

International Tax & FAQs Related to Foreign National Taxes

INTERNATIONAL TAX

ALL Foreign Students, Faculty, Staff, Researchers, and Visitors to the Arkansas State University Campus are required to provide information on their status and make an appointment with the Treasurer's Office - Foreign National Tax Compliance to determine their U.S. tax status and to complete required forms necessary to authorize payments, such as payroll, scholarships/fellowship, honoraria or travel reimbursements.

Failure to provide requested information may result in withholding of additional taxes, delay in payment of wages and compensation, or rejection of payment requests.

CONTACT INTERNATIONAL TAX

Phone: 870-972-2285

Room: 2153

Student Union - Treasurer's Office

Postal Address:

Treasurer's Office

PO Box 2640

State University, AR 72467

FAQS

These are frequently asked questions related to foreign national taxes. If you do not see the answer to your specific question, please contact sasbillpayment@astate.edu.

[What is a W-2 form?](#)

Form W-2 is for taxable wages of U.S. citizens, resident aliens, and nonresident aliens. All employees who receive taxable wages from Arkansas State University will receive a W-2 form. The Payroll department issues them at the end of January of the following year.

[How Do I Consent To Receive My W-2 Online?](#)

If you received taxable wage income as an employee of the University, you should receive a W-2 form.

If you want to **receive your W-2 electronically** you have to give your consent:

1. Log into Pack Portal
2. Click on Self-Service Banner and select the following menu links
3. Employee
4. Tax Forms
5. Electronic W-2 Consent
6. Select Box and Submit

If you consent to receive your W-2 online you will not receive a paper form in the mail.

To **view and print** your W-2 select the following menu links:

1. Log into Pack Portal
2. Click on Self-Service Banner and select the following menu links
3. Employee
4. Tax Forms
5. W-2 Wage and Tax Statement
6. Select the Tax Year
7. Click Printable W-2
8. Enter PIN

If you don't agree to receive your W-2 online you will receive the W-2 form in the mail around January 31st.

If you have any questions regarding the W-2 form please contact the Payroll department.

[What is a 1042-S form?](#)

The 1042-S form is a tax document issued to all foreign nationals who claimed a tax treaty exemption or received taxable scholarship/fellowship payments, honorarium, or prizes. They are issued from the Treasurer's Office (Foreign National Tax Compliance).

Not everyone receives a 1042-S. It depends on your tax status and your income. The following situations describe when a 1042-S would be issued.

Wages or Salary as an Employee	You will receive a Form 1042-S if you received wages or salary on which you claimed a treaty exemption.
Scholarship or Fellowship	You will receive a Form 1042-S if you received a scholarship or fellowship, AND taxes were deducted and/or you claimed a tax treaty exemption. Please note that if you received tuition, required fees or a book allowance applied to your student account, you will not receive any tax reporting form.
Prize, Award or Honorarium Payment	You will receive a Form 1042-S if you received income from prizes, awards, or honorarium payments.

If you qualify for a form 1042-S and did not receive one, please contact sasbillpayment@astate.edu

[Since I already had taxes withheld from my pay checks, do I need to file a tax return?](#)

Yes. The U.S. tax system is a "pay as you go" plan. Therefore, taxes are withheld from your pay checks as you earn them (based on withholding documents you give to the employer). You file a federal income tax return after the end of the calendar year to reconcile your withholdings with your actual tax liability.

[I am a foreign national student. Am I exempt from taxes?](#)

No, international students are not exempt from U.S. taxes. A tax treaty between the U.S. and an international student's country of tax residency may reduce the U.S. taxes owed. The visa type determines what taxes you must pay. Social Security tax and Medicare tax are employment taxes, also known as FICA, and are withheld only on wage payments.

Students who hold F-1 or J-1 classifications are exempt from FICA tax withholding for the first five calendar years they are in the U.S. Professors and researchers who hold J-1 classification are exempt from FICA tax withholding for the first two calendar years they are in the U.S.

Individuals in an H-1B, O-1, J-2 and H-2 must pay FICA.

A tax treaty is an agreement entered between the U.S. and a foreign country that is intended to reduce or eliminate double taxation. These treaty exemptions are usually only valid for a limited time period and/or for a specific dollar amount. Compensation earned beyond either limit is subject to federal income tax. The U.S. currently maintains income tax treaties with over 60 countries.

