

International Tax Return Information-2021 returns, due 04/18/2022

Do not rush to file your annual tax returns; file the correct tax returns the first time.
Nonresident Aliens DO NOT file a tax return on TurboTax or any electronically filed software that does not screen for citizenship or tax residence; these programs do not support the nonresident return.
You will have to amend your tax returns and pay any refunds back, received in error. Even if you are not in the US now, you must prepare & mail US & state tax returns for your 2021 US income.

The Glacier Tax Summary report is not the annual US tax filing, but the baseline account to assure that your payments have the correct withholding, determine tax residence and handle treaty processes.

All US-sourced income or treaty exemption payments must be reported on the annual federal and state tax returns. You must report all income exempt from tax under a treaty (regardless of amount). **If you omit income on your return, you will have to amend the return, a complicated process, and you may owe tax back.** The U.S. tax system is a calendar year reporting, so income received from January 1 through December 31 will be reported for that year.

Any income received while either living or working in Indiana is filed on an Indiana tax return. Any other income received while living or working in any other state is filed with that other state.

Purdue's W-2 forms are mailed to the last address (as of 1/5/2022) you had on file at Purdue, or you may retrieve the form online at <https://my.adp.com>. **You must have presented your SSN, as an active employee, to Purdue before 1/6/2022 to show on your 2021 W-2 to access the form at ADP.** If you had a job at another employer, you will have to request the W-2 from that employer.

If you had a job (s) from Purdue University, submitted a valid tax treaty, or a treaty exempted only part of the income, you will also receive a W-2 form showing wages not covered by the treaty. Tax treaties were entered from the date received. Treaty payments are reported on the 1042-S form.

Are you a nonresident or resident alien for tax purposes? What tax forms do I need to file? Resources?
<https://www.irs.gov/individuals/international-taxpayers/determining-an-individuals-tax-residency-status>

NONRESIDENT ALIEN: If you are a nonresident alien according to your Glacier account at the end of the 2021 calendar year, you must generally file a nonresident tax return. **(The nonresident return (1040NR) must be mailed in; Nonresident returns cannot be electronically filed.)**

Regardless of how you complete your nonresident Federal tax return, the Indiana income tax return can be completed with help from the Krannert volunteers (free service) at <https://sites.google.com/view/purduetaxhelp/home> or visit www.in.gov for tax forms and instructions. THE GTP module also has a link to Sprintax for the state tax returns, for a small fee. BOTH Federal and state tax returns must be mailed in.

RESIDENT ALIEN: If you were a resident alien at the end of the 2021 calendar year, **you can electronically file** your return, complete paper forms found at www.irs.gov, or pay a tax professional to prepare your return, but all other factors below are the same. You will file a 1040 form. Fellowship payments, though not reported on a 1042-S, may still be required to be reported on your returns.

International Tax Return FAQs, Page 1:

1. What is filing a US tax return and why do I need to do this?

- All US-sourced income (nonresident aliens) or ALL worldwide income (resident aliens) or treaty exempt payment is reported by filing the annual US and state tax returns.
- **BOTH** the free GTP (Glacier Tax Preparation) software in your Glacier account (**COMPLETE MY US TAX RETURN**), email notification only sent to nonresident aliens, and Purdue's 1042-S form, also with an email notification, **will be available mid-February**.

2. What if I am a nonresident alien and I had NO US income during the year?

- As a nonresident alien, even if you had no income for the tax year, Form 8843 will need to be filed to document your exempt (F, J, M or Q) Visa status and days in the US for the calendar year. The form is available in the Glacier Tax Preparation module or you can get the Form 8843 at www.irs.gov, with instructions for completing and mailing it.

3. What forms may I be getting to report income? Here are some common income forms. You may just get one form, but may have more, based on what type of payments you received during the year.

- Wages from a job not exempt from a treaty: **W-2 form**, issued by 1/31/2022 by an employer. IF you presented your valid SSN before 1/5/2022, and were an active employee, you may retrieve your W-2 at <https://my.adp.com>.
- Any payment exempt from tax due to a treaty (wages from a job or fellowship or taxable scholarship): **1042-S form**, issued by 2/15/2022, uploaded into your Glacier account.
- Any prize, award, human subject, or consulting payment for a nonresident: **1042-S form**, issued by 2/15/2022, uploaded into your Glacier account.
- Any stock sales, dividends, or other payments from a broker: **1099-B, 1099-DIV or other 1099**, issued by 2/15/2022 by your broker online or mailed to you.
- Interest from bank accounts: **1099-INT**, issued by 2/15/2022, by the payer, online or mailed to you.
- Payments over \$600 to resident aliens for prizes, awards, human subject: **1099-MISC**, or consulting (**1099-NEC**): mailed by 1/31/2022 by payer.
- Health Insurance coverage: **1095-B or 1095-C**, issued in late March 2022, and is not required for filing your tax return, thus the late mailing date.
- Tuition Statement: **1098-T**, uploaded in your MyPurdue account by 2/15/2022-**can only be used by Resident Aliens for education tax benefits on the 1040 return**.
- 1099-G: Unemployment or state refund from a prior year. If a state refund, and you itemized your deductions in your prior tax year, the refund may be income to report.

4. What if I submitted a tax treaty to Purdue, do I need to file a US tax return?

- You must report **all** income exempt from US tax under a treaty (**regardless of amount**). Failure to report the treaty (will be reported on a 1042-S form) on your return may result in the IRS not accepting the treaty that Purdue allowed. The IRS is the final approver of any treaty, and the US Federal and state tax filings complete the process.

