UR Graduate Student Tax Information Session for U.S. Students and Resident Aliens
March 16, 2021

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University of Rochester Payroll & Tax Compliance Office
Administrative Matters

- This document is produced for informational purposes only, and should not be considered tax, financial or legal advice. Please consult your own tax or financial advisor for specific questions regarding your tax situation.
- Please keep microphones muted.
- Please feel free to unmute your mic at the end during the Q&A portion to ask your questions. Please refrain from using the chat feature during the presentation.
- Today’s presentation materials will be available online.
- If you are an international student considered a non-resident alien for tax purposes, see ISO webpage for tax assistance.
General Rules Regarding Tax Reporting of Fellowships/Assistantships
U.S. Citizens, Permanent Residents and Resident Aliens for Tax Purposes – Tax Reporting

- Fellowships/assistantships (job titles “Grad Fellowship/Stipend” or “Grad Assistantship”) are not considered compensation for services (i.e., wages). These amounts are for your educational benefit (whether that fulfills research or teaching requirements for your degree).

- The IRS provides that amounts received as fellowships/assistantships are not required to be reported as wages on a W-2 or as income on a Form 1099-MISC. However, these amounts are taxable income if used for nonqualified expenditures.

- Because these fellowships/assistantships are not considered wages, they are not subject to income tax withholding when paid.
Fellowships/assistantships are **not** taxable if used for **qualified** expenditures.

- **Qualified** expenditures – candidate for degree and amount used for tuition or fees, books, supplies and equipment required for courses

Fellowships/assistantships **are** taxable if used for **non-qualified** expenditures.

- **Nonqualified** expenditures – amounts used for room, board, travel, equipment, living expenses not required as part of education
You should have received an email via HRMS on January 28, 2021 which provides your total fellowships/assistantships for the 2020 calendar year.

- To view or print your letter, log-on to HRMS with your NetID and password. Once you are logged into HRMS, follow the path: Main Menu > Self-Service > Payroll and Compensation > View Fellowship/Assistantship Statements.
- Letter is for informational purposes and is not required to be filed with the IRS or NYS Dept of Tax when you file your 2020 tax return.
- Letter should be saved and kept as support for taxable amount of fellowships/assistantships that you report on your 2020 tax return.
Filing 2020 Income Tax Returns
Filing 2020 Income Tax Returns

Step 1 – Gather your documents necessary to complete your 2020 federal and state income tax returns.

Step 2 – Determine the federal/state income tax returns that you will need to complete.

Step 3 – Complete the federal/state income tax returns.

Step 4 – File your tax returns by April 15, 2021 (or file extensions with IRS/NY to extend due date to October 15, 2021).
Filing 2020 Income Tax Returns

Step 1 – Gather your documents necessary to complete your 2020 federal and state income tax returns.

- W-2 forms from employment you may have had during 2020
- UR fellowship/assistantship letter for 2020
  - Fellowship/Assistantship information is available in HRMS through Self Service. Follow the path: Main Menu > Self-Service > Payroll and Compensation > View Fellowship/Assistantship Statements
- 1099 Forms (1099-MISC, 1099-DIV, 1099-INT)
- Documentation/receipts for any qualified educational expenses (fees, books and supplies required for a course)
Step 2 – Determine the federal/state income tax returns that you will need to complete.

- Federal (IRS) – Form 1040
- State – generally file in state you are a resident and any state connected to employment
  - If NY resident – file Form IT-201
  - If non-resident/part-year resident of NY –
    - May need to file Form IT-203 (Non-resident/Part-year resident) with NY state
    - May also need to file an income tax return in your state of residence
Filing 2020 Income Tax Returns

Step 3 – Complete the federal/state income tax returns

a) Determine your taxable income
b) Determine the tax you owe based on the taxable income you reported
c) Calculate your total tax withholdings/payments for 2020 and your overpayment or refund amount
Filing 2020 Income Tax Returns

Step 3 (cont’d) - Complete the federal/state income tax returns

a) Determine your taxable income

1. Determine taxable amount of fellowship/assistantship.
2. Complete applicable wage/income lines on tax returns.
3. Determine applicable deductions (standard deduction or itemized)

How to determine taxable amount of fellowship/assistantship?
Filing 2020 Income Tax Returns

Example -
Scott is receiving 100% tuition support from the University. In addition, he was awarded a Grad Assistantship (6002 job code) of $28,400 for the 2020-21 academic year (July 1, 2020 – June 30, 2021). How much of the $28,400 is taxable for 2020?

