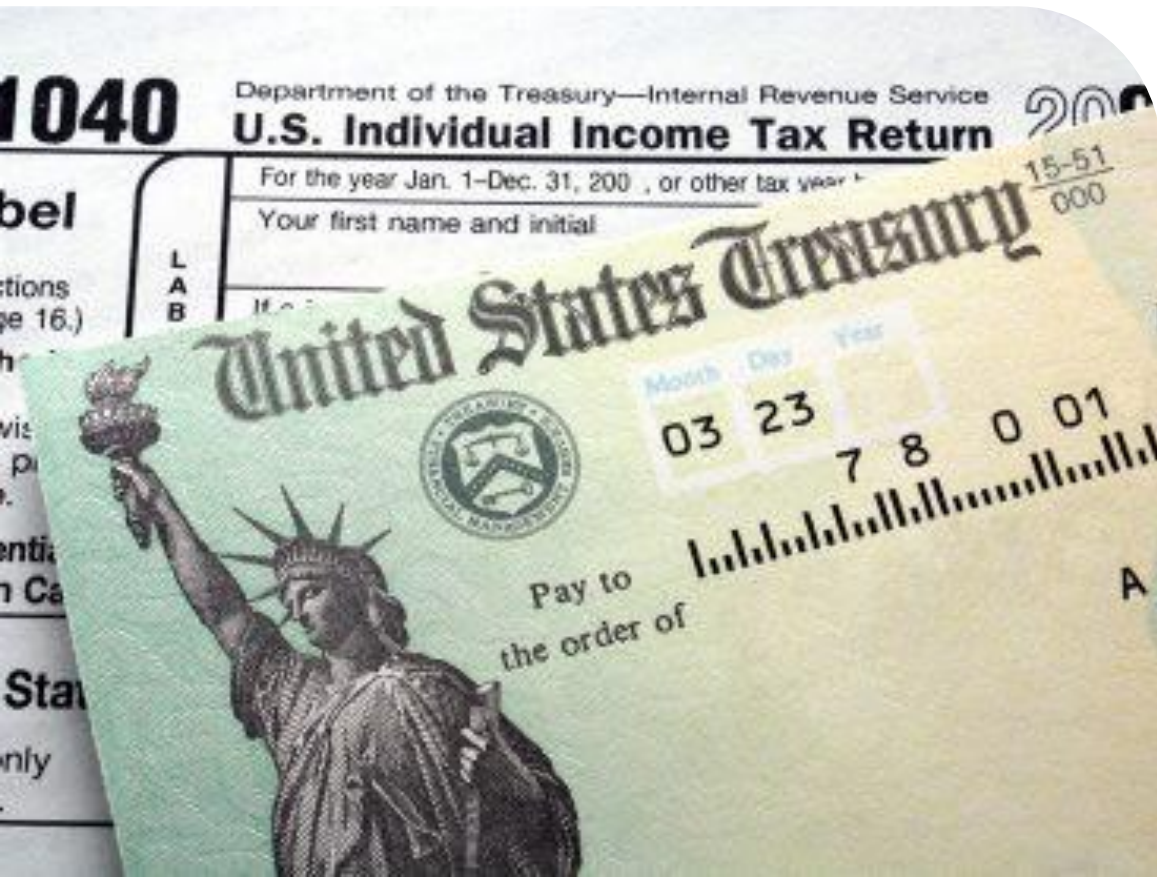


Simply put

Taxpayers **won't qualify** for an Economic Impact Payment if they:

- Are a [*nonresident alien – for tax purposes*](#)
- Are a [*nonresident alien for 2020*](#)
- Filed Form 1040-NR or Form 1040NR-EZ, Form 1040-PR or Form 1040-SS for 2019.
- <https://www.irs.gov/newsroom/economic-impact-payment-information-center-topic-a-eip-eligibility-and-general-information>





SECOND STIMULUS CHECK



- Second stimulus check was issued by the IRS in December 2020
- Generally, U.S. citizens and resident aliens who are not eligible to be claimed as a dependent on someone else's income tax return are eligible for this second payment
- Eligible individuals will automatically receive an Economic Impact Payment of up to \$600 for individuals or \$1,200 for married couples and up to \$600 for each qualifying child
- You won't qualify for the second stimulus check if you are a nonresident alien for tax purposes for 2020

NONRESIDENT WHO FILED INCORRECTLY AS A RESIDENT



If a nonresident filed incorrectly as a resident (1040 v 1040-NR):

- File an [amended tax return](#)- 1040-X & 1040-NR- for all incorrect years
 - Make any necessary amended payment
- Return the stimulus payment to the IRS if they believe they received it in error
- You may have amended your return and returned the initial payment, you may still receive the second stimulus payment and you will be required to return this too



Form **1040-X** Department of the Treasury—Internal Revenue Service
Amended U.S. Individual Income Tax Return OMB No. 1545-0074
 (Rev. January 2020) ▶ Go to www.irs.gov/Form1040X for instructions and the latest information.

