

Princeton Theological Seminary
Office of Global Services
TAX PREPARATIONS

The following practical information is provided for your preparations as you move forward in your activities here at Princeton Theological Seminary. For more information, please do not hesitate to contact Martha.Redondo@ptsem.edu. Please remember this information is basic general information to help you get started in completing your tax forms. The Office of Global Services or any office of Princeton Seminary cannot assist you with your tax forms and legally cannot answer any individual tax questions. Please contact appropriate tax counsel for specific tax questions.

- If you are F-1/J-1 student with no U.S. income or scholarships for 2023, you do need to file with Glacier.

All nonresident aliens for tax purposes, in F or J status, are required to complete Form 8843 with the IRS regardless of whether they received income. This also includes dependents in F-2 and J-2 status, regardless of age.

Form 8843 (*please note that in January we will provide the 2023 version*):

<https://www.irs.gov/pub/irs-pdf/f8843.pdf>

- Determining if you have U.S. Source Income in 2023

- Tax Extension

If you need more time, you may want to request a tax filing extension by filing Form 4868.

If you wish to file for an extension:

You will need to have processed enough on your taxes to know if you owe the IRS or if you expect a refund.

- Filing the Form 4868 extends your deadline for filing taxes by 6 months but does not extend the deadline of payment owed to the IRS. For those filing just the Form 8843, you have until June 15, 2023 and do not need to file a tax extension.
- You will still need to pay any estimated owed taxes by April 15th. This form only allows you to file an extension for federal tax returns.
- You can find the Tax Extension Form 4868 online through the IRS: <http://www.irs.gov/pub/irs-pdf/f4868.pdf>

- Social Security Number or Individual Taxpayer Information Number ITIN:

You do not need the SSN or ITN to complete form 8843 if you have not earned U.S. source income.

A SSN or ITIN is required in order to complete the 1040NR or 1040 NR EZ forms. If any of these forms are filed without any of these numbers, they will be returned and not processed.

The second way to apply for the ITIN is in conjunction with filing your tax return. If you choose this option, the Office of Global Services cannot act as a *certifier* of your documents. You must obtain a

certified copy of your passport from your passport issuing agency or consulate. We cannot help you with the W-7 form or if any issues arise in obtaining the ITIN.

[Download all IRS forms and instructions \(e.g., 1040NR, 1040 NR-EZ, 8843\) from the IRS.](#)

➤ Form 1099

Regardless of your status as a resident or non-resident for tax purposes, you should receive a Form 1099 from your bank noting the amount of interest you earned in 2023. Please keep this for your records.

➤ Mailing Address for Federal Tax Forms 1040NR, 1040NR-EZ and Form 8843

All non-resident federal tax forms must be mailed to:

Department of Treasury
Internal Revenue Service Center
Austin, TX 73301-0215

If enclosing a payment mail the form to:

Internal Revenue Service Center
P.O. Box 1303
Charlotte, NC 28201-1303

➤ Other considerations Tax Treaties

Many students and scholars come from countries that have tax treaties with the U.S. This means that you may be able to earn a certain amount of money in the US without having to pay federal tax if your country has a tax treaty with the US. This link to [Publication 901](#) will provide you with information on any tax treaty your country may have with the US.

➤ How can GLACIER Tax Prep help complete tax forms?

Please note: 2010 Glacier Tax Prep code for Tax Year 2023 will be available in the beginning of calendar year 2024. A notification from the Office of Global Services will be provided at that time.

Glacier Tax Prep is a tax return preparation software program designed primarily for Nonresident Alien students, scholars, trainees, researchers and other educational immigration statuses to prepare a U.S federal income tax return—Form 1040NR or 1040NR-EZ and all other necessary statements. It is intended exclusively for your individual use. You are not required to use Glacier Tax Prep to prepare your US Federal income tax return.

DISCLAIMER: Access to Glacier Tax Prep is being made available by the Office of Global Services and the Controller's Office at Princeton Theological Seminary to the international student and scholar community at Princeton Theological Seminary. It will be available end February 2024.

