

# WELCOME!

## TAX WORKSHOP FOR INTERNATIONAL STUDENTS

**Council of Graduate Students - International Student Affairs Committee**  
**March 31, 2023**



# Outline

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- Resident alien vs nonresident aliens
- 1040-NR
- 8843
- Scholarship
- Schedule –A
- Ohio state tax
- Columbus city tax
- Glacier tax prep
- VITA

- **HAVE A QUESTION?**

- Type your questions in the chat in the following format
  - Last name.# + question

# Workshop Consultant

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Corinna Clermont

- Master's degree in Accounting from UAlbany,
- Specializes in business and individual taxation, and
- Shares an accumulated experience of over 25 years
- Previously served at a Goldman-Sachs company for years
- Currently work as a self-contractor for a CPA firm

# Disclaimers

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- The purpose of this tax workshop is merely to point out the general guidelines for a foreigner filing a U.S. Nonresident Alien Income tax return, also known as 1040-NR.
- Please note these guidelines are taken strictly from the governmental and other related websites, and YOU are totally responsible for your own tax filing with the Internal Revenue Service and the State of Ohio.
- Please also note the topics of Tax Treaties and Form 1042-S will NOT be covered here due to the high complexity and the case-by-case nature for each individual.

# What if you are a Resident Alien?

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- First of all, if you are considered a resident alien for tax purposes, then you will file a regular U.S. Individual Income Tax Return, also known as Form 1040, as U.S. citizens do.
- In this case, you will be taxed for any income you earned inside AND outside of the U.S. That is because resident aliens are required to report their “entire worldwide” income like U.S. Citizens.
- As a resident alien, you will be able to use the filing program at the IRS website, or the TurboTax program to prepare and e-file.

# Who are considered to be resident alien?

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- **A resident alien for tax purposes** is a person who is a U.S. citizen or a foreign national who meets either the “green card” or “substantial presence” test. (This will be addressed more later).
- In general:
  - **F and J student visa** holders are considered resident aliens after five calendar years in the U.S.
  - **J researchers and professors** are considered resident aliens after two calendar years in the U.S.
  - H-1, TN, and O-1 visa holders are considered resident aliens once they meet the “substantial presence” test (This will be addressed more later).

# Who Must File a 1040-NR?

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- If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States on an "F," "J," "M," or "Q" visa, you are considered engaged in a trade or business in the United States.
- You must file Form 1040-NR, U.S. Nonresident Alien Income Tax Return **only if** you have income that is subject to tax, such as wages, tips, scholarship and fellowship grants, dividends, etc.
- If you believe your income is not taxable, but the payor withheld Federal and/or state taxes from the income, you may still want to file to get your withholding back.

# Key Points for Nonresident Aliens

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- You only need to report income earned in the U.S.
- Do NOT report income earned outside the U.S.
- If you earned income in the U.S., and don't file a 1040-NR, your H-1B (work visa) and green card could be denied.
- The IRS uses a computer to match income with the SSN (Social Security Number) or TIN (Taxpayer Identification Number), so they will find out sooner or later if you report the income or not.



# Key Points for Nonresident Aliens

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- **IMPORTANT** – You CANNOT use TurboTax because TurboTax does not generate a 1040-NR (If you enter your tax info in TurboTax and then e-file, the IRS will only see a regular 1040, not 1040-NR).
  - Tax software to use – **Sprintax (Federal \$52, state \$45), Glacier (Federal \$45, no state)**
  - **You MUST file Form 8843 every year** - All nonresident aliens who are in the U.S. on F-1, J-1, F-2, or J-2 visas are required to file Form 8843 (Even if you earned no U.S. income, you must still file this form).
- \***Note** - You can use Sprintax to generate your 8843 form. However, this form must be printed and mailed instead of e-filed.

# What is form 8843?

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- Form 8843 is titled “Statement for Exempt Individuals and Individuals With a Medical Condition”.
- Who Must File - If you are an alien individual (other than a foreign government-related individual), you must file Form 8843 to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you are one of the following:

an exempt individual (such as a student or a teacher)

or

unable to leave the United States because of a medical condition or medical problem.