This return is for calendar year 2019 2018 2017 2016
 Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial Last name Your social security number
 If joint return, spouse's first name and middle initial Last name Spouse's social security number
 Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.
 Foreign country name Foreign province/state/county Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date. Full-year health care coverage (or, for amended 2018 returns only, exempt). If amending a 2019 return, leave blank. See instructions.
 Single Married filing jointly Married filing separately (MFS) Qualifying widow(er) (QW) Head of household (HOH)
 If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Use Part III on the back to explain any changes

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
Income and Deductions			
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>			
2 Itemized deductions or standard deduction			
3 Subtract line 2 from line 1			
4a Exemptions (amended 2017 or earlier returns only). If changing, complete Part I on page 2 and enter the amount from line 29			
4b Qualified business income deduction (amended 2018 or later returns only)			
5 Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0-			
Tax Liability			
6 Tax. Enter method(s) used to figure tax (see instructions):			
7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/>			
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-			
9 Health care: individual responsibility (amended 2018 or earlier returns only). See instructions			
10 Other taxes			
11 Total tax. Add lines 8, 9, and 10			
Payments			
12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)			
13 Estimated tax payments, including amount applied from prior year's return			
14 Earned income credit (EIC)			
15 Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):			
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed			16
17 Total payments. Add lines 12 through 15, column C, and line 16			17
Refund or Amount You Owe			
18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS			18
19 Subtract line 18 from line 17. (If less than zero, see instructions.)			19
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference			20
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return			21
22 Amount of line 21 you want refunded to you			22
23 Amount of line 21 you want applied to your (enter year): estimated tax			23

Complete and sign this form on page 2.
 For Paperwork Reduction Act Notice, see instructions. Cat. No. 11360L Form **1040-X** (Rev. 1-2020)

SPRINTAX AMENDED RETURN STATISTICS



2020



Amended returns

2019



Amended returns

IMPLICATIONS OF NOT FILING



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



BE CAREFUL ABOUT OPTIONS RECOMMENDED TO YOU



- As a nonresident for tax purposes, you cannot use TurboTax to prepare your tax returns.
- TurboTax only supports **resident** returns!



USING SPRINTAX

Important Information on Accessing Sprintax



- Visit the ASU tax page to access Sprintax <https://issc.asu.edu/student/resources/tax-information>
- It's **extremely important to access Sprintax from this page** and to enter your ASURite ID in order to receive your automatic Federal and Form 8843 costs discounted

2. Create a Sprintax account:

ASU has arranged for individuals to use [Sprintax Tax Preparation](#), which is a preparation software for federal tax filing. Sprintax, which also has a [YouTube channel](#), will guide you through the tax preparation process, prepare the necessary documents and check if you are due a refund.

Sprintax account

You will receive an email from the ISSC providing you with information on how to access Sprintax to set up your account. Access through your ASU account will provide you a unique code to use on your Sprintax tax return. The code will be automatically added to your Sprintax account at the end of the Sprintax process.

