

# TAX FILING INFORMATION FOR NON-RESIDENT ALIENS

The tax filing information supplied here is being provided as a matter of convenience. Every effort has been made to ensure its accuracy. It is not intended to be a complete representation of all the income tax regulations pertinent to students, faculty, staff and other individuals with whom the University system may have a business relationship. As the University does not provide tax advice, the University disclaims all liability from the misinterpretation or misuse of these materials.

## **YEAR END TAX STATEMENTS**

**W-2** – Employees of the UW System, and some foreign nationals, who receive reportable earned income will receive a W-2. For an explanation of the W-2, see <http://www.bussvc.wisc.edu/ecbs/itx-w2-explanation-uw1167.pdf>

**1042-S** – Foreign nationals may receive a 1042-S if they are recipients of tax treaty benefits, scholarships or fellowships from non-tax treaty countries. For an explanation of the 1042-S, see <http://www.bussvc.wisc.edu/ecbs/itx-1042s-explanation-uw1516.pdf>

**Fellowship/Scholarship Information Letter** - Advanced Opportunity Fellow; Fellow; Grad Intern or Trainee; Post-Doc Fellow, Scholar or Trainee; Scholar; Trainee will receive an Information Letter. For an explanation of the Fellowship/Scholarship Information Letter, see <http://www.bussvc.wisc.edu/ecbs/itx-explanation-fellowship-letter-uw1441.pdf>

## ● **IRS – FEDERAL PUBLICATIONS**

- **Pub 513** Tax Information for Visitors to the US
  - <http://www.irs.gov/pub/irs-pdf/p513.pdf>
- **Pub 519** US Tax Guide for Aliens
  - <http://www.irs.gov/pub/irs-pdf/p519.pdf>
- **Pub 901** US Tax Treaties
  - <http://www.irs.gov/pub/irs-pdf/p901.pdf>
- **Pub 910** Guide to Free Tax Services
  - <http://www.irs.gov/pub/irs-pdf/p910.pdf>

## ● **IRS FEDERAL WEBSITE**

- <http://www.irs.gov/>

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- **IRS FEDERAL FORMS AND INSTRUCTIONS**

- **Form 1040NR-EZ** US Non-resident Alien Tax Return for Certain Non-resident Aliens with No Dependents
  - <http://www.irs.gov/pub/irs-pdf/f1040nre.pdf>
- **Form 1040NR-EZ** Instructions
  - <http://www.irs.gov/pub/irs-pdf/i1040nre.pdf>
- **Form 1040NR** US Non-resident Alien Tax Return
  - <http://www.irs.gov/pub/irs-pdf/f1040nr.pdf>
- **Form 1040NR** Instructions
  - <http://www.irs.gov/pub/irs-pdf/i1040nr.pdf>
- **Form 8843** Statement for Exempt Individuals – This form must be completed by all Foreign Nationals whether employed or not.
  - <http://www.irs.gov/pub/irs-pdf/f8843.pdf>

- **WISCONSIN FORMS AND INSTRUCTIONS**

- **Form 1NPR** Non-resident and Part-year Resident Tax Return
  - <http://www.revenue.wi.gov/forms/2004/03i-050.pdf>
- **Form 1NPR** Instructions
  - <http://www.revenue.wi.gov/forms/2003/03i-152.pdf>

- **WISCONSIN DEPARTMENT OF REVENUE WEBSITE**

- <http://www.revenue.wi.gov/>

**TAX INFORMATION AND ASSISTANCE**

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| IRS – Assistance                             | 1-800-829-1040   |
| IRS – Forms                                  | 1-800-829-3676   |
| IRS – Website                                | <a href="http://www.irs.gov">www.irs.gov</a>               |
| Wisconsin Department of Revenue – Assistance | 1-414-227-4000   |
| Wisconsin Department of Revenue – Forms      | 1-414-227-4440   |
| Wisconsin Department of Revenue – Website    | <a href="http://www.revenue.wi.gov">www.revenue.wi.gov</a> |