Glacier Tax Prep is a product of [Arctic International LLC](#) and was neither created nor developed by Princeton Theological Seminary. Princeton Theological Seminary does not warrant its accuracy or otherwise warrant its performance. Princeton Theological Seminary assumes no legal liability or responsibility for the completeness, accuracy or usefulness of Glacier Tax Prep, or your use or misuse of this product. Glacier Tax Prep is provided strictly "as is." Princeton Theological Seminary disclaims all liability or responsibility of any kind arising out of the use of this product and makes no representation or warranty, express or implied, with respect to Glacier Tax Prep, including without limitation, as to (a) the merchantability or fitness for a particular purpose or use; or (b) the results to be obtained from using Glacier Tax Prep. Glacier Tax Prep is not a substitute for obtaining advice from a qualified tax

professional and Princeton Seminary recommends that you obtain advice from a qualified tax professional. Please bear in mind that this software is intended only for international students and scholars at Princeton Theological Seminary with income sources and levels typical of students and scholars at the Seminary. By using Glacier Tax Prep, you are agreeing to be bound by the terms and conditions set out herein and all applicable laws and regulations. If you do not agree with any of these terms, do not use Glacier Tax Prep. Because Princeton Theological Seminary is not the creator of Glacier Tax Prep, no Princeton Theological Seminary will be able to provide any tax advice.

If your Glacier Tax Prep tax return is rejected or if you receive a letter from the IRS asking for clarification or a request for more information, you should contact the Glacier Tax Prep Support Center (support@online-tax.net) via the help link at their site. You will need to provide a copy of the IRS letter and the tax return as submitted.

GLACIER Tax Prep includes a tax resource library AND a comprehensive tax preparation program that:

- Calculates the substantial presence test to determine the foreign national's U.S. tax residency status
- Checks each type of payment against any applicable tax treaty to ensure that the individual takes advantage of any tax treaty benefits
- Completes the correct U.S. federal income tax form - either Form 1040NR or Form 1040NR-EZ
- Prepares any additional statements or attachments, as applicable - Form 2106, Form 8843, Schedule C, and/or Scholarship/Fellowship Grant Statement
- Prints the federal tax return and all additional attachments (please note, the IRS does not allow nonresident aliens for tax purposes to file a tax return electronically)
- Provides detailed instructions about how, when and where to submit the tax forms, as well as information about the required documents to attach and complete the tax return filing process.

➤ What are some of the typical forms received for tax filing purposes?

Some of the forms you may receive from your employer or other sources are: 1042-S, W-2, 1099-INT, 1099-MISC, 1098-T.

➤ Can these tax forms be submitted electronically through GLACIER Tax Prep?

No, nonresident aliens for tax purposes cannot file tax reports electronically. Once you provide GLACIER Tax Prep with all of the required information, the system will auto-fill the appropriate tax forms. To complete the tax filing requirement, you must print the forms and mail them to the address provided on the instruction sheet on GLACIER Tax Prep. The address will depend on the form(s) you are filing.

➤ What are the consequences of not filing?

If you are owed a refund, filing a tax return is the only way to receive it. Furthermore, payment of income tax due is not voluntary, it is required by law. One of the conditions of your visa is to comply with US law. If you owe taxes and don't file, the IRS can assess penalties, interest and seize U.S. bank assets for repayment. Fines and penalties can often amount to more than the original tax debt. There can also be immigration consequences for failing to file taxes.

➤ U.S. Address:

Please list your contact information and current mailing address in the U.S., or indicate that you cannot receive mail in the country right now. You must update this information if you move during your program or activity in the U.S.

➤ Permanent Foreign Address:

List your current foreign mailing address. As a nonimmigrant, you are required to have an address outside the U.S. considered to be your home, but you may list the address of a parent or family member overseas if necessary.

➤ In addition:

- It should take approximately 20 minutes to create a Glacier account and I will be assisting you with this process.
- You will receive a memo to remind you in January 2024 that tax season will start soon and tax forms must be completed.
- If you have any additional questions, please do not hesitate to contact me at the information listed below.

Have a fantastic Academic Year!

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