# What is form 8843?

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- You are considered a U.S. resident if you meet the substantial presence test for 2022. So, **what is the Substantial Presence Test?**
- You meet this test if you were physically present in the United States for at least:

**31 days during 2022; and**

**A total of 183 days during the period 2022, 2021, and 2020, counting all the days of physical presence in 2022 but only 1/3 the number of days of presence in 2021 and only 1/6 the number of days in 2020.**

**\*Note** - Once you meet this test, you are then considered a U.S. Resident for tax purposes. You will then need to report your “worldwide” income on 1040, and not just the income earned in the U.S. on 1040-NR.

# Where To File Form 8843?

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- If you need to file Form 1040-NR, attach Form 8843 to it. Mail both to the following address, if you are not enclosing a payment:

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0002

- If you are enclosing a payment, then use this address instead:

Internal Revenue Service  
P O Box 802501  
Cincinnati, OH 45280-2501

# Where To File Form 8843?

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- Lastly, if you don't have to file a 2022 tax return, then mail Form 8843 by itself to this address:

Department of the Treasury

Internal Revenue Service

Austin, TX 73301-0215

# Scholarships - Tax-Free vs. Taxable

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- **Tax-Free –**

If you receive a scholarship, a fellowship grant, or another grant, all or part of the amounts you receive may be tax-free. Scholarships, fellowship grants, and other grants are tax-free if you meet the following conditions:

- You're a candidate for a degree at an educational institution that maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where it carries on its educational activities; and,
- The amounts you receive are used to pay for tuition and fees required for enrollment or attendance at the educational institution, or for fees, books, supplies, and equipment required for courses at the educational institution.

# Scholarships - Tax-Free vs. Taxable

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- **Taxable -**

You must include in gross income:

- Amounts used for incidental expenses, such as room and board, travel, and optional equipment.
- Amounts received as payments for teaching, research, or other services required as a condition for receiving the scholarship or fellowship grant. However, you don't need to include in gross income any amounts you receive for services that are required by the National Health Service Corps Scholarship Program, the Armed Forces Health Professions Scholarship and Financial Assistance Program, or a comprehensive student work-learning-service program (as defined in section 448(e) of the Higher Education Act of 1965) operated by a work college.

# Scholarships - Tax-Free vs. Taxable

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- **Taxable -**

You must include in gross income:

- In general, scholarship money is tax-free when the amount is less than your entire tuition. However, if the scholarship is more than the tuition, then the difference becomes taxable and will be taxed as wages.
- For example, if you receive a scholarship of \$20,000 and your tuition is \$25,000, then the entire \$20,000 scholarship is totally tax-free. But, if the tuition is only \$15,000, then the difference of \$5,000 becomes taxable wages to you.
- You should receive Form 1098-T from your university to report your tuition and scholarship, if any. You will be able to see very easily if the scholarship is less or more than the tuition reported on 1098-T.
- You are allowed to add any book expenses and related school fees to the tuition fees, but you CANNOT add any room and board expenses or your apartment rent and food expenses.



# Schedule-A

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- As a nonresident alien, you cannot claim the Standard Deduction as a U.S. Resident or citizen does (There are exceptions for certain tax treaties for Indian students or business apprentices, which we will not be covered here).
- You can claim itemized deductions on Schedule A that goes with the 1040-NR (This is a different form from Schedule A for 1040).
- **There are four categories of allowed deductions:**
  1. State and local income taxes paid – up to \$10,000 (\$5,000 if married filing separately)

# Schedule-A

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## 2. Cash and non-cash donations –

- Have to be made to non-profit “organizations” (not individuals) in the U.S.
- If it is \$250 or more for each cash or noncash donation, you will need to have a receipt.
- If it is \$500 or more for each non-cash donation, Form 8283 must be filled out and attached.

\*Note – The deductible amount is net of the goods and services you received. For example, if you gave \$200 to Girl Scouts, but received back cookies worth \$50, then the deductible amount is only \$150.

3. Casualty and theft losses - They had to be from a federally declared disaster with a FEMA code. Form 4684 must be filled out and attached.

