

## Resources for Nonresident Aliens Filing U.S. Federal and/or State Income Tax Returns

If you were a Nonresident Alien (for tax purposes) during 2013, and you received U.S.-sourced income during that year, you may be required to file a federal Nonresident Alien Income Tax Return (Form 1040NR or 1040NR-EZ) and a state income tax return for each state where you resided/earned income (use Form 1NPR for Wisconsin state income tax purposes).

### Nonresident aliens (for tax purposes) during 2013:

1. Determine whether you are required to file a U.S. Nonresident Alien Income Tax Return (Form 1040NR or Form 1040NR-EZ). This is explained in the 'Who Must File' section of the 1040NR instructions accessible on the IRS website: <http://www.irs.gov/uac/Form-1040NR,-U.S.-Nonresident-Alien-Income-Tax-Return>
2. Determine whether you are required to file state income tax returns by reviewing the 'Who Must File' information on the revenue websites of the states where you lived during 2013. Nonresident aliens living in Wisconsin during 2013 should review the instructions for Form 1NPR: [http://www.revenue.wi.gov/forms/2013/Form1NPR\\_inst.pdf](http://www.revenue.wi.gov/forms/2013/Form1NPR_inst.pdf)
3. Whether or not you are required to file income tax returns, you must file IRS Form 8843 if you were a nonresident alien present in the U.S. on F, J, M or Q immigration status. This is not a tax return but an informational statement required by the U.S. government. Individuals required to file an income tax return should attach Form 8843 to their tax return. Individuals not required to file an income tax return should mail Form 8843 separately. A link to Form 8843, instructions, and other tax information is available at: <http://uwservice.wisc.edu/tax/filing-resources.php>

Before preparing your income tax returns, wait to receive reporting statements for **all** income you received in 2013 (i.e., Forms W-2, 1042-S, 1099, etc). The specific forms you need will depend on your individual situation.

If you received a scholarship/fellowship stipend while a nonresident alien, had a tax treaty benefit applied to your earnings, OR received other payments under income codes 12, 15, 16, 18, 19 or 50, the corresponding income will be reported on Form 1042-S. If you agreed, in Glacier, to accept any 1042-S forms electronically, you must print them from your Glacier Nonresident Alien Tax Compliance account once the 1042-S module is opened. The option will be accessible from the welcome menu in your Glacier account AFTER February 20<sup>th</sup>. Individuals who declined electronic delivery will not be able to select this option. The University will mail any 1042-S forms to those individuals.

The following resources are available to assist you in preparing your federal income tax return. **Federal and state income tax returns must be postmarked and mailed by the April 15, 2014 deadline.**

### Federal Tax Preparation Assistance (Form 1040NR or 1040NR-EZ)

**GLACIER Tax Prep (GTP)** is web-based tax preparation software designed to help Nonresident Aliens prepare a 2013 U.S. Nonresident Alien Income Tax Return (Form 1040NR or 1040NR-EZ) and Form 8843. Individuals who had a Glacier account provided by the University of Wisconsin during 2013/14 will need to access GTP directly through their existing Glacier

account if they wish to obtain free access to the GTP software. Individuals will not be able to access GTP through their campus portal as in 2012 and prior years.

Free access to GTP will not be made available to individuals affiliated with the University of Wisconsin until **after February 20, 2014**.

Nonresident Aliens with Glacier accounts will receive email notification when the GTP software is made available (after February 20, 2014). After that, individuals will need to log into GTP through their regular Glacier account\* (Login at: <https://www.online-tax.net/>) and select the GTP module from the Glacier menu screen.

\*Individuals who do not remember the login or password for their regular Glacier account should select LOGIN, then FORGOT LOGIN. Once they enter the email address associated with their Glacier account and submit their request, they will receive an email containing Glacier access information.

Individuals who did not have a Glacier account through the University of Wisconsin during 2013/14 may request access to GTP to prepare a federal tax return. Further details on the request process are available at the bottom of this document.

Tax returns prepared through GTP **are not** electronically submitted to the IRS. Each individual must PRINT, SIGN, and MAIL their federal tax return to the Internal Revenue Service (IRS) by the **April 15, 2014** tax filing deadline. Be sure to keep a copy for your own records. Federal tax returns (Forms 1040NR or 1040NR-EZ), Form 8843, and state tax returns should NOT be submitted to the University of Wisconsin.

Individuals with questions while preparing their tax return through GTP should contact the GTP support team. Help links are available on all pages within the GTP website.

**Glacier Tax Prep Tax Webinars:** The International Student Services office at UW-Madison is sponsoring a webinar on the use of Glacier Tax Prep to prepare a federal income tax return. The webinar will be held in the Marquee Room at Union South on March 4, 2014 from 1-2:30 p.m. It will be repeated on March 4<sup>th</sup> from 3-4:30 p.m. More information about the webinars is available at: <http://iss.wisc.edu/events/day/2014-03-04>.

