

PLEASE READ ALL OF THE INFORMATION CAREFULLY

IF YOU WERE CONSIDERED A NONRESIDENT ALIEN (NRA) FOR TAX YEAR 2019 AND YOU ARE RECEIVING A W-2 AND A 1042-S, YOU CANNOT FILE YOUR TAX RETURN UNTIL GLACIER TAX PREP IS MADE AVAILABLE. AS AN NRA, YOU ARE NOT ELIGIBLE TO FREE FILE OR FILE ELECTRONICALLY USING FORM 1040! AS AN NRA YOU CANNOT FILE A REGULAR FORM 1040. THERE ARE e-FILE OPTIONS AVAILABLE FOR THOSE INDIVIDUALS THAT ARE FILING FORM 1040NR. GLACIER TAX PREP (GTP) WILL NOT FILE YOUR RETURN ELECTRONICALLY.

IF YOU FILE A **REGULAR** FORM 1040 as an NRA, YOU WILL BE REQUIRED TO FILE AN AMENDED TAX RETURN. YOU WILL BE REQUIRED TO RETURN ANY MONEY THAT YOU ARE REFUNDED BY TAKING CREDITS AND DEDUCTIONS THAT YOU ARE NOT ENTITLED TO THE GOVERNMENT.

The annual tax filing season begins **Monday, January 27, 2020**. All Vanderbilt employees, students, scholars with a nonimmigrant visa (i.e. not a US citizen or permanent resident) who have earned income from U.S. sources during 2019 are required by Internal Revenue Service (IRS) to file a federal income tax return.

For international persons who will receive a Form 1042-S, the tax filing season begins when your 1042-S is received. **All 1042-S forms must be mailed or delivered electronically to you no later than March 15th.** Another e-mail will be sent when the 1042-S is available electronically or has been mailed to you.

FORM 1042-S REPORTS TAXABLE INCOME FOR INTERNATIONAL PERSONS WHO HAVE RECEIVED THE FOLLOWING TYPES OF INCOME:

1. Wage payments made to employees who have claimed tax treaty benefits
2. Fellowship/Scholarship income received directly by the student beneficiary. This includes all income not applied directly to tuition, fees, and books
3. Independent personal services for work performed in the U.S.
4. Royalty payments issued to individuals or entities
5. Non-employee Prize or Award payments, Subject Participation payments

Not every international employee, student or scholar will receive Form 1042-S. It will only be provided to international persons who meet one of the five criteria listed above. Please review the list above before inquiring about your 1042-S to ensure that you are supposed to receive this form.

Getting Your 1042-S:

Most 1042-S forms will be available to you electronically in your GLACIER account. In the event that your 1042-S is not available in your GLACIER account, it will be mailed to you prior to March 15, 2020.

The International Tax Office (ITO) will send out an email when the 1042-S is available in your GLACIER account. If you did not elect to receive your 1042-S electronically, it will be mailed to you. In the event that the ITO does not have a valid email address for you, the 1042-S will be mailed to you.

If you have not received a 1042-S by March 15th, please contact International Tax Office immediately.

We expect to release the 1042S tax forms in early March. If you received a W2 and are expecting to receive a 1042S as well, **DO NOT file you taxes until you receive a 1042S and the GTP system is available!** As in prior years, the ITO will host tax sessions to provide assistance with the GTP software for eligible Foreign Nationals. These are group sessions, we are not able to provide individual tax preparation services. **PLEASE** make arrangements to attend one of these sessions. **We are not able to provide one on one assistance for tax preparation during tax season.** The schedule will be released in conjunction with the release of the 1042S forms.

GLACIER TAX PREP

The tax preparation software that GLACIER provides is GLACIER Tax Prep (GTP). The software is available free of charge to all Vanderbilt Nonresident Alien employees, students and scholars to assist you in preparing your tax return for US Tax purposes. You can access GTP from your GLACIER account without a code. **GLACIER Tax Prep will be available for use AFTER the 1042-S forms are released. You will be notified when GTP is available for use.**

GLACIER Tax Prep (GTP) is a web-based program and is used to complete these tax forms:

- 1040NR or 1040NR-EZ
- 8843
- W-7

GTP is easy to use. All you need is your 1042-S and/or W-2 form and your immigration information. After you answer a few simple questions, GTP will generate the appropriate tax document. You will then print and mail the completed forms to the IRS along with the IRS copy of your W-2 and/or 1042-S. In addition, GTP provides online assistance if needed as you go through the program.

Please note that Tennessee does not have State income tax requirements. However, most other states do, so if you earned income in a state other than Tennessee during 2019, you

should contact your former employer or State tax office for information on that State's tax filing requirements.

Finally, please bear in mind that the GTP program is available only to Vanderbilt Nonresident Alien for U.S. Tax Purposes employees, students, and scholars who need to file one of the three forms mentioned above. It cannot be used by friends and family members who are not spouses or dependent children.

IF YOU ARE A NONRESIDENT ALIEN FOR TAX PURPOSES, FILING FORM 1040NR-EZ, YOU CANNOT USE FREE FILE SOFTWARE AND YOU CANNOT FILE ELECTRONICALLY. THE TAX FORMS THAT YOU MUST USE ARE NOT AVAILABLE FROM FREE FILE SOFTWARE COMPANIES.

Tax Assistance Resources for Employees Considered "Resident Aliens" for Tax Purposes:

GTP is for international employees, students, and scholars who are considered a nonresident alien for tax purposes. It cannot be used by those who are considered a resident alien for tax purposes. GTP will determine whether you are a nonresident or resident for tax purposes as you answer the questionnaire.

If you are unable to use the GTP program because you are considered a resident alien for tax purposes, and need assistance with completing tax forms, we recommend that you seek the advice of one of the numerous tax preparation services in Nashville or visit the IRS website at www.irs.gov.

VITA (Volunteer Income Tax Assistance) Offers Free Tax Help: If your individual or family annual income was \$56,000 or less in 2019, the United Way VITA Program can help you file your taxes for free. Learn more on the United Way website, <https://www.unitedwaynashville.org/programs/vita>

IMPORTANT: The International Tax Office does not provide tax-related personal advice; cannot answer specific, personal tax related questions; and cannot prepare your tax return.

The University is prohibited from providing personal income tax advice. Please consult with a professional tax practitioner for your personal income tax matters.

If you have any questions or concerns, please contact us by e-mail at ITO@vanderbilt.edu

PLEASE DO NOT REPLY TO THIS EMAIL

Vanderbilt International Tax Team