Additional resources



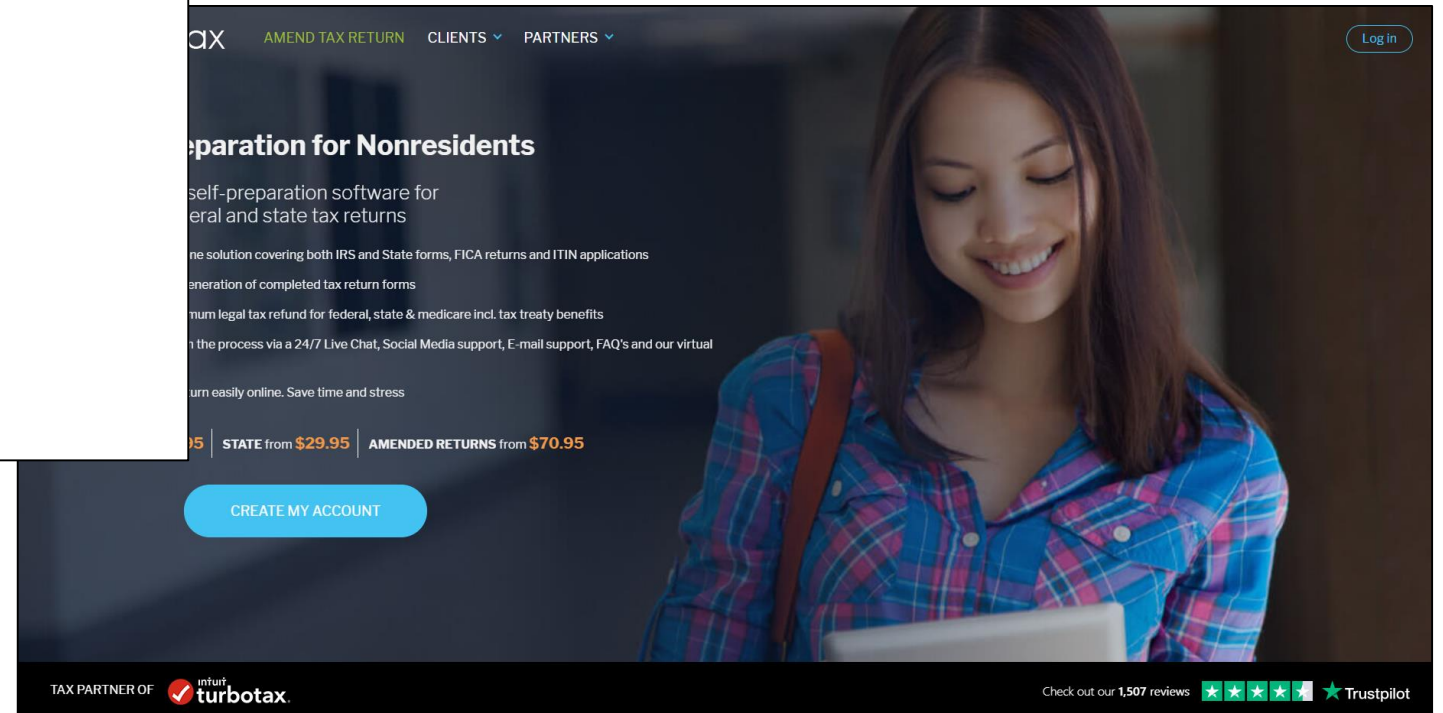
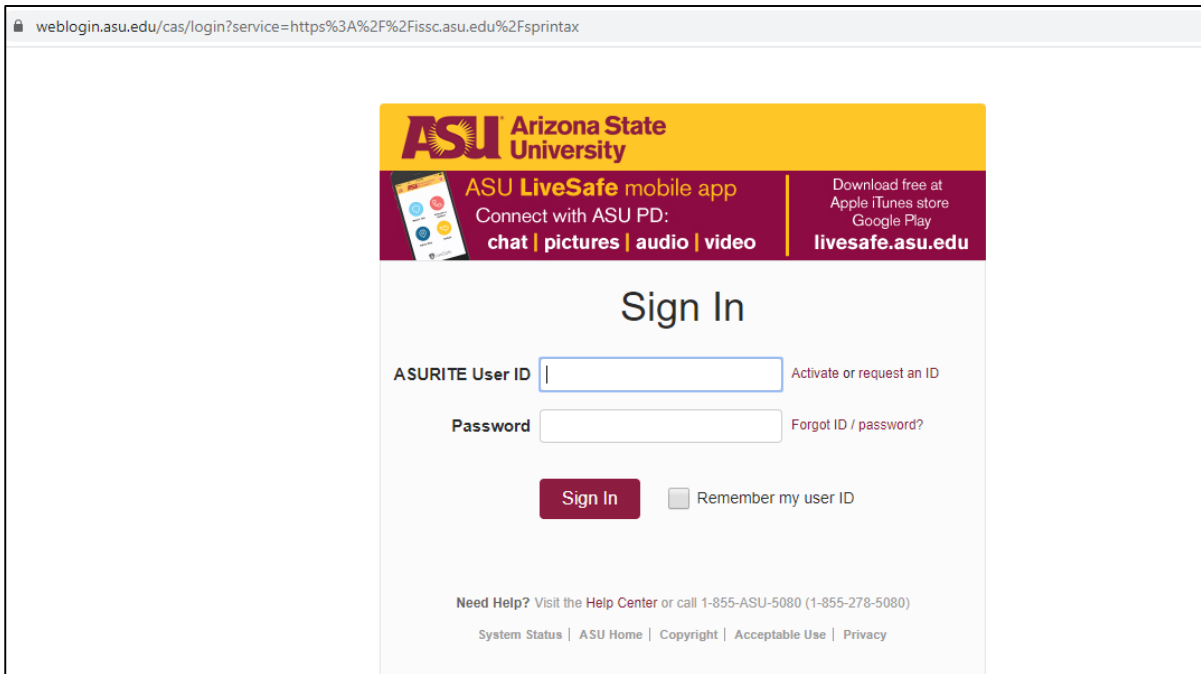
Sprintax educational tax videos and blog

