

DISCLAIMER: Princeton staff members in Global Financial Services are not tax preparation professionals and cannot provide tax advice. We recommend that you consult with a professional tax advisor if you need more assistance than what is offered through Sprintax.

Tax Filing Guidelines

Tax Forms

The Tax forms provided by Princeton is based on:

- You current Tax Residency Status in the U.S.
- Type of income you received during the tax year, such as scholarship/fellowship, wages, prizes, royalties etc.
- Whether you are receiving tax treaty benefits.

Types of forms you may receive

Form W-2 Wage and Tax Statement: you will receive Form W-2 if you received wages that were subject to Federal and State taxes.

The W-2 forms will be provided by the Payroll office by January 31 each year.

- If you've opted to receive your W-2 electronically, you can access your W-2 through [TigerHub](#) or [Self-Service](#)
- If you've opted to receive your W-2 via mail, the Payroll office will mail your form to you by January 31, to the address on file.

Form 1042-S : you will receive Form 1042-S if:

- You are a Non-Resident in the U.S. and received scholarship/fellowship, prizes, royalty or self-employment payments.
- You received wages that were exempt from U.S taxes under a tax treaty (in this case you will receive both a Form 1042-S and a Form W-2).

The 1042-S form will be provided by the Global Financial Services office on or before March 1st each year.

- If you've opted to receive your 1042-S electronically, you can access your 1042-S through [Sprintax Calculus](#); or if you do not have access to Sprintax Calculus, and you did consent

to receive your forms electronically, they will be issued to you through our secured platform.

- If you've opted to receive your 1042-S via mail, the Global Financial Services office will mail your form to you on or before March 1st, to the address on file.
- **Form 1095-B or 1095-C** – This form is required for all benefits eligible employees and students as part of the Affordable Care Act (ACA) laws.

Request for Duplicate Forms

- For students, faculty and staff who no longer have access to TigerHub or HR Self-Service, you can request a duplicate copy of your tax forms by contacting globalfin@princeton.edu

Tax Return Preparation

Princeton offers free access to [Sprintax Returns](#), a nonresident tax preparation software to assist international students and scholars with filing their annual federal tax return. The program asks you a series of questions, and as you answer each question, the program will generate the forms for you to file with the Internal Revenue Service (IRS).

- If you are a Non-Resident in the U.S for tax purposes, and did not receive any U.S. income, you will need to file Form 8843 only.
- If you are a Non-Resident in the U.S for tax purposes, and received U.S. income, you will need to file Form 1040NR.
- If you are a Resident in the U.S. for tax purposes and received U.S income and Non-U.S. income, you will need to file Form 1040.

Important: Please make copies of all forms that are being mailed to the IRS before mailing the original forms. Also, it is highly recommended that you send your tax forms via trackable mail and retain the tracking number for your records.

U.S Resident For Tax Purposes

Filing Options

Please Note that Princeton does not pay the cost of preparing tax returns for residents.

If you are a resident for tax purposes, you will not be able to use the Sprintax Returns software as the program is specifically designed for non-resident taxes. The options available for tax filing as a resident for tax purposes are:

- Utilizing tax software programs such as TurboTax, H&R block etc.
- Manually complete your return by hand
- Consult with a tax professional.

Claiming Tax Treaty Benefits

If you are a US Resident for tax purposes and you wish to claim a tax treaty exemption, you will need to complete the following steps:

Please Note: most on-line tax preparation programs do not support returns that are prepared for tax treaty exemptions. These returns will most-likely need to be prepared by hand.

- File as a U.S. Resident for tax purposes using Form 1040 and Schedule 1.
- Complete all lines on [Form 1040](#) and [Schedule 1](#).
- On Schedule 1, line z, enter a negative number for the total amount of tax treaty exemption; and on the dotted line write: "Exempt Income- U.S.-{country} tax treaty, Article {article number}.
- Enter the negative number on Form 1040, page 1, line 8.
- Combine lines 1 through 8, and enter the total on line 9;
- If the total on line 9 is negative; on lines 11 and 15; enter zero {0}.
- Attach Page 5 [Schedule OI](#) of Form 1040NR to the back of Form 1040. On page 5, write your name, SSN, and "Resident Alien with Tax Treaty Exemption" at the top of the page, then complete section L ONLY;
- If you received a Form 1042-S, attach Copy C to the end of Form 1040.

The return for claiming tax treaty benefits as a US Resident for tax purposes, **can only be filed by regular postal mail.**

If there is no payment due with the tax return, please mail the return to: *Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0215*

OR

If there is a payment due to the IRS, please mail the return to: *Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303*

Other Resources:

- [Tax Treaty Table](#)
- [Taxation for Nonresidents](#)
- [Taxation of Dual Status Residents](#)
- [IRS Reference for Foreign Students and Scholars](#)
- [IRS Withholding Rates](#)
- [How to Report Fellowship Payments](#)
- [Sprintax Calculus](#)
- [Sprintax Returns](#)