**Tax Forms and/or Tax Information**

**Form W-4 – Employee’s Withholding Allowance Certificate:**

* Completed by the employee and submitted to the employer so the employer can determine how much federal income tax to withhold from the employee’s pay during the tax year
* This is one of the first forms you will complete as an employee when you begin working in the United State

**Form W-2 – Wage and Tax Statement:**

* Summarizes total wages earned & amount of money withheld for any taxes during the tax year
* Issued to you by your employer
* Distributed no later than January 31st of the current year following the previous tax year or year of earning (Jan 1 thru Dec 31st)

**Form 1042S – Foreign Person’s U.S. Source Income Subject to Withholding:**

* Documents taxable scholarship income or scholarship/employment income that is exempt from tax withholding due to a tax treaty
* Issued for you by your educational institution and/or employer
* Distributed no later than March 15th (It is HIGHLY recommended that you do not file taxes until WTAMU has released Form 1042S). If you file your tax return and later receive this form, you will have to file an amended tax return and this can be very stressful to most students

**Forms 1099, (1099 INT, 1099 DIV, 1099 MISC):**

* Additional tax forms that may be issued to you by your bank and/or employer to show income from interest, dividends, or ‘independent contractor’ income
* Bank account interest is not taxable for nonresidents for tax purposes
* If you are employed in a CPT, OPT or Academic Training position and no income taxes are withheld from your paychecks, you will likely receive Form 1099-MISC AND you will likely have to pay the IRS money at the time you file your tax return

**Form 1098T – Tuition Statement**

* Issued by education institution (such as WTAMU) to show the educational expenses for each tax year
* Nonresidents for tax purposes CANNOT use this form when filling your tax return but you should keep it for your records

**Nonresident for Tax Purposes:**

* Form 1040NR – U.S. Nonresident Alien Income Tax Return (most international students who have not met the 5 year substantial presence test for tax purposes will use this tax form)
* Form 1040NR- EZ – U.S. Income Tax Return for Certain Nonresident Aliens with no dependents
* Form 8843 – Statement of Exempt Individuals and Individuals with a Medical Condition
* Does not require an SSN or ITIN
* IF you are ONLY filing Form 8843 because you earned no taxable income, then technically you are filing a tax STATEMENT with the IRS and NOT a tax RETURN

**Residents for Tax Purposes:**

* Form 1040 – U.S. Individual Income Tax Return
* Form 1040 EZ – Income Tax Return for Single and Joint Filers With No Dependents