U.S. Tax Filing Basics

I. COLLECT DOCUMENTS & INFORMATION

- I-94 Card (or print from https://i94.cbp.dhs.gov/I94/.)
- Passport
- I-20
- Social Security Number
- Contact information for your Academic Dean: Ann Deppman, 50 N. Professor St., Peters 205, Oberlin OH 44074, (440) 775-8540.
- W-2s (if you received wage or salary income)
- 1042-S (if you have taxable scholarship income)
- 1099s (may be used to report interest income or short term employment)
- A copy of your tax returns from last year- if you filed them.

Oberlin College will send your 1042s and W-2 to your OCMR by the end of January 2014. You will not receive a 1042s if you did not have taxable scholarship income, and you will not receive a W-2 from Oberlin if you did not have on-campus employment. Your W-2 is also available from your PRESTO account. If you have questions about whether you should have received either of these forms, contact Human Resources (440) 775-8430. If you received income from other U.S. sources in 2013 you should wait until you have received all of your documents before you complete your forms. If you think you should have received a form but did not, you should contact that source of that income to find out if they will be sending you one.

**Tax Treaties:** Many countries have tax treaties with the United States that entitle their citizens to exempt certain amounts of income from taxation. The GLACIER Tax Prep Software will automatically calculate any tax treaty benefits that a student may be eligible for. Students may consult IRS Publication 901 to determine whether their country has a tax treaty with the US. **It is the responsibility of each student to know whether their nationality entitles them to an income tax exemption.** Treaties can be found at this link: http://www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties-

II. REFERENCE CHART**

<table>
<thead>
<tr>
<th>U.S. Source Income</th>
<th>Form(s)</th>
<th>Deadline</th>
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<tbody>
<tr>
<td>$0-$1,700 of W-2 income only.</td>
<td>8843</td>
<td>June 15, 2014</td>
</tr>
<tr>
<td>$1-$1,700 income that includes 1042s income, self-employment income, or income that is partly or completely exempted by a tax treaty (IRS Pub. 901).</td>
<td>1040 NR or 1040 NR EZ 8843</td>
<td>April 15, 2014 (both forms)</td>
</tr>
<tr>
<td>$1,701-$3,900 of W-2 income only.</td>
<td>8843 Ohio SD 100</td>
<td>June 15, 2014 (8843) April 15, 2014 (SD 100)</td>
</tr>
<tr>
<td>$1701-$3,900 of income that includes 1042s income, self-employment income, or income that is partly or completely exempted by a tax treaty (IRS Pub. 901).</td>
<td>1040 NR or 1040 NR EZ 8843 Ohio SD 100</td>
<td>April 15, 2014 (all 3)</td>
</tr>
<tr>
<td>$3,901-$11,700 of any type of income.</td>
<td>1040 NR or 1040 NR EZ 8843 Ohio SD 100</td>
<td>April 15, 2014 (all 3)</td>
</tr>
<tr>
<td>$11,701 or more of any type of income.</td>
<td>1040 NR or 1040 NR EZ 8843 Ohio IT 1040 Ohio SD 100</td>
<td>April 15, 2014 (all 4)</td>
</tr>
</tbody>
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*The information provided is general in nature and not a substitute for the advice of a qualified tax professional. The staff of Oberlin College cannot prepare your taxes or answer questions about your specific tax obligations.*
III. FORM COMPLETION

**1040 NR (or 1040 NR EZ) and 8843:** Use Glacier Tax Prep to complete the 1040 NR (or 1040 NR EZ) and Form 8843. If Form 8843 is the only form you have to complete you can also print a copy of it from the website and complete it by hand.

You will need an access code in order to log into GLACIER Tax Prep. Instructions for how to obtain an access code will be sent to you via email. The FIRST time you log into GLACIER Tax Prep, you will be asked: “Have you already created your User Account?” Select “No. This is my first time to log in this year. I need to create my User Account.” You will then be prompted to enter your assigned Access Code.

If you used GLACIER Tax Prep to prepare your taxes last year your information from last year will be saved in the system. You will need a new Access Code, but can log in with your old password. If you have forgotten your password you can follow the prompts to have it emailed to you. To ensure that your income tax return information remains private and secure, DO NOT share your Password or User ID with anyone.

Please note, your email address is used solely by GLACIER Tax Prep to contact you if there is a problem while you are using the system; they do not sell or share your email address with anyone.

**Ohio SD 100 and Ohio IT 1040:** There is no software to assist with the state forms. Fillable .pdf versions of the forms are posted for your convenience on the office of international students website, you may also print out the forms from the Ohio Tax Department’s website [http://www.tax.ohio.gov/Forms.aspx](http://www.tax.ohio.gov/Forms.aspx).

**Refunds:** If you qualify for a refund you will be asked to choose the way your refund should be sent to you – for example, you can choose to receive a check in the mail or you can choose to receive a “direct deposit” into your bank account. If you choose the “direct deposit,” you will be asked to provide your bank account number and your bank routing number. The Federal Government has stated that it will take approximately four months for refunds to be processed, if you are a graduating senior keep this information in mind when indicating how you wish to receive your refund.

IV. FORM MAILING

**1040 NR (or 1040 NR EZ) and 8843:** If you completed these forms with Glacier Tax Prep follow the instructions for mailing that prints out along with the completed form(s). If you completed the 8843 by hand, follow the directions for mailing printed on the form.

**Ohio SD 100 and Ohio IT 1040:** Follow the directions for mailing as printed on each individual form- note each from goes to a different address.

V. QUESTIONS?

Make sure to read all information and instructions.

· For questions with GLACIER Tax Prep use “Help” link from within the software.

· For questions regarding 1040 NR or 1040 NR EZ: 1-800-829-1040

· For questions regarding Ohio IT 1040 or SD 100: 1-800-282-1780

**Note regarding R.I.T.A. form 57:** You may have completed this form in past years. We have been advised by tax professionals that non-residents are not required to complete this form. If you receive a tax notice asking you to complete it, you should send R.I.T.A. a copy of your passport and F-1 visa.

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