Calendar Year 2020
Scott received $14,200 in assistantship payments in calendar year 2020. The remaining $14,200 was received in calendar year 2021. Cost of books/equipment required for and paid in 2020 for his 2020 classes was $500

$13,700 - should be reported as taxable income from his 6002 assistantship on Scott’s 2020 tax return ($14,200 less $500)**

** To support this amount on his 2020 return, Scott should keep his fellowship letter from the University (received in January 2021) and receipts and course information that lists required books/equipment totaling $500.
Filing 2020 Income Tax Returns

Step 3 (cont’d) - Complete the federal/state income tax returns

a) Determine your taxable income, cont’d

1. Determine taxable amount of fellowship/assistantship.
2. Complete applicable wage/income lines on tax returns

- On Form 1040, enter “SCH = $(XX)” in the space to the left of the “Wages, salaries, tips” line of your tax return. The amount reported as “SCH” is the amount of your fellowship/assistantship that you determined is taxable.
- “Wages, salaries, tips” line of your tax return should include:
  - Amounts from Box 1 of your W-2s plus
  - Taxable scholarships/fellowship amounts received
Filing 2020 Income Tax Returns

Step 3 (cont’d) - Complete the federal/state income tax returns

Tips if using commercial software programs (such as TurboTax or TaxSlayer)

- Follow the instructions provided by the software provider to report your fellowship/assistantship.

- Some commercial software programs will force the federal self-employment tax to calculate if you enter an amount as wages but this amount is not reflected on a W-2. You are not subject to self-employment tax on your fellowship/assistantship – so make sure this does not occur.

- Most commercial software program have a help or chat feature.

- TurboTax: The correct way to enter the income is to use the education expense interview on the deductions and credits page. After entering your 1098-T information there should be additional questions about scholarships and fellowships. Your stipend is not subject to FICA taxes (social security/Medicare tax) or self-employment tax, but it is subject to regular income tax.
Filing 2020 Income Tax Returns

Step 2 – cont’d

3. Determine applicable deductions (standard deduction or itemized)

- IRS standard deduction for 2020 (generally increases each year)
  Single (cannot be claimed as dependent on another person’s return) or
  Married filing separately - $12,400
  Married filing jointly or Qualifying widower - $24,800
  Head of household - $18,650

- NY standard deduction for 2020 (same as 2019)
  Single (cannot be claimed as dependent on another person’s return) or
  Married filing separately - $8,000
  Married filing jointly or Qualifying widower - $16,050
  Head of household - $11,200
Filing 2020 Income Tax Returns

Step 3 (cont’d) - Complete the federal/state income tax returns

b) Determine the tax you owe based on the taxable income you reported

- Refer back to instructions to calculate tax owed. The tax owed will generally be found in the tax tables in the back of the instructions.
- Determine whether you are due a refund or need to make a payment with each of your returns.
Filing 2020 Income Tax Returns

Step 3 (cont’d) - Complete the federal/state income tax returns

c) Calculate your total tax withholdings/payments for 2020 - be sure to include:

- IRS/Federal return
  - W-2 Form, Box 2 federal income tax withheld
  - Estimated income tax payments made to the IRS for the 2020 tax year

- NY/state return
  - W-2 Form, Box 17 – state income tax withheld
  - Estimated income tax payments made to NY/state for the 2020 tax year
Filing 2020 Income Tax Returns

Step 4 – File your tax returns by April 15, 2021 (or file extension with IRS/NY to extend due date to October 15, 2021)

- Federal – options:
  - Mail paper form
  - Use IRS Free File if your adjusted gross income is $72,000 or less (go to IRS website)
  - Use commercial tax software (TurboTax, TaxSlayer, etc.)
  - See individual tax provider to prepare returns (ex - H&R Block)
  - If your taxable income is generally $57,000 or less, you can make an appointment with the IRS Volunteer Income Tax Assistance (VITA) – which offers free help. Check the IRS website for available locations/times (appointment may be required depending on location).
Filing 2020 Income Tax Returns