You also have access to the [Sprintax YouTube account](#), where there are a number

LOGIN PAGE



Once you have entered your ASURITE ID The link will bring you to a Sprintax landing page where you can register an account for free or sign in if you have used Sprintax before.



RESIDENCY DETERMINATION



- We will confirm residency for tax purposes.
- If you are a 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).

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 2020? 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 2020 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 1990 onwards.

Please provide details below of all your visits to the US starting from 2018.

[+ Add Visit](#)

Visa type/Visitor status	Entered US on	Intention to Leave US on
B2 - Tourist visa	07/15/2018	07/31/2018
J1 - Student	08/18/2020	06/30/2021

INCOME DETAILS



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.

Upload a scan or photo of your income document

NOTE: Please, note that in order to recognize the content of the form, the uploaded file should contain one page only!

Choose file or drag and drop your file here

Upload

Select employer type: Company

a Employee's social security number		OMB No. 1545-0008	
1 Employee identification number (EIN) 12-1212121	1 Wages, tips, other compensation 4256.04	2 Federal income tax withheld	
2 Employer's name, address, and ZIP code Sprintax.com, c/oTaxback Inc 345 Park Ave 17th Floor Atlanta, GA 30303	3 Social security wages	4 Social security tax withheld	
	5 Medicare wages and tips	6 Medicare tax withheld	
	7 Social security tips	8 Allocated tips	

- Income document information provided from W-2, 1042-S, 1099's.
- Also note the **live chat** pop up which you can use to ask the live chat team questions as you go through the system.



- OCR** (Optical Character Recognition) is here!

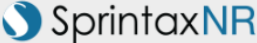
Got a question?

Tax can be tricky, so we're here to help. If you have a question, [Click Here](#) to search our frequently asked questions. Or click 'Ask Stacy' to get an immediate answer now!

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.


⚙️

🏠
Progress 91%
Tax Year 2020
ElveraKing ▾

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

Step 6 - State Taxes

Living in the US

Please provide details of each state you lived in during 2020. 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 2020 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
01/01/2020	12/31/2020 📅	New York ▾	Leased by you or your employer ▾	Temporary ▾

Get Help

- ? FAQ
- 👤 Ask Stacy

Have you lived in New York in 2019? Yes No

Enter the date when you left or intend to leave New York State permanently 📅

Back
Next

ORDER BREAKDOWN



The screenshot shows the SprintaxNR interface. At the top left is the SprintaxNR logo. On the right is a settings icon. Below the logo is a home icon, a progress bar at 99%, 'Tax Year 2020', and the user name 'ElveraKing'. A 'You are here' sidebar on the left lists steps: Residency, Getting to know you, Let's talk money, Offset your expenses, About your college, State Taxes, Review, and Finished (with a 'Review' link). The main area is titled 'Let's review your order' and features a 'Guaranteed 100% accurate' badge. Below this are two order items: 'Federal Return' for \$37.95 and 'State Return (New York)' for \$29.95. The 'State Return' item includes a 'Remove' link.