4. Other - Only certain expenses can be deducted on this line.

# Schedule-A

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Examples of these expenses are:

- Gambling losses effectively connected with a U.S. trade or business (gambling losses include, but aren't limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Schedule 1 (Form 1040), line 8b.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if over \$3,000.
- Certain unrecovered investments in a pension.
- Impairment-related work expenses of a disabled person.

# Ohio State and Columbus City

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- If you use Sprintax for your Federal 1040-NR, all the data entered will automatically flow to any state you select. For Ohio State, the return will be automatically generated and is called IT-1040.
- You can also fill in and/or file online at the Ohio State website below:  
<https://tax.ohio.gov/individual/get-a-form>
- For Columbus City return, which is called IR-25, you can open the PDF at,  
<https://www.columbus.gov/IncomeTaxDivision/TaxForms/Individuals/>  
Then fill it out and mail it to the address at the bottom of the form.
- Or you can register with Columbus for their new online e-filing program at this link:  
[https://crisp.columbus.gov/ /](https://crisp.columbus.gov/)

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

**Filing Status**  Single  Married filing separately (MFS)  Qualifying surviving spouse (QSS)  Estate  Trust  
 Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your identifying number (see instructions) \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Income Effectively Connected With U.S. Trade or Business**

**1a** Total amount from Form(s) W-2, box 1 (see instructions) **1a** \_\_\_\_\_

**1b** Household employee wages not reported on Form(s) W-2 **1b** \_\_\_\_\_

**1c** Tip income not reported on line 1a (see instructions) **1c** \_\_\_\_\_

**1d** Medicaid waiver payments not reported on Form(s) W-2 (see instructions) **1d** \_\_\_\_\_

**1e** Taxable dependent care benefits from Form 2441, line 26 **1e** \_\_\_\_\_

**1f** Employer-provided adoption benefits from Form 8839, line 29 **1f** \_\_\_\_\_

**1g** Wages from Form 8919, line 6 **1g** \_\_\_\_\_

**1h** Other earned income (see instructions) **1h** \_\_\_\_\_

**i** Reserved for future use **1i** \_\_\_\_\_

**j** Reserved for future use **1j** \_\_\_\_\_

**k** Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) **1k** \_\_\_\_\_

**z** Add lines 1a through 1h **1z** \_\_\_\_\_

**2a** Tax-exempt interest **2a** \_\_\_\_\_ **2b** Taxable interest **2b** \_\_\_\_\_

**3a** Qualified dividends **3a** \_\_\_\_\_ **3b** Ordinary dividends **3b** \_\_\_\_\_

**4a** IRA distributions **4a** \_\_\_\_\_ **4b** Taxable amount **4b** \_\_\_\_\_

**5a** Pensions and annuities **5a** \_\_\_\_\_ **5b** Taxable amount **5b** \_\_\_\_\_

**6** Reserved for future use **6** \_\_\_\_\_

**7** Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here  **7** \_\_\_\_\_

**8** Other income from Schedule 1 (Form 1040), line 10 **8** \_\_\_\_\_

**9** Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your **total effectively connected income** **9** \_\_\_\_\_

**10** Adjustments to income:

**a** From Schedule 1 (Form 1040), line 26 **10a** \_\_\_\_\_

**b** Reserved for future use **10b** \_\_\_\_\_

**c** Reserved for future use **10c** \_\_\_\_\_

**d** Enter the amount from line 10a. These are your **total adjustments to income** **10d** \_\_\_\_\_

**11** Subtract line 10d from line 9. This is your **adjusted gross income** **11** \_\_\_\_\_

**12** **Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) **12** \_\_\_\_\_

**13a** Qualified business income deduction from 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** \_\_\_\_\_

**15** Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **15** \_\_\_\_\_

1040-NR

# 1040-NR

<b>Tax and Credits</b>	<b>16 Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>		<b>16</b>
	<b>17</b> Amount from Schedule 2 (Form 1040), line 3 . . . . .		<b>17</b>
	<b>18</b> Add lines 16 and 17 . . . . .		<b>18</b>
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812 (Form 1040) . . . . .		<b>19</b>
	<b>20</b> Amount from Schedule 3 (Form 1040), line 8 . . . . .		<b>20</b>
	<b>21</b> Add lines 19 and 20 . . . . .		<b>21</b>