Step 4 – File your tax returns by April 15, 2021 (or file extension with IRS/NY to extend due date to October 15, 2021)

- NY – options:
  - Mail paper form
  - Use Free File software if your adjusted gross income is $72,000 or less (go to NYS Tax & Finance website)
  - Use commercial tax software (TurboTax, TaxSlayer, etc.)
  - See individual tax provider to prepare returns (ex - H&R Block)
Filing 2020 Income Tax Returns

Record Keeping – IRS Guidance on Keeping Income Tax Records

- Keep records for 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later, if you file a claim for credit or refund after you file your return.
- Keep records for 6 years if you do not report income that you should report, and it is more than 25% of the gross income shown on your return.
- Keep records indefinitely if you do not file a return.
- Keep records indefinitely if you file a fraudulent return.
Filing 2020 Income Tax Returns

Obtaining IRS Records – Get Transcript

- Can view your tax accounts with the IRS for current and prior years.
- Need to register first and provide identifying information (including information from prior year filed return).
- You can get Form 1040 transcript types online or by mail. If you need your prior year Adjusted Gross Income (AGI) to e-file, choose the **tax return transcript** type when making your request. If you only need to find out how much you owe or verify payments you made within the last 18 months, you can view your tax account.
- The method you used to file your tax return, e-file or paper, and whether you had a balance due, affects your current year transcript availability.
U.S. Citizens, Permanent Residents and Resident Aliens for Tax Purposes

EXAMPLES AND COMPLETED TAX FORMS (pdf)
Calculate Your 2021 Estimated Tax Payments
Calculate Your 2021 Estimated Tax Payments

- You **may** be required to make estimated tax payments with the IRS and/or the NYS Dept. of Tax (if you are a NY state resident).

- Estimated tax payments are due quarterly. You are always allowed to “pre-pay” your entire year tax estimate (100% of estimated tax) in your first quarterly payment. Otherwise, equal installments.
Calculate Your 2021 Estimated Tax Payments

- You are subject to a penalty for not making 2021 quarterly estimated tax payments to the IRS/NY state if:
  1. You owe $1,000 or more in tax ($300 or more for NY) when you file your 2021 return in 2022 (after subtracting withholding that you had and overpayments from the prior year), AND
  2. Your withholding/estimated payments are less than the smaller of:
     a. 90% of the tax on your 2021 return, or
     b. 100% of the tax on your 2020 return.

- Safe Harbor – For 2021 estimated tax payments, pay the tax on your 2020 return (Form 1040) equally over the 4 quarterly payment dates (or all up front).
Calculate Your 2021 Estimated Tax Payments

- IRS and NYS Tax Resources for Calculating Quarterly Estimated Tax Payments

Refer to IRS and NYS Forms listed below (which include explanation of how to estimate quarterly amounts owed) and IRS Publication 505 (Tax Withholding and Estimated Tax), available at:


- Federal – IRS Form 1040-ES
- New York – NY Form IT-2105

The federal standard deduction generally increases every year. For 2021:

- Single or Married filing separately - $12,550
- Married filing jointly or Qualifying widower - $25,100
- Head of household - $18,800

The NY standard deductions for 2021 are the same as 2020 (and 2019).
Example A
Anne has a Grad Assistantship. For 2021, Anne estimates her gross income to be $30,000 (½ of 20/21 assistantship and ½ of 21/22 assistantship). For 2021 she has no W-2 wages. She has no qualified expenditures other than tuition (which is offset directly by the University separate from the assistantship). Anne files single, and cannot be claimed as a dependent on someone else’s return. Anne’s 2020 federal Form 1040 reported tax (Line 15) of $2,493. Anne’s 2020 state Form IT-201 reported tax (Line 61) of $1,089.