Item	Includes	Price	Action
Federal Return	1040 NR / 1040 NR EZ Scholarship and fellowship grants Employment income Tax Treaty exemptions (more)	\$ 37.95	
State Return (New York)	Tax credits Exemptions and deductions Data transferred from federal tax return.	\$ 29.95	Remove

- At the end of the process Sprintax will **automatically remove the costs of your Federal and Form 8843 costs.**
- It will also outline the order breakdown and the costs involved for any additional services such as state tax returns or post filing support etc.
- If you see an option to insert a code then you will have not gone through the Sprintax link from the ASU tax page and will need to go back through the correct link on the ASU tax page

GENERATION OF TAX FORMS



ELVERA KING TESTING
MADE UP ADDRESS
NEW YORK
1B
United States of America NEW YORK, 10017

Dear ELVERA,

Enclosed please find two copies of your 2020 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	\$4557
Federal Adjusted Gross Income	\$4557
Federal Taxable Income	\$4292
Amount You Owe	\$428

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

How much tax do I owe?

Your return shows a balance due of \$ 428. We have completed the Payment Voucher, form 1040-V and attached this to your return.

How do I make the payment?

To make payment, please include a check made payable to the "UNITED STATES TREASURY" for the amount of \$ 428. Write "2020 Form 1040-NR" and on the back of the check, along with your full name.
The check should be included with your return but should not be stapled or otherwise attached.

Alternatively, you can pay the balance due by credit or debit card. Payment information and service providers are located at <http://www.irs.gov/e-pay>. If you pay by credit card before posting your return, please enter your confirmation number and the amount you were charged in the upper left corner of page 1 of Form 1040-NR. Do not include the convenience fee in the amount you were charged.

Form **1040-NR** Department of the Treasury—Internal Revenue Service (99) **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status
 Single Married filing separately (MFS) (formerly Married) 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: ELVERA Last name: KING TESTING Your identifying number (see instructions):
 Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: Individual Estate or Trust
 MADE UP ADDRESS, ap. 1B
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
 NEW YORK, NEW YORK 10017
 Foreign country name Foreign province/state/county Foreign postal code

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire 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	
					<input type="checkbox"/>	<input type="checkbox"/>
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	4557
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	0
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	
8 Other income from Schedule 1 (Form 1040), line 9	8	0
9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	9	4557
10 Adjustments to income:		
a From Schedule 1 (Form 1040), line 22	10a	0
b Charitable contributions for certain residents of India. See instructions	10b	
c Scholarship and fellowship grants excluded	10c	0
d Add lines 10a through 10c. These are your total adjustments to income	10d	0
11 Subtract line 10d from line 9. This is your adjusted gross income	11	4557
12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions	12	265
13a Qualified business income deduction. Attach 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 12 and 13c	14	265
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	4292

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2020)