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- . . . . .		<b>22</b>
	<b>23a</b> Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .	<b>23a</b>	
	<b>b</b> Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .	<b>23b</b>	
	<b>c</b> Transportation tax (see instructions) . . . . .	<b>23c</b>	
	<b>d</b> Add lines 23a through 23c . . . . .	<b>23d</b>	
	<b>24</b> Add lines 22 and 23d. This is your <b>total tax</b> . . . . .		<b>24</b>
<b>Payments</b>	<b>25</b> Federal income tax withheld from:		
	<b>a</b> Form(s) W-2 . . . . .	<b>25a</b>	
	<b>b</b> Form(s) 1099 . . . . .	<b>25b</b>	
	<b>c</b> Other forms (see instructions) . . . . .	<b>25c</b>	
	<b>d</b> Add lines 25a through 25c . . . . .	<b>25d</b>	
	<b>e</b> Form(s) 8805 . . . . .	<b>25e</b>	
	<b>f</b> Form(s) 8288-A . . . . .	<b>25f</b>	
	<b>g</b> Form(s) 1042-S . . . . .	<b>25g</b>	
	<b>26</b> 2022 estimated tax payments and amount applied from 2021 return . . . . .		<b>26</b>
	<b>27</b> Reserved for future use . . . . .	<b>27</b>	
	<b>28</b> Additional child tax credit from Schedule 8812 (Form 1040) . . . . .	<b>28</b>	
<b>29</b> Credit for amount paid with Form 1040-C . . . . .	<b>29</b>		
<b>30</b> Reserved for future use . . . . .	<b>30</b>		
<b>31</b> Amount from Schedule 3 (Form 1040), line 15 . . . . .	<b>31</b>		
<b>32</b> Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .		<b>32</b>	
<b>33</b> Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .		<b>33</b>	
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .		<b>34</b>
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>		<b>35a</b>
	Direct deposit? <b>b</b> Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings See instructions. <b>d</b> Account number _____		
	<b>e</b> If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____		
	<b>36</b> Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .		<b>37</b>
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name _____ Phone no. _____	Personal identification number (PIN) _____	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature _____	Date _____	Your occupation _____
	Phone no. _____		Email address _____
<b>Paid Preparer Use Only</b>	Preparer's name _____	Preparer's signature _____	Date _____
	Firm's name _____		PTIN _____
	Firm's address _____		Check if: <input type="checkbox"/> Self-employed
		Phone no. _____	
		Firm's EIN _____	

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your U.S. taxpayer identification number, if any \_\_\_\_\_

**Fill in your addresses only if you are filing this form by itself and not with your tax return**

Address in country of residence \_\_\_\_\_ Address in the United States \_\_\_\_\_

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: \_\_\_\_\_
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. \_\_\_\_\_
- 2 Of what country or countries were you a citizen during the tax year? \_\_\_\_\_
- 3a What country or countries issued you a passport? \_\_\_\_\_
- b Enter your passport number(s): \_\_\_\_\_
- 4a Enter the actual number of days you were present in the United States during:  
 2022 \_\_\_\_\_ 2021 \_\_\_\_\_ 2020 \_\_\_\_\_
- b Enter the number of days in 2022 you claim you can exclude for purposes of the substantial presence test: \_\_\_\_\_

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022: \_\_\_\_\_
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: \_\_\_\_\_
- 7 Enter the type of U.S. visa (J or Q) you held during: 2016 \_\_\_\_\_ 2017 \_\_\_\_\_  
 2018 \_\_\_\_\_ 2019 \_\_\_\_\_ 2020 \_\_\_\_\_ 2021 \_\_\_\_\_. 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 (2016 through 2021)?  Yes  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 2022: \_\_\_\_\_
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: \_\_\_\_\_
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2016 \_\_\_\_\_ 2017 \_\_\_\_\_  
 2018 \_\_\_\_\_ 2019 \_\_\_\_\_ 2020 \_\_\_\_\_ 2021 \_\_\_\_\_. 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?  Yes  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 2022, 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?  Yes  No
- 14 If you checked the "Yes" box on line 13, explain: \_\_\_\_\_

Form 8843

**Part IV Professional Athletes**

- 15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2022 and the dates of competition: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- 16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

