

I'M GOING HOME THIS YEAR!

HOW DO I FILE MY TAX RETURN NEXT YEAR??

Advice for [Tax Nonresident] Students and Scholars at The University of Tennessee

1. Before you leave, contact UT Payroll Office (P115 Andy Holt Tower) and give them your home address. Ask them to send your tax statements to your home address UT Payroll phone: 865-974-5251
2. In late January/early February , you will receive a Form W-2 and/or 1042-S from your employer(s) stating how much money you received the previous year, and how much tax was withheld. If you do not receive the form(s) from the UT Payroll Office by the end of February, try to get your forms from the UT website (<http://payroll.tennessee.edu/paystatements.htm>) or contact Laura Tavassoli at ltavasso@tennessee.edu
3. Most tax returns must be mailed on or before April 18, 2017. You can either complete your own tax return forms, or use a software package (such as GLACIER TAX PREP for Nonresidents) to do this. If you had no salary during the tax year, your deadline is June 15. You may not file on-line!
3. To complete your own forms (without GTP), go to www.irs.gov to get the tax forms and instructions that you need. Make sure you get the version of the forms for the correct tax year. (The year on the form applies to the year that you received the money, NOT the year you are filing the form.) If you are a Tax Nonresident, you will need to complete a Form 1040NR-EZ (a few people will need to file the longer Form 1040NR. See separate information to determine which form is the one for you). **Tax non-residents with F-1, F-2, J-1 and J-2 status must normally also complete a Form 8843, even if they had no U.S. income; this includes dependents.**
4. If you were a Tax Resident before you left the U.S., follow the instructions for a "Dual-Status Year" in Chapter 6 of IRS Publication 519 (available at www.irs.gov).
5. Complete the forms using the IRS instructions, by following the forms you completed last year, or with a software package.
6. **IMPORTANT:** UTK has access to the GLACIER TAX PREP (**GTP**) software for the use of UTK students & scholars who were Tax Nonresidents. GTP will complete all of your tax return forms for you; you will not have to obtain blank forms from the IRS website. If you were a UTK student or scholar in 2016 and a Tax Nonresident, you may use the GTP software . GTP Instructions and passwords will be sent to UTK international students and scholars by e-mail. If you do not receive this by the end of February, contact international@utk.edu to get the access code. Provide name, dates at UT, and whether you were a student or scholar.

7. *COPY ALL FORMS BEFORE MAILING!!!*

Attach all W-2 forms (and/or 1042-S forms) to tax return, and before midnight on April 18. Tax Nonresidents (or Residents claiming treaty benefits), who are NOT enclosing a check, sign and mail all forms to:

Internal Revenue Service Center
Austin, TX 73301-0215, USA

(See 1040NR Instructions for address if you are including a tax payment)

Hints for completing your tax return:

- a. Note: Information about tax treaties is available from IRS Publication 901, available on the IRS website listed above. Income which is not taxable, based on a tax treaty, should be written on line 6 of 1040NR-EZ

and should not be included on line 3. **Also list the figures in Item J on Page 2.** Be sure to write the article number of the treaty you are using.

- b. Don't forget to subtract the personal exemption (on Line 13 of the 1040NR-EZ). The amount will be listed in the 1040NR-EZ instructions. (GTP will calculate this automatically.)
- c. Make sure to answer all questions on Page 2 of the Form 1040NR-EZ or Page 5 of 1040NR.
- d. Do not forget to file Form 8843, if required. (Also required for your dependents)
- e. For "present home address, use the address outside the U.S. where you live at the time you file the tax return.
- f. If you list routing information for a bank account in Question 23 on the 1040NR-EZ, your refund will be deposited in that bank account. If that account will not remain open for the next year, we suggest one of the following:
 - Do not list any bank account information in Question 23. Then a check (in US dollars) will be mailed to you at the address you listed at the top of the form.
 - You can choose to give the bank account of a friend who is still in the U.S., and , in you want, arrange for your friend to pay you the refund in some way

8. CIE advisors are sorry that we cannot do tax advising by e-mail or by phone. We hope that you will be able to complete your tax returns on your own. If you have questions about non-resident tax laws, we suggest you read IRS Publication 519 available on the IRS website or the handouts on the CIE website at <http://international.utk.edu/tax-information/> .