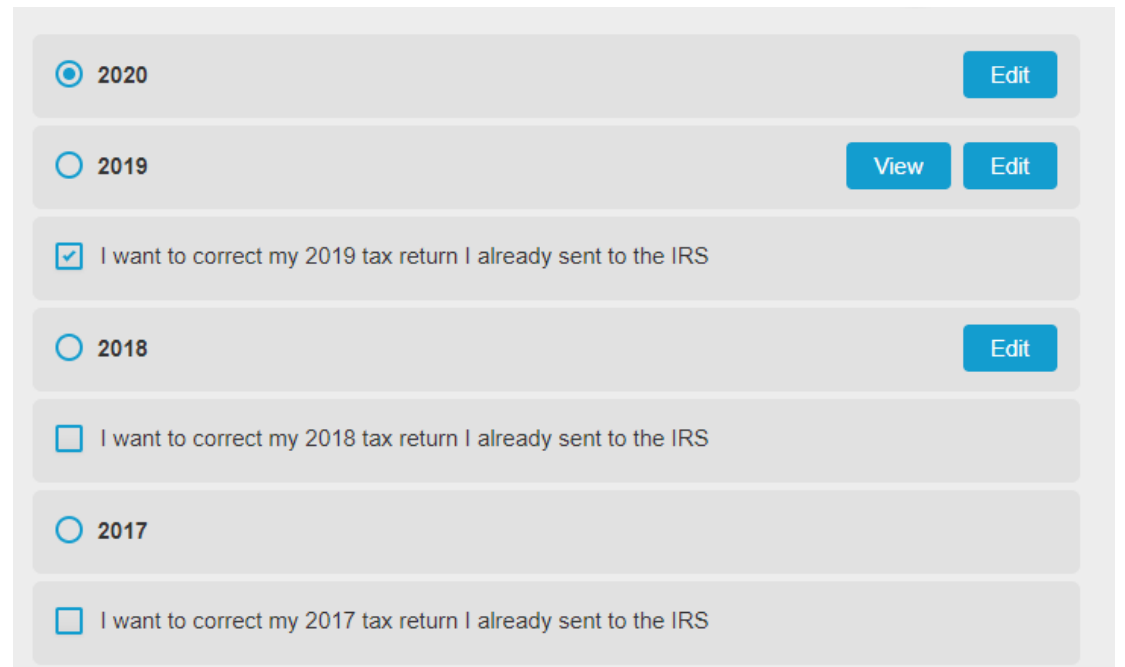
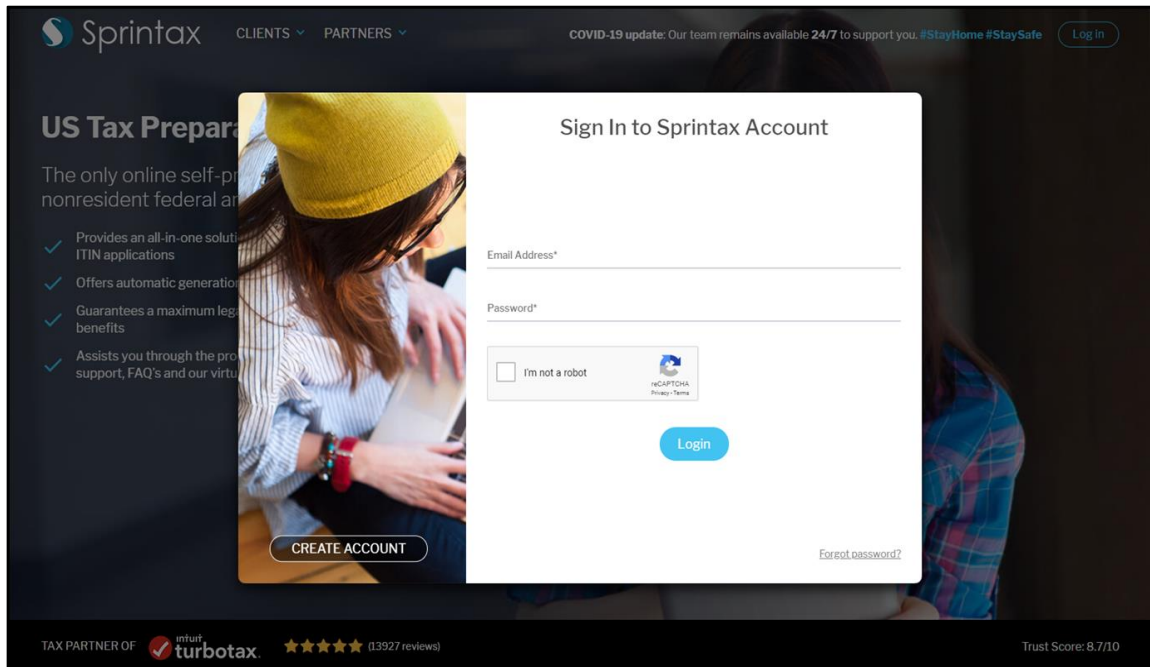


- The option to **eFile** is coming for Federal tax returns!
- State tax returns will still need to be mailed
- Form 8843 by itself will still need to be mailed

SPRINTAX CAN ASSIST WITH AMENDED RETURNS!



Where a student has submitted an incorrect tax return, maybe filed as a resident instead of a nonresident, Sprintax can assist in preparing an amended tax return!



Where Can I Access my ASU Income Documents?



W-2 Forms:

You should receive a W-2 from [ASU Human Resources \(https://cfo.asu.edu/W2-guide\)](https://cfo.asu.edu/W2-guide). Your W-2 is also posted on My ASU.

1042-S Forms:

You may receive a 1042-S from ASU Tax Services if you received tax treaty benefits from ASU during the tax year or you had other taxable money that was not paid through payroll.

These forms are posted to your Glacier account, or sent in the mail if you did not agree to receiving electronically. Please contact [ASU Human Resources \(InternationalEmployeeManagement@exchange.asu.edu\)](mailto:InternationalEmployeeManagement@exchange.asu.edu) if you did not receive a 1042-S.