- 17a** Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a: \_\_\_\_\_
- c** Enter the date you actually left the United States: \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date



# Schedule A for 1040-NR

**SCHEDULE A  
(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

**Attach to Form 1040-NR.**

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **7A**

Name shown on Form 1040-NR

Your identifying number

<b>Taxes You Paid</b>	<b>1a</b>	State and local income taxes . . . . .	<b>1a</b>		
	<b>b</b>	Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately) . . . . .			<b>1b</b>
<b>Gifts to U.S. Charities</b>	<b>2</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>2</b>		
	<b>3</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>3</b>		
	<b>4</b>	Carryover from prior year . . . . .	<b>4</b>		
	<b>5</b>	Add lines 2 through 4 . . . . .			<b>5</b>
<b>Casualty and Theft Losses</b>	<b>6</b>	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .			<b>6</b>
<b>Other Itemized Deductions</b>	<b>7</b>	Other—from list in instructions. List type and amount: _____ _____ _____ _____ _____ _____			<b>7</b>
<b>Total Itemized Deductions</b>	<b>8</b>	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12 . . . . .			<b>8</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72749E

Schedule A (Form 1040-NR) 2022

# Form 1098-T 2022

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 <b>2022</b> Form <b>1098-T</b>	<b>Copy B For Student</b>  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.
FILER'S employer identification no.	STUDENT'S TIN	2	3	
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		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 2023 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <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](http://www.irs.gov/Form1098T)

Department of the Treasury - Internal Revenue Service

# Form W-2

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code			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				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	12a		
						13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b
						14 Other			12c
									12d
f Employee's address and ZIP code									
15 State		Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement  
 Copy 1—For State, City, or Local Tax Department

2022

Department of the Treasury—Internal Revenue Service

**Copy A—For Social Security Administration.** Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.** This information is being furnished to the Internal Revenue Service.

**Copy C—For EMPLOYEE'S RECORDS**  
 (See *Notice to Employee* on the back of Copy B.)

**Copy D—For Employer**

# Form 1099-DIV

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1a</b> Total ordinary dividends		OMB No. 1545-0110 Form <b>1099-DIV</b> (Rev. January 2022) For calendar year 20 ____	<b>Dividends and Distributions</b>  <b>Copy B For Recipient</b>  <small>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>		
		\$				<b>1b</b> Qualified dividends	
		\$				\$	
PAYER'S TIN		RECIPIENT'S TIN		<b>2a</b> Total capital gain distr.			
				\$			
				<b>2b</b> Unrecap. Sec. 1250 gain			
				\$			
				<b>2c</b> Section 1202 gain			
				\$			
				<b>2d</b> Collectibles (28%) gain			
				\$			
				<b>2e</b> Section 897 ordinary dividends			
				\$			
				<b>2f</b> Section 897 capital gain			
				\$			
RECIPIENT'S name		<b>3</b> Nondividend distributions		<b>4</b> Federal income tax withheld			
		\$		\$			
Street address (including apt. no.)		<b>5</b> Section 199A dividends		<b>6</b> Investment expenses			
		\$		\$			
City or town, state or province, country, and ZIP or foreign postal code		<b>7</b> Foreign tax paid		<b>8</b> Foreign country or U.S. possession			
		\$					
		<b>9</b> Cash liquidation distributions		<b>10</b> Noncash liquidation distributions			
		\$		\$			
		<b>11</b> FATCA filing requirement		<b>12</b> Exempt-interest dividends			
		<input type="checkbox"/>		\$			
Account number (see instructions)		<b>13</b> Specified private activity bond interest dividends		\$			
				\$			
		<b>14</b> State		<b>15</b> State identification no.			
				<b>16</b> State tax withheld			
				\$			
				\$			

# Ohio State Tax return



Use only black ink/UPPERCASE letters. Use whole dollars only.