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5. What if the address on my W-2, 1042-S or other form, etc. is not my current address?

- The address on the 1042-S, W-2 or any other form is not a critical field to correct as that was the address on file, current at that time. **Purdue will not issue a corrected form, so you do not need to request a corrected form. Please list your CURRENT address on your US and state tax returns that you are preparing. This is the address the IRS and state look at for your “official address” for your return, NOT any address on a form.**

6. Why do I have, or not have, a 1042-S form?

- Unless a scholarship exceeded your tuition and fees, it is not taxable or reportable on a 1042-S form.
- If you submitted a valid treaty in 2021, and/or received a taxable scholarship/fellowship, prize, award or human subject or consulting payments, you will receive a 2021 1042-S form that will be uploaded into your Glacier account, with an email notification, in mid-February 2022. You will need this form to file your tax return if it was issued to you.
- You will have multiple 1042-S forms in your Glacier account if you had more than one type of payment listed above.
- If you did not submit a valid tax treaty for 2021 payments from Purdue University, you do not have 1042-S form. If you think you can claim a tax treaty, you can list the income adjustment on your 2021 tax returns. You do not “create” your own 1042-S form; it is only issued by a payer.

7. How do I prepare and then file my (nonresident alien) US tax return 1040NR?

- Use the free Glacier Tax Preparation software available in your Glacier account in mid-February following the end of the calendar year. **You will receive an email when it is available in your Glacier account IF you were a nonresident alien in the prior calendar year.**
- The 1040NR return and Form 8843 will populate at the end of your GTP entries. OR
- Complete 1040NR and 8843 forms manually, found at www.irs.gov, OR
- Pay a tax professional to prepare and assemble your return, usually around \$200 - \$250, depending on the complexity of your tax returns (federal and states).
- Regardless of which means you choose, the nonresident return must be printed, signed and dated, then assembled to be mailed, according to the printed instructions, with W-2, 1042-S, etc., copies attached to the signed forms. The IRS may take six to nine months (or more) to process the return.
- The Indiana income tax return, also required to be mailed in, can be completed with help from the Krannert volunteers (free service), or visit www.in.gov for tax forms and instructions.
- Send your tax returns to the address printed on the GTP, Sprintax or state form instructions. **DO NOT send your tax returns to Purdue, as we cannot forward your returns to the IRS or state on your behalf (or return them to you).**

International Tax Return FAQs, Page 3:

8. How do I file my (resident alien) US tax return 1040?

- Resident Aliens report ALL worldwide income.
- You can electronically file your return with an online software program, OR
- Manually complete forms found at www.irs.gov and www.in.gov (Indiana return) , OR
- Pay a tax professional to prepare your returns
- **Resident Aliens will not receive the GTP email notification, which is only for the (nonresident alien) 1040NR tax return software.**

If you filed your 1040 Federal tax return electronically, the Indiana income tax return can be filed electronically also or visit www.in.gov for tax forms and instructions.

9. I filed my tax return, but do not have a confirmation or have not seen a refund I expected. What do I do?

- Once you mail your tax return, **you will not get a confirmation of receipt for the return.** After 120-160 days, you may check the status of your return at www.irs.gov, "Where's My refund?" NOTE: Any refund, due to tax withholding shown on a 1042-S form, may take six months or more to process.
- If you moved after filing your tax returns, you should complete and mail a Change of Address Form 8822 to the IRS. The form with instructions is found at www.irs.gov.
- Not all tax returns result in a refund, but may have a balance due. This is not unusual, but you should review your entries before filing.
- A balance due indicates that there was not enough federal (or state) income tax withholding from your payments during the year compared to your year's total income and filing status.
- A refund indicates that there was more federal (or state) income tax withholding from your payments during the year compared to your year's total income and filing status.

10. I do not have a SSN, and cannot get a SSN due to having no US employment. How do I get an ITIN to file a tax return for scholarship or fellowship income?

- An ITIN (Individual Taxpayer Identification Number) is applied for only WITH a US tax return on the Form W-7. Please read the W-7 instructions, found at www.irs.gov for the complete list of documents needed to complete the multi-step process.

11. I did not have US employment, but want to apply for an ITIN. How do I get the NO EMPLOYMENT LETTER FROM PURDUE UNIVERSITY?

- Send your NO EMPLOYMENT LETTER request via email to tax@purdue.edu.
- Include your PUID, full name and current address.
- A staff member will send the letter via email in 5-7 business days of your request, after 2/15/2022. The letter confirms you had no employment at Purdue. If you had any employment, you were required to obtain and present an SSN to Purdue.

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12. What information do I enter on Form 8843 for the Director of Academic or other specialized program?

You will be asked to enter your “Academic Institution” information; please enter the following information:

Academic Program Director Name: Christine Collins, Program Director -
Telephone Number: 765-496-3538

Academic Institution Address: 475 Stadium Mall Drive, Suite 136, West Lafayette, IN 47907-2050.

Please do not contact Ms. Collins, International Students and Scholars, or the Purdue Tax Department with Glacier Tax Prep technical support or software errors questions. As mentioned below, all Glacier Tax Prep technical support (**software issues only**) is provided through email by emailing support@glaciertax.com.

Purdue University staff provides general tax information to payees, based our understanding of the current tax laws. We cannot provide specific tax guidance for taxpayers according to Circular 230 guidelines from the IRS.

Please seek resources at www.irs.gov, www.in.gov (or other state's websites for other state question) or professional tax guidance for direction for your specific situation.