Individuals who do not wish to use GTP to prepare their federal income tax return may obtain tax forms and more information directly from the Internal Revenue Service website.

**The U.S. Internal Revenue Service provides assistance on federal filing requirements.**

<b>U.S. Internal Revenue Service</b>	<a href="http://www.irs.gov">http://www.irs.gov</a>
Assistance for Nonresident Aliens	1-267-941-1000 (not toll-free)
Forms and Publications	<a href="http://www.irs.gov/formspubs/index.html">http://www.irs.gov/formspubs/index.html</a>
Assistance for Individuals	1-800-829-1040
How to Contact the IRS	<a href="http://www.irs.gov/contact/index.html">http://www.irs.gov/contact/index.html</a>

## Wisconsin State Tax Assistance (Form 1NPR)

The Wisconsin Department of Revenue (DOR) provides assistance on state filing requirements. Please note that the DOR does not prepare Wisconsin state income tax returns.

<b>Wisconsin Department of Revenue</b>	<a href="http://www.revenue.wi.gov">http://www.revenue.wi.gov</a>
Assistance for Individuals	(608) 266-2772
Forms and Publications	<a href="http://www.revenue.wi.gov/html/formpub.html">http://www.revenue.wi.gov/html/formpub.html</a>
Contact the WI DOR	<a href="http://www.revenue.wi.gov/contactus/index.html">http://www.revenue.wi.gov/contactus/index.html</a>
Wisconsin State Tax Filing Presentation for Nonresident Aliens**	<b>Thursday, March 6, 2014, 11:00 a.m.-12:30 p.m. and 3:00-4:30 p.m. in the Marquee Theatre in Union South, UW-Madison</b>

\*\*Participants are strongly encouraged to bring a copy of their completed federal tax return and supporting documents to the presentation. They will need to attach a copy of their federal return to their state tax return.

Remember, the University of Wisconsin cannot provide tax advice or assistance with tax form completion. For private, possibly fee-based assistance, you may find options in the phone book yellow pages under 'Tax Preparation.'

## Federal Tax Preparation Assistance for Nonresident Aliens who do not have a Glacier Account (Form 1040NR or 1040NR-EZ)

Individuals who DID receive income from the University of Wisconsin during 2013/14, but who DID NOT receive a Glacier Nonresident Alien Tax Compliance System account, should contact the UW Service Center as soon as possible. The request should be emailed to [ag1@sc.wisc.edu](mailto:ag1@sc.wisc.edu). Please indicate in the email subject line that you are a **UW Payee requesting access to BOTH GLACIER AND GTP**.

Individuals who DID NOT and WILL NOT receive income or a Glacier account from the University during 2013/14 may request an access code for GTP **IF** they are required to file either Form 1040NR or Form 1040NR-EZ. Filing requirements may be determined at: <http://www.irs.gov/uac/Form-1040NR,-U.S.-Nonresident-Alien-Income-Tax-Return>. Such requests for GTP access must be emailed **AFTER March 1, 2014** to [ag1@sc.wisc.edu](mailto:ag1@sc.wisc.edu). Please indicate in the email subject line that you are **requesting access to GTP as a UW-affiliate NOT paid through UW payroll**.

The body of any email request for GTP access must contain the following information (please include the questions and answers in this format):

- First/Given Name:
- Middle Name:
- Last/Surname:
- Were you a Nonresident Alien engaged in a trade or business in the U.S. during 2013?

- Did you receive U.S.-sourced income during 2013 (wages, salaries, tips, etc., or scholarship or fellowship grants)?
- Did you receive income through University of Wisconsin Payroll during 2013?
- Do you expect to receive income through University of Wisconsin Payroll during 2014?
- Month and Day of Your Birth:
- Employee ID number (**NOT** your Social Security Number):  
(Your Employee ID number is listed near the top of your Earnings Statement. To view your Earnings Statement, log into your portal. Your Earnings Statement is in the Payroll Information module. Click on one of the payment dates listed and review the information at the top of the document.)
- Your affiliation with a UW System School during 2013 and 2014 (include campus and type of affiliation):
- UW Campus email address:  
(if you no longer have an active UW email address, provide your previous email address, the date it became inactive, and a current email address)
- U.S. Presence History Summary - List the approximate number of days you were present in the U.S. for all visits since 1985. Be sure to include the immigration status/visa type you were on during each visit using the format below:
  - *1997: 200 days of U.S. presence on F1 student visa and 165 days of presence on H1-B visa*
  - *2012: 10 days of U.S. presence on visa waiver and 300 days of presence on J1-Research Scholar visa*