**AMENDED RETURN** - Check here and include Ohio IT RE.  **NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)  If deceased Spouse's SSN (if filing jointly)  If deceased School district #

First name M.I. Last name  
 Spouse's first name (if filing jointly) M.I. Last name

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City State ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

**Residency Status** - Check only one for primary  
 Resident  Part-year resident  Nonresident Indicate state  
 Check only one for spouse (if filing jointly)  
 Resident  Part-year resident  Nonresident Indicate state

**Filing Status** - Check one (as reported on federal income tax return)  
 Single, head of household or qualifying widow(er)  
 Married filing jointly  
 Married filing separately Spouse's SSN

**Ohio Nonresident Statement** - See instructions for required criteria  
 Primary meets the five criteria for irrefutable presumption as nonresident.  
 Spouse meets the five criteria for irrefutable presumption as nonresident.

**Federal extension filers** - check here.  
 If someone can claim you (or your spouse if filing jointly) as a dependent, check here.

Do not staple or paper clip.

1. **Federal adjusted gross income** (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative.....1.
- 2a. Additions - Ohio Schedule of Adjustments, line 10 (**include schedule**).....2a.
- 2b. Deductions - Ohio Schedule of Adjustments, line 39 (**include schedule**).....2b.
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative ..3.
4. Exemption amount (**include Schedule of Dependents** if applicable).....4.  
 Number of exemptions including you and your spouse/dependents, if applicable: ..
5. Ohio income tax base (line 3 minus line 4; if negative, enter zero).....5.
6. Taxable business income - Ohio Schedule IT BUS, line 13 (**include schedule**).....6.
7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero).....7.

**Do not write in this area; for department use only.**

MM-DD-YY Code

# Ohio State Tax return

**2022 Ohio IT 1040**  
Individual Income Tax Return

22000202 Sequence No. 2

SSN

7a. Amount from line 7 on page 1 .....7a.

8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....8a.

8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule).....8b.

8c. Income tax liability before credits (line 8a plus line 8b) .....8c.

9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 35 (include schedule).....9.

10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) .....10.

11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....11.

12. Unpaid use tax (see instructions).....12.

13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....13.

14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements) .....14.

15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return .....15.

16. Refundable credits – Ohio Schedule of Credits, line 41 (include schedule).....16.

17. Amended return only – amount previously paid with original and/or amended return .....17.

18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....18.

19. Amended return only – overpayment previously requested on original and/or amended return.....19.

20. Line 18 minus line 19. Place a "-" in the box if negative.....  .....20.  
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.

21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....21.

22. Interest due on late payment of tax (see instructions) .....22.

23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State" ..... AMOUNT DUE ▶ 23.

24. Overpayment (line 20 minus line 13) .....24.

25. Original return only – portion of line 24 carried forward to next year's tax liability .....25.

26. Original return only – portion of line 24 you wish to donate:

a. Wildlife Species	b. Military Injury Relief	c. Ohio History Fund	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
d. Nature Preserves/Scenic Rivers	e. Breast/Cervical Cancer	f. Wishes for Sick Children	Total....26g. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

27. REFUND (line 24 minus lines 25 and 26g)..... YOUR REFUND ▶ 27.

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Primary signature \_\_\_\_\_ Phone number \_\_\_\_\_  
 ▶ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Check here to authorize your preparer to discuss this return with the Department.  
 Preparer's printed name \_\_\_\_\_ Phone number \_\_\_\_\_

Preparer's TIN (PTIN) P

**NO Payment Included – Mail to:**  
 Ohio Department of Taxation  
 P.O. Box 2679  
 Columbus, OH 43270-2679

**Payment Included – Mail to:**  
 Ohio Department of Taxation  
 P.O. Box 2057  
 Columbus, OH 43270-2057

2022 IT 1040 – page 2 of 2

# Form IR-25 (local return)

Staple W-2s to the back of this page

Staple check or money order HERE

City of Columbus, Income Tax Division **2022**

## Form IR-25 City Income Tax Return For Individuals

First name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_

**If a joint return**, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

**CURRENT** home address (number and street) \_\_\_\_\_

**CURRENT** home address line 2 \_\_\_\_\_

City \_\_\_\_\_ State  Zip Code \_\_\_\_\_

Taxpayer Phone Number \_\_\_\_\_

Account ID \_\_\_\_\_

Primary Social Security Number \_\_\_\_\_

Spouse's Social Security Number \_\_\_\_\_

Filing status:

