

FAQ's for international visitors at the University of Wyoming

1. What is a nonresident alien?

Nonresident alien is a tax status of a foreign national that is temporarily in the United States. An individual is either considered a resident alien or nonresident alien for tax purposes. The terms resident alien and nonresident alien do not have any impact on an individual's immigration status.

2. What is GLACIER?

The University of Wyoming Tax Office uses the GLACIER software to support the nonresident alien visitors at the University of Wyoming. The GLACIER software provides all required tax forms for foreign individuals earning income (employment, honorariums, scholarships, awards, royalties, etc.) during their time in the United States including Form W-4 and the forms required for an individual to claim any tax treaty benefits they may be eligible for. The [Tax Office](#) recommends all foreign visitors to the University of Wyoming establish a GLACIER record to ensure compliance and stay informed regarding United States tax laws and regulations.

3. I have a GLACIER account at another institution. Can I use this here at UW?

Each institution maintains their own GLACIER records. You will need to establish a UW Glacier account.

4. Are nonresident aliens taxed differently than U.S. Citizens?

Nonresident alien taxpayers are subject to taxation based on a section of the Internal Revenue Code that is specific to nonresident alien taxpayers. The University of Wyoming is required to withhold 30% tax on **ALL** payments to nonresident alien taxpayers unless an exclusion, a tax treaty or a reduced rate of withholding applies.

5. How does a foreign national determine whether they are a resident alien or nonresident alien for tax purposes?

An individual is considered a nonresident alien if they do not meet the substantial presence test, **or** are considered an exempt individual. **An exempt individual is not exempt from tax**, but is exempt from counting the days they are present in the United States towards the substantial presence test. The [Tax Office](#) assists foreign nationals in determining their tax status (resident alien or nonresident alien).

6. How should a nonresident alien employee fill out Form W-4?

Most nonresident aliens are required to complete their W-4 as follows: select a marital status of single (regardless of their actual marital status), enter a “1” on line 5, and write Nonresident Alien on the dotted line on line 6. Individuals with a GLACIER account can print a properly completed W-4 from their GLACIER record. Please contact the [Tax Office](#) for assistance in completing your W-4 or to establish your GLACIER account. If the university does not receive a properly completed W-4, we are required to withhold tax at the highest default rate until an appropriate form is received.

7. Do nonresident alien taxpayers have to pay FICA taxes?

International students holding F, J, M or Q student visas are exempt from FICA tax for the first 5 calendar years that they are in the United States. Individuals holding non-student J-1 visas are exempt from FICA tax for the first 2 calendar years that they are in the United States. Students enrolled in classes and working for the University of Wyoming are also exempt from FICA tax.

8. Do nonresident alien taxpayers need a social security number?

If a nonresident alien taxpayer is employed in the United States, it is necessary to apply for a social security number (SSN). The International Students and Scholars office provides transportation to the Social Security Administration Office, which is located in Cheyenne, once in the Fall Semester and once in the Spring Semester. Information on these trips will be published in the Talking Stick e-newsletter. Instructions on what documents are needed to apply for a social security number can be found [here](#).

9. Are scholarships and fellowships taxable income?

Scholarships and fellowships that are in excess of tuition and required fees are considered taxable income to the recipient. **The University of Wyoming is required to withhold 14% tax on the portion of a scholarship or fellowship that is in excess of a nonresident alien’s tuition and required fees.** Tax withholding is not required on scholarship and fellowship payments received by resident aliens, permanent residents or U.S. Citizens; however the scholarship income in excess of tuition and required fees is still taxable income to the recipient. See IRS Publication 970 for additional information.

10. What taxes are exempt under a tax treaty?

Only federal income taxes are exempt under tax treaties.

11. I need a tax ID to file my tax return, but I’m not eligible for a social security number. What do I do?

If you have non-wage income (scholarships/fellowships, awards, etc.) that require you to file a tax return or you are eligible for tax treaty benefits, you can apply for an Individual Taxpayer

Identification Number (ITIN). ITIN's are only valid for tax filing purposes. If you need to apply for an ITIN, please contact the [Tax Office](#) to schedule an appointment.

12. Do I have to file a tax return even if I didn't work or have any income?

Any individual considered a nonresident alien for tax purposes has to file Form 8843 each year even if you did not work or earn any income. If a nonresident alien worked in the U.S. or received other income such as scholarships or fellowships, a Form 1040NR or 104NR-EZ is also required to be filed in addition to the Form 8843. **The International Students and Scholars Office provides the GLACIER Tax Prep software to our international visitors free of charge for use in preparing both Form 8843 and Form 1040NR and Form 1040NR-EZ.** Tax returns need to be postmarked each year by April 15th for the previous calendar year. For example, the 2014 tax return will need to be postmarked by April 15th, 2015.

13. Can I use TurboTax, H&R Block or have my tax return prepared by a tax preparer?

The commercial software that is available including TurboTax and H&R Block among others is for U.S. Citizens, permanent residents and resident aliens and will not generate the correct tax form for a nonresident alien individual. The International Students and Scholars Office provides the GLACIER Tax Prep software free of charge for nonresident alien individuals. A nonresident alien can have their tax return prepared by a tax preparer; however the majority of tax preparation services are not aware of the different requirements for nonresident aliens and these services can be costly.

14. Can I electronically file my U.S. tax return?

Nonresident alien tax returns cannot be electronically filed.

15. What happens when my tax status changes from nonresident alien to resident alien?

Resident aliens are treated the same as U.S. Citizens for tax purposes. Resident alien is a tax status, not an immigration status and has no effect on an individual's immigration status.

16. What is my tax status if I have been granted asylum, refugee, permanent residency or Deferred Action for Childhood Arrivals (DACA) status?

Individuals in the above mentioned statuses are treated like U.S. Citizens for tax purposes.

17. Who on campus can answer questions about nonresident alien taxation?

The [Tax Office](#) provides assistance and guidance on all nonresident alien tax compliance on campus. The Tax Office can be reached at 766-2821 or tax@uwyo.edu. Foreign nationals

arriving on campus should contact the Tax Office to establish their GLACIER record and complete any necessary paperwork.