Step 1 - Calculate Anne’s 2021 taxable income for federal estimated tax purposes
Assistantship payments received in 2021 - $30,000
Cost of books/equipment required for and paid in 2021 for her 2021 classes - $0

Taxable income for 2021: $30,000 - $12,550 standard deduction = $17,450
Calculate Your 2021 Estimated Tax Payments

Step 2 - Calculate 2021 estimated tax on federal taxable income of $17,450

From Form 1040-ES page 7:

<table>
<thead>
<tr>
<th>Schedule X—Use if your 2021 filing status is Single</th>
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<tbody>
<tr>
<td>If line 3 is:</td>
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<tr>
<td>The tax is:</td>
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<tr>
<td>of the amount over—</td>
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<tr>
<td>Over— But not over—</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>9,950</td>
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</tr>
<tr>
<td>209,425</td>
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<tr>
<td>523,600</td>
</tr>
</tbody>
</table>
Calculate Your 2021 Estimated Tax Payments

Step 2, cont’d - Calculate 2021 estimated tax on federal taxable income of $17,450

From Form 1040-ES, Schedule X (single):

$995.00 +

($17,450 - $9,950) x 12\% \text{ which equals } $7,500 \times 12\% = $900

So, $995 + $900 = $1,895. Anne’s estimated federal income tax on her 2021 assistantship is $1,895.
Calculate Your 2021 Estimated Tax Payments

Step 2, cont’d - Calculate 2021 estimated tax on federal taxable income of $17,450

If Anne pays the $1,895 when she files her 2021 income tax return (in 2022), she could be subject to an estimated tax penalty for not paying her 2021 federal income taxes on a timely basis.

To avoid estimated tax penalty, she must pay in the lesser of:
90% of 2021 estimated tax ($1,895) = $1,706
100% of 2020 tax = $2,493

So, Anne must pay in $1,706 at a minimum in 2021 as estimated tax payments ($1,895 if she wants to avoid paying federal income tax again when she files her 2021 return).
Calculate Your 2021 Estimated Tax Payments

ESTIMATED TAX DUE DATES FOR 2021:

Quarter 1 – April 15, 2021
Quarter 2 – June 15, 2021
Quarter 3 – September 15, 2021
Quarter 4 – January 18, 2022

Anne decides she is going to pay in $1,895 for her estimated 2021 federal income taxes. She pays $474 each quarter by the due dates above.
Step 3 - Calculate Anne’s 2021 taxable income for New York State estimated tax purposes

Assistantship payments received in 2021 - $30,000
Cost of books/equipment required for and paid in 2021 for her 2021 classes - $0

Taxable income for 2021: $30,000 - $8,000 standard deduction = $22,000
Step 3, cont’d -- Calculate 2021 estimated tax on New York State taxable income of $22,000

From Form IT-2105 page 8:

<table>
<thead>
<tr>
<th></th>
<th>Single and married filing separately</th>
</tr>
</thead>
<tbody>
<tr>
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<td>If line 5 is:</td>
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<tr>
<td></td>
<td>over but not over</td>
</tr>
<tr>
<td></td>
<td>$ 0 $8,500</td>
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<tr>
<td></td>
<td>8,500 11,700</td>
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<td></td>
<td>80,650 215,400</td>
</tr>
<tr>
<td></td>
<td>215,400 1,077,550</td>
</tr>
</tbody>
</table>
Calculate Your 2021 Estimated Tax Payments

Step 3, cont’d - Calculate 2021 estimated tax on New York State taxable income of $22,000

From Form IT-2105 page 8:
Single and married filing separately chart:

$1,042 +

($22,000 - $21,400) x 5.97% which equals $600 x 5.97% = $35.82

So, $1,042 + $35.82 = $1,077.82. Anne’s estimated New York State income tax on her 2021 assistantship is $1,078.
Calculate Your 2021 Estimated Tax Payments

Step 3, cont’d - Calculate 2021 estimated tax on New York State taxable income of $22,000

If Anne pays the $1,078 when she files her 2021 income tax return (in 2022), she could be subject to an estimated tax penalty for not paying her New York State income taxes on a timely basis.