Single

Married-Filing Jointly

Married-Filing Separately

Occupation or nature of business \_\_\_\_\_

City of residence \_\_\_\_\_

**Check the appropriate box if:**

**REFUND** (An amount must be placed in Line 6B for this return to be considered a valid refund request.)

**AMENDED**

Should your account be inactivated?  YES  NO

If YES, explain \_\_\_\_\_

Did you file a City return in 2021?  YES  NO

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**Residence change in 2022**

Did you change residence during 2022?  YES  NO

If YES, enter date of move: \_\_\_\_\_

Previous Address (number and street) \_\_\_\_\_

Previous Address Line 2 \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Mailing Address**

Mailing Address (number and street) \_\_\_\_\_

Mailing Address Line 2 \_\_\_\_\_

City \_\_\_\_\_ State  Zip Code \_\_\_\_\_

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**Part A TAX CALCULATION** If Column H is \$200 or greater, see page 3 for the Declaration of Estimated Taxes

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H		
CITY	CODE	W-2/W-2G INCOME (from Part B)	NET PROFITS, RENTS, AND OTHER TAXABLE INCOME (total from Part D)	TOTAL NET TAXABLE INCOME	TAX RATE	TAX DUE	LESS W-2 TAXES WITHHELD (total from Part B)	LESS OTHER CREDITS (total from Part D)	TOTAL TAX DUE
COLUMBUS	01				2.5%	\$0.00			\$0.00

1. TOTAL TAX DUE..... **1** \$0.00

2. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND PRIOR YEAR OVERPAYMENTS ..... **2**

3. BALANCE DUE (LINE 1 LESS LINE 2). IF LINE 2 IS GREATER THAN LINE 1, ENTER OVERPAYMENT (IN BRACKETS) HERE..... **3** \$0.00

4. PENALTY: 15% \$ \_\_\_\_\_ + INTEREST \$ \_\_\_\_\_ ..... **4**

(see instructions) (see instructions)

5. NET TAX DUE (TOTAL OF LINES 3 AND 4). IF OVERPAYMENT, ENTER IN BRACKETS. IF AMOUNT IS \$10.00 OR LESS, ENTER 0..... **5** \$0.00

6. ENTER OVERPAYMENT CLAIMED ON LINE 5 WITHOUT BRACKETS..... **6**

A. Enter the amount from Line 6 you want **CREDITED** to your next year tax estimate ..... **6A**

B. Enter the amount from Line 6 you want **REFUNDED**. (must be greater than \$10.00) ..... **6B**

**Third Party Designee** Do you want to allow another person to discuss this matter with the City of Columbus? (see instructions)  YES Complete the following  NO

Designee's Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ SSN: \_\_\_\_\_

**SIGNATURE**

The undersigned declares that this return (and accompanying schedules) is a true, correct, and complete return for the taxable period stated, and that the figures used are the same as used for federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S. Columbus residents also declare that they have not claimed credit on this return for any taxes withheld to another municipality for which they have requested and/or received a refund. If a refund is subsequently requested, they must amend this return to reduce credit claimed accordingly.

**Sign Here** Your Signature \_\_\_\_\_ Date \_\_\_\_\_

If a joint return, both must sign Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer's Use Only** Signature \_\_\_\_\_ Date \_\_\_\_\_ PTIN \_\_\_\_\_ Phone # \_\_\_\_\_

**MAILING INFORMATION**

**NO Payment Enclosed:**  
Mail to: Columbus Income Tax Division  
PO Box 182437  
Columbus, Ohio 43218-2437

**Payment Enclosed:**  
Make payable to: CITY TREASURER  
Mail to: Columbus Income Tax Division  
PO Box 182158  
Columbus, Ohio 43218-2158

# GLACIER TAX PREP (GTP) – How to navigate to access help resources

**GLACIER** Nonresident Alien Tax Compliance

**ARCTIC INTERNATIONAL**  
International Tax Consulting

Welcome to GLACIER for Ohio State University

**What Would You Like To Do Today?**

- Create/update/view my Individual Record
- View/print my forms (no changes may be made)
- Complete my U.S. tax return using GLACIER Tax Prep
- Learn about General U.S. Tax Issues and FAQs
- Change my GLACIER Login Information
- Exit GLACIER

<Back Next> [Contact GLACIER Support](#)



# GLACIER TAX PREP (GTP)



[LOG OUT](#) | [MENU](#) | [HELP](#) | [FAQ](#)

## Welcome to GTP

To prepare your federal tax return, simply start on Step One and enter your information until you have completed Step Four. You may save and exit **GTP** at any time by selecting "Log Out" at the top right of any screen. You may then return to **GTP** at any time and continue to enter your information until you have completed your federal tax return – **GTP** will keep track of where you are in the process!