[What is a "tax return"? Why do I need to complete one by April 15th?](#)

The phrase "tax return" does not mean that you are filing documents to get your tax withholding money returned. Filing a tax return is the act of returning a report form to the U.S. Government (IRS) that notes the amount of U.S. source income you received during the previous calendar year (i.e. 1/1/2024-12/31/2024), what taxes were withheld in this income, and what amount you should have had tax withholding deductions on.

When completing and filing the tax return(s) you may find out that you paid too much tax on your 2024 income. In general, for tax purposes this is called "tax refund" and may be refunded to you.

When completing and filing the tax return(s) you may find out that you did not pay enough taxes on your 2024 income. In general, for tax purposes this is called "tax liability" and you will owe money to the IRS. You will pay interest on any tax not paid by April 15.

Per the IRS, Nonresident Alien (NRA) international students cannot electronically file (E-FILE) their tax returns online using any online service, including the IRS Free File service. Nonresident returns cannot be faxed in. They must complete and mail paper forms 1040NR, 1040NR_EZ, and 8843 to the IRS.

IRS forms 1040, 1040A, 1040EZ cannot be filed by NRS's. Failure to file a tax return, or filing it incorrectly can and may result in severe penalties, fines, and interest on unpaid taxes, along with jeopardize future permanent residency application approvals.

No special mailing is needed. Just put the tax return in an appropriate size envelope and add the required first-class postage. Federal and state tax returns must be postmarked by the due dates or failure to file penalties may be assessed.

[How Do I Get Help Preparing My Tax Return?](#)

Arkansas State's Treasurer's Office has many resources available to help you. One of those resources is **Glacier Tax Prep** (GTP). This online tool provides easy-to-use federal tax preparation software along with an extensive (and easily searchable) online library that will help you file your taxes and understand the often confusing rules surrounding taxes for foreign nationals.

With GTP you can:

- Prepare Either Your 1040NR or 1040NR-EZ
- Access Previous Tax Returns (If you have used the software before)
- Determine Your Tax Residency Status (resident/nonresident or dual status)
- Find Out About Tax Treaty Benefits
- Get Answers to Frequently Asked Questions and Understand the Various Tax Laws, Regulations and Forms

Your tax filing requirements will often be different from the requirements of U.S citizens due to tax treaties, immigration rules, and other exemptions. These complexities make it important to understand how you are taxed so that you can properly complete a return during tax season (which is made much easier with the online preparation software).

GTP is free to Arkansas State University students and employees. You have to meet 3 requirements to be able to use this software:

1. Must be an Employee of ASU-Jonesboro (Sodexo is not part of ASU)
2. Received a Scholarship from ASU
3. Completed the Tax Compliance Process with the Tax Compliance Office in 2024

You will complete your tax return online through GTP. You will access GTP through your Glacier account. The software will not e-file your tax return, you have to **print all appropriate forms and mail it to the IRS.**

GTP only allows you to file your Federal Tax Return. You are responsible to file the Arkansas Tax Return. For information on what forms to use to file the Arkansas Tax Return please visit the following websites:

[Arkansas Department of Finance and Administration](#)

[Where Can I Get Answers to my Tax Questions?](#)

You can get answers to your tax questions from the International Revenue Service (IRS). The IRS has established an Interactive Tax Assistant Tool on their website to answer tax questions quickly. You can find that link [here](#). They also have a FAQ page for International Individual Tax Payers and you can find that page [here](#).

You may also call the IRS at (267) 941-1000 with international questions. However, the IRS does not answer questions about income taxes.

If you have tax issues, you will have to contact a tax professional. If you contact a tax accountant or tax lawyer only for information or advice, you should not expect for them to provide it to you for free. Many tax professionals may not even provide fee-based advice related to your return without preparing the return.

[I would like to apply for a tax treaty. What do I need to do?](#)

You will need the following documents to apply for a treaty:

1. Social Security Card
2. valid Passport
3. I-94
4. I-20

You can find more information about [tax treaties](#) on the IRS website or [IRS Publication 901 - U.S. Tax Treaties](#).

Please contact sasbillpayment@astate.edu to get started.

[I Want To Work On Campus. How Do I Get Started?](#)

As a foreign student, you will need to apply for an SSN when you have a job or job offer.

You may apply for an SSN by submitting a completed and signed Form SS-5 in person at a local SSA office. SSA will not take your application until you have been in the United States at least 10 days, in order to allow time for your immigration information and employment eligibility to be entered in to immigration service database.

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