Sprintax TDS
TAX DETERMINATION SYSTEM

NON-RESIDENT TAX AND PAYROLL SOFTWARE

OTHER SUPPORT

NON-RESIDENT TAX CO
PROFE

Residency determination
Preparation of tax forms

taxback

OTHER SUPPORT



Additional support available to you:

- Educational tax videos on YouTube
- Blog content for tax awareness
- 24/7 live chat during filing season
- SprintaxTDS Personal

The screenshot shows the top portion of a Sprintax blog article. At the top is the Sprintax logo with the tagline 'NONRESIDENT TAX PREPARATION'. Below the logo is a navigation menu with links for Home, Language, Español, 中文, Русский, Contact us, and Go To Sprintax. The article metadata indicates it was published on June 10, 2020, by Stacy, with 0 comments. The main heading of the article is 'The top 5 mistakes nonresidents make on their tax returns and how to avoid them'. Below the text is a photograph of a woman with curly hair sitting at a desk in a bright room, working on a laptop.

This block contains two video thumbnails from YouTube. The left thumbnail features a man in a blue polo shirt and is titled 'Difference Between OPT and CPT' with a duration of 0:49. The right thumbnail features a man in a dark blue polo shirt and is titled 'How to Amend a Tax Return That You Filed' with a duration of 0:46. Both videos are from the channel 'Sprintax' and were uploaded 9 months ago. The left video has 350 views, and the right video has 2.5K views.

SPRINTAXTDS PERSONAL



- Software to prepare your **pre OPT/CPT employment tax documents**
- Ensuring you are taxed correctly on your income
- SprintaxTDS Personal will generate any applicable tax forms for you, such as the W4, W8BEN and 8233, all you need to do is sign and provide them to your employer
- Separate to any end of year tax filing you may need to do

SprintaxTDS ABOUT WHAT WE DO CORPORATIONS PERSONAL TECHNOLOGY Log in

Prepare your US Nonresident Income Tax Documents

Starting a new job in the US?
Get taxed correctly from the start with SprintaxTDS Personal

Personal Tax Determination Software for Nonresidents

- Take our residency test to determine whether you are a resident or nonresident for tax purposes
- Generate your US tax forms (such as your W-4, 8233, W-8BEN and more)
- Determine your tax treaty eligibility and FICA exemptions
- Our team will assist you through the process via 24/7 live chat support

[CREATE ACCOUNT](#)

SPRINTAXTDS PERSONAL



You can register an account for free on the ASU [SprintaxTDS Personal webpage](#).

The screenshot shows the SprintaxTDS Personal webpage. At the top left is the SprintaxTDS logo. In the top right corner, there is a pink "Log in" button. The main content area features the ASU Arizona State University logo and a headline: "Arizona State University has partnered with SprintaxTDS to help you prepare your US nonresident income tax documents". Below the headline is a list of four bullet points: "Determine whether you are a resident or nonresident for tax purposes", "Generate your US tax forms (such as your W-4, 8233, W-8BEN and more)", "Determine your tax treaty eligibility and FICA exemptions", and "Our team will assist you through the process via 24/7 live chat support". The central focus is a "Create an Account" form with the following fields: "First Name", "Last Name", "Phone Country Code" (a dropdown menu), "Phone Number", and "Email". Below these fields are two checkboxes: "I accept SprintaxTDS's terms & conditions" and "I'm not a robot" (with a reCAPTCHA logo). A pink "Get Started" button is at the bottom of the form.

This is a close-up of the registration form. It is titled "REGISTRATION" and contains the following fields: "First name *" and "Last name *" (with asterisks indicating required fields), "E-mail address *" (with an asterisk), and a blue "CONTINUE" button at the bottom.



**TAX PROFILE OF 215,000
STUDENTS AND
SCHOLARS**

2020 FEDERAL & STATE REFUNDS



ASU Average Federal and State Refunds 2019 Filing Season

\$1,148.34

Average Federal refund

\$405.78

Average State refund

85%

Received a Federal refund

78%

Received a State refund





POLL 4 | HANDS UP

DID YOU FIND THIS WEBINAR HELPFUL?

○ ○ ○ ○ ○

- Very helpful
- Helpful
- Neither helpful nor unhelpful
- Unhelpful
- Very unhelpful



**THANK YOU!
QUESTIONS?**

QUESTIONS TO:

hello@sprintax.com

Live Chat on Sprintax.com