### Prepare a 2022 Federal Tax Return

→ **Step ONE: Determine U.S. Tax Residency Status**

**Step TWO: Select and Complete Income Forms**

**Step THREE: Complete Additional Information**

**Step FOUR: Generate and Print Forms**

### More Info

#### Steps:

Please complete all four steps. After you complete all four steps, **GTP** will determine which forms you should file.

# GLACIER TAX PREP (GTP)



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## HELP!

### FIRST

Find your answer quickly in our Frequently Asked Questions ("FAQ") below – we have an extensive list of the most frequently asked questions so why wait for a response?

### SECOND

Ask your question to a Live Tax Professional during one of the sessions listed [here](#)

### LAST

If you cannot find your question in the FAQ, send a message to **GTP** Support – [click here](#)

[BLANK Tax Forms for Prior Years](#)  
[Ask a Question](#)  
[Back To Main Menu](#)

## Frequently Asked Questions

*Click on the question to reveal the answer.*

### BEFORE USING GTP

- [What Is My "U.S. Tax Status" and Why Is It Important?](#)
- [What is the Difference between a Resident Alien and a Nonresident Alien?](#)
- [How Long Will I Be a Nonresident Alien?](#)
- [I Didn't Receive Any Money – Do I Have To File a Tax Return?](#)

## More Info

### Still Have Questions?:

Click the "HELP" link above.

# GLACIER TAX PREP (GTP)



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## Upcoming LIVE General Nonresident Alien Tax Information Session

The LIVE General Nonresident Alien Tax Information Session will be held on the following date. Participation is limited. You may join or exit the session at any time; if the session is full, you may wait in the "waiting room" until space opens. Please note that the session will be approximately one hour.

**No upcoming LIVE sessions;** view Live session recorded on Monday, February 06, 2023.

[General Nonresident Alien Tax Information \(53:31 min\)](#)

## Upcoming LIVE GTP Q&A Sessions with a Tax Professional

The LIVE GTP Q&A Sessions with a Tax Professional will be held on the following dates. These sessions will allow you to ask questions and get answers from live tax professionals. Participation is limited. You may join or exit the session at any time; if the session is full, you may wait in the "waiting room" until space opens. Please note that each Q&A session will be approximately one hour.

**Monday, March 27, 2023 at 1:05 PM Eastern Time Zone** (please plan accordingly for your time zone)

## More Info

### Need Assistance?

GTP offers a variety of features to help you complete your tax documents:

More Info: Click this tab on other screens to obtain more information.

FAQ (Frequently Asked Questions): You will find answers to commonly asked questions as well as blank tax forms.

Email: If you need additional assistance, please contact GTP via email; please supply the necessary information that appears to the left.

For your security, when requesting help from GTP (or anyone else), NEVER include your Social Security number or ITIN.

# Other Tax resources

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## IRS VITA Grant Program

The Volunteer Income Tax Assistance (VITA) grant program is an IRS initiative designed to support free tax preparation services for the underserved through various partner organizations.

- Several organizations provide this support filing tax for free if the household income is less than \$65, 000.
- There are organizations that also support filing taxes for international students.

Find a Location for Free Tax Help:

<https://www.irs.gov/individuals/find-a-location-for-free-tax-prep>

<https://www.getyourrefund.org/en>

IRS also provides a facility for free tax filing. Get more information at Free-File:

<https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>

**THANK YOU!**  
**TAX WORKSHOP FOR INTERNATIONAL STUDENTS**

**Council of Graduate Students - International Student Affairs Committee**  
**March 31, 2023**



# QUESTIONS?

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- If not answered
- [cgsisac@gmail.com](mailto:cgsisac@gmail.com)