To avoid estimated tax penalty, must pay the lesser of:
90% of 2021 estimated tax ($1,078) = $970
100% of 2020 tax = $1,089

So, Anne must pay in $970 at minimum in 2021 as estimated tax payments ($1,078 if she wants to avoid paying New York State income tax again when she files her 2021 return).
Calculate Your 2021 Estimated Tax Payments

ESTIMATED TAX DUE DATES FOR 2021

Quarter 1 – April 15, 2021
Quarter 2 – June 15, 2021
Quarter 3 – September 15, 2021
Quarter 4 – January 18, 2022

Anne decides she is going to pay in $1,078 for her estimated 2021 New York State income taxes. She pays $270 each quarter by the due dates above.
Example B
Bruce has a Grad Assistantship. For 2021, Bruce estimates his gross income to be $18,400 (½ of 20/21 assistantship and ½ of 21/22 assistantship). For 2021 he has no W-2 wages. He has no qualified expenditures other than tuition (which is offset directly by the University separate from the assistantship). Bruce files single, and cannot be claimed as a dependent on someone else’s return. Bruce’s 2020 federal Form 1040 reported tax (Line 15) of $1,003. Bruce’s 2020 state Form IT-201 reported tax (Line 61) of $289.

Step 1 - Calculate Bruce’s 2021 taxable income for federal estimated tax purposes
Assistantship payments received in 2021 - $18,400
Cost of books/equipment required for and paid in 2021 for his 2021 classes - $0

Taxable income for 2021: $18,400 - $12,550 standard deduction = $5,850
Calculate Your 2021 Estimated Tax Payments

Step 2 - Calculate 2021 estimated tax on federal taxable income of $5,850

From Form 1040-ES page 7:

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<thead>
<tr>
<th>If line 3 is:</th>
<th>The tax is:</th>
<th>over —</th>
<th>But not over —</th>
<th>of the amount over —</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
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<td>523,600</td>
<td>157,804.25</td>
<td>37%</td>
<td>523,600</td>
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</tbody>
</table>
Calculate Your 2021 Estimated Tax Payments

Step 2, cont’d - Calculate 2021 estimated tax on federal taxable income of $5,850

From Form 1040-ES, Schedule X (single):

$5,850 \times 10\% = $585

Bruce’s estimated federal income tax on his 2021 assistantship is $585.

*If Bruce doesn’t make any estimated income tax payments to the IRS in 2021, will he be subject to an estimated tax penalty when he files his 2021 Form 1040 by April 15, 2021?*
Calculate Your 2021 Estimated Tax Payments

Step 2, cont’d - Calculate 2021 estimated tax on federal taxable income of $585

If Bruce pays the $585 when he files his 2021 Form 1040 return by April 15, 2022, he would not be subject to an estimated tax penalty. You are only subject to a federal tax penalty if you owe $1,000 or more when you file your return.

Bruce decides he is going to pay in $585 for his estimated 2021 federal income taxes. He pays $146.25 each quarter by the due dates below.

- Quarter 1 – April 15, 2021
- Quarter 2 – June 15, 2021
- Quarter 3 – September 15, 2021
- Quarter 4 – January 18, 2022
Calculate Your 2021 Estimated Tax Payments

Step 3 - Calculate Bruce’s 2021 taxable income for New York State estimated tax purposes

Assistantship payments received in 2021 - $18,400
Cost of books/equipment required for and paid in 2021 for his 2021 classes - $0

Taxable income for 2021: $18,400 - $8,000 standard deduction = $10,400
Calculate Your 2021 Estimated Tax Payments

Step 3, cont’d -- Calculate 2021 estimated tax on New York State taxable income of $10,400

From Form IT-2105 page 8:

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<thead>
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</thead>
<tbody>
<tr>
<td>over $8,500</td>
<td>4% of line 5 of the excess over $8,500</td>
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<tr>
<td>8,500 - 11,700</td>
<td>340 plus 4.5% of the excess over 8,500</td>
</tr>
<tr>
<td>11,700 - 13,900</td>
<td>484 plus 5.25% “ “ “ “ 11,700</td>
</tr>
<tr>
<td>13,900 - 21,400</td>
<td>600 plus 5.9% “ “ “ “ 13,900</td>
</tr>
<tr>
<td>21,400 - 80,650</td>
<td>1,042 plus 5.97% “ “ “ “ 21,400</td>
</tr>
<tr>
<td>80,650 - 215,400</td>
<td>4,579 plus 6.33% “ “ “ “ 80,650</td>
</tr>
<tr>
<td>1,077,550 - ..........................</td>
<td>72,166 plus 8.82% “ “ “ “ 1,077,550</td>
</tr>
</tbody>
</table>

