




Do I need to file taxes in the United States?

- If you received a U.S. salary during the year 2016 or a fellowship (for university fees and/or for a monthly stipend) you must file the appropriate federal (usually form 1040NREZ or 1040NR) and state tax forms (540NR). The forms you are required to complete may vary due to your individual tax circumstances and the amount of time you have been in the United States.
- Also, regardless of whether or not you have received income, nonresident aliens in F and J status and their dependents are required to file Form 8843.



Are You a Resident or Non-Resident for Tax Purposes?

You must first determine if you are a resident or non-resident for tax purposes. This is DIFFERENT than residency for immigration or tuition purposes.

Determine your tax residency by accessing **GLACIER TAX PREP** (free access to UCR international students). Please make sure that you check your UCR R'Mail account regularly for instructions and updates regarding GLACIER TAX PREP access.



Non-Residents for Tax Purposes

GLACIER TAX PREP will assist you with completing the appropriate **FEDERAL** tax return. **GLACIER TAX PREP** will also provide you with links to the state Franchise Tax Board so that you can complete and file the necessary State forms.

Please make sure that you check your UCR R'Mail account regularly for instructions and updates regarding **GLACIER TAX PREP**. You will gain access to **GLACIER TAX PREP** via “**GLACIER**.” Detailed instructions will be given out in an email generated by the Glacier system prompting you to access **GLACIER TAX PREP**. Questions regarding the **GLACIER** system should be directed to Elena Valdez in the payroll office at 951-827-1958 or elena.valdez@ucr.edu.

What if I am not in the GLACIER System? If you are not in GLACIER for some reason, you will need to email us at internationalstudents@ucr.edu to get an access code. Elena Valdez in payroll can tell you whether or not you are in the **GLACIER** system.



Non-Residents for Tax Purposes

State Taxes: International Students and Scholars Office is sponsoring a workshop on **Thursday, March 09, at 1:30 pm.** The workshop will take place in Bannockburn, Room J-102. A non-resident alien tax specialist from the California State Franchise Board will conduct the workshop and answer any questions that you have in regards to state tax filings.

[CLICK HERE TO REGISTER FOR THE WORKSHOP.](#)

Complete your federal tax forms before attending this workshop. Bring copies of your federal tax forms to the State tax workshop. You may also use [Sprintax](#) to file your state taxes for a fee. **GLACIER TAX PREP.** will provide you with a link to [Sprintax](#) after you complete your federal taxes in **GLACIER TAX PREP.**



Residents for Tax Purposes

I accessed GLACIER TAX PREP and was told that I have to file as a resident for tax purposes. What kind of resources are there available for me? If you have been in the United States for a while, you may need to file as a resident-- for tax purposes only. This is determined by a variety of factors, including your non-immigrant status and the length of time that you have been in the United States. When you are considered a resident for tax purposes only, you generally file the same forms as a US citizen does. Some resources that U.S. citizens use to assist them with tax filing are:

Online Tax software such as Turbo Tax

Certified Tax Professionals such as H & R Block



Important Documents

If you received any U.S. salary during the year 2016, you should have received your **W-2** form from the UCR Payroll Office. Your annual salary for 2016 was reported on your W-2 form. The Payroll Office deducts federal and state tax from your monthly paycheck, unless you qualify for a tax treaty benefit (federal tax only).

If you received a fellowship (for university fees and/or for a monthly stipend) and/or if you can claim the benefit of a tax treaty during the year 2016, you will also receive a **1042S** form from the UCR Payroll Office **by March 15**. According to tax regulations, you have to pay taxes for the amount of the fellowship that was paid directly to you. **Before accessing GLACIER TAX PREP, we recommend that you have both your W-2 Form and your 1042S Form (if applicable).**

Attention Athletes:

If you are an athlete on a scholarship at UCR, you will also need a 1042-S from the payroll office in order to file your taxes. Please contact Elena Valdez in the payroll office to ask about obtaining at 1042-S. Elena can be reached at 951-827-1958 or elena.valdez@ucr.edu.

Tax Treaties

Tax Treaty Countries: If you are from a country which has an income tax treaty with the United States, and if your employment meets the treaty requirements, you may qualify for certain tax benefits.

Use GLACIER TAX PREP or attend the tax workshops to determine if your country has a tax treaty with the United States.

For UCR employment, tax treaty benefits should be reflected in your monthly salary deductions. If you do not owe any tax (no federal tax was deducted) due to the tax treaty benefits, **you still must file a federal income tax return**, or there will be a severe penalty. **You will lose all your treaty benefits.**



Individual Taxpayer Identification Numbers (ITIN)

If you are an international student who has received “fellowship funds only” this year and do not have a social security number, please take the following steps to obtain a tax ID.

- Contact the International Students and Scholars Office and request a DSO certification letter indicating that you are not employed on campus.
- Take your letter, original passport, tax ID application and tax documents to the Internal Revenue Service in San Bernardino to apply in person for a federal tax ID. You will need to call 844-545-5640 to schedule an appointment.

[Internal Revenue Service](#)

290 N. D. St. San Bernardino, CA 92401

Monday through Friday 8:30 a.m. to 4:30 p.m.

I need to apply for a tax ID for my dependents. Where do I apply?

You can apply at the San Bernardino IRS office (address listed above)



When/Where to File?

When are my tax returns due?

Tax returns are generally due in the middle of April every year. This year your federal tax return has to be mailed by:

Tuesday, April 18, 2017

Where should I file my tax forms?

You must file federal **and** state tax returns and mail these forms with the appropriate W-2 and/or 1042S copy to the respective offices. The state tax form must be mailed to the Franchise Tax Board; the address is printed in the instructions for the state tax return form. **GLACIER TAX PREP** will provide you with the address for filing your federal tax return. This address can also be found on the form instructions. **IMPORTANT: YOU MUST PRINT OUT AND FILE YOUR TAX RETURNS. THE IRS DOES NOT ALLOW NON-RESIDENT ALIENS (for tax purposes), TO FILE ELECTRONICALLY.**

Tax Forms

Tax forms are available when accessing **GLACIER TAX PREP** and on-line at the web sites listed below.

Internal Revenue Service

Tel: 1-800-829-3676 (forms)

Tel: 1-800-829-1040 (assistance)

<http://www.irs.gov/>

State Franchise Tax Board

Tel: 1-800-338-0505 (forms & assistance)

<https://www.ftb.ca.gov/>



Further Assistance

If you have complicated tax questions that cannot be answered by any of the resources listed, we recommend that you contact the Internal Revenue Service or a certified tax professional. If filing as a non-resident, you will want to make sure to consult a professional who understands non-resident tax issues.

The resources listed are provided to help you gather information about filing taxes in the United States and are not a substitute for legal tax advice from the IRS, California State Tax Franchise Board or a certified tax professional.

Can the International Students and Scholars Office help me complete my forms or answer individual tax questions? We are not tax experts and therefore cannot assist you with the completion of your forms or answer any individual tax questions. Filing taxes is the personal responsibility of each student.