Note: The tax is calculated based on the income bracket and the applicable tax rates and percentages.
Calculate Your 2021 Estimated Tax Payments

Step 3, cont’d - Calculate 2021 estimated tax on New York State taxable income of $10,400

From Form IT-2105 page 8:
Single and married filing separately chart:

$340.00 +
($10,400 - $8,500) x 4.5% which equals $1,900 x 4.5% = $85.50
So, $340 + $85.50 = $425.50. Bruce’s estimated New York State income tax on his 2021 assistantship is $426.
Calculate Your 2021 Estimated Tax Payments

Step 3, cont’d - Calculate 2021 estimated tax on New York State taxable income of $10,400

If Bruce pays the $426 when he files his 2021 income tax return (in 2022), he could be subject to an estimated tax penalty for not paying his New York State income taxes on a timely basis.

To avoid estimated tax penalty, he must pay the lesser of:
90% of 2021 estimated tax ($426) = $384
100% of 2020 tax = $289

So, Bruce must pay in $289 at minimum in 2021 as estimated tax payments ($426 if he wants to avoid paying New York State income tax again when he files his 2021 return).
Calculate Your 2021 Estimated Tax Payments

ESTIMATED TAX DUE DATES FOR 2021

Quarter 1 – April 15, 2021
Quarter 2 – June 15, 2021
Quarter 3 – September 15, 2021
Quarter 4 – January 18, 2022

Bruce decides he is going to pay in $426 for his estimated 2021 New York State income taxes. He pays $106.50 each quarter by the due dates above.
Calculate Your 2021 Estimated Tax Payments

▪ How to make **IRS** estimated quarterly tax payments
  1. Mail your payment (check or money order) with payment voucher (IRS Form 1040-ES, Vouchers 1-4)
     a) Through IRS Direct Pay – pay directly from your bank account
     b) Pay with credit card – through processor (requires fee)

▪ How to make **NYS** estimated quarterly tax payments
  1. Mail your payment (check or money order) with payment voucher (NY Form IT-2105, Voucher)
  2. Pay online at [www.tax.ny.gov](http://www.tax.ny.gov) website (need to create Online Services account)
     a) Pay directly from your bank account
     b) Pay with credit card – through processor (requires fee)
Resources

- University of Rochester Graduate Student Tax Information on Provost’s website
- NYS Form IT-2105 (Quarterly Tax Payments) and Instructions: [https://www.tax.ny.gov/pdf/current_forms/it/it2105i.pdf](https://www.tax.ny.gov/pdf/current_forms/it/it2105i.pdf)
SECURE ACT of 2019

- Signed into law on December 20, 2019
- Contained many retirement changes effective January 1, 2020
- Changed definition of “taxable compensation”
  - Taxable fellowship/assistantship income is included in the definition of compensation for purposes of determining whether you can contribute to an IRA
  - Effective for taxable years beginning after December 31, 2019
  - Contribution limit to an IRA is $6,000 or the amount of your taxable compensation, whichever is lower
Tax Reporting of Fellowship/Assistantship:

Nonresident Aliens for Tax Purposes
Non-Resident Aliens for Tax Purposes

- For students who are **non-resident aliens for tax purposes**, withholding for Fellowships/Assistantships depends on whether your country of residence has a tax treaty with the U.S. for scholarships/fellowships and your completion and submission of the necessary paperwork to the Payroll office.

- To receive tax treaty benefits (i.e., reduced or no withholding), you must have an Individual Taxpayer Identification Number (ITIN) or SSN – additionally:
  - Must update Glacier record
  - Generally, must submit Form W-8 BEN and/or Form 8233 to the Payroll office.

- Tax withholding will occur if required (no tax treaty benefit OR paperwork not turned in).
Non-Resident Aliens for Tax Purposes

- Regardless of whether you are subject to tax withholding on your fellowship/assistantship, all fellowship/assistantship payments to non-resident aliens for tax purposes are reported on Form 1042-S.
- You should have received an email from Glacier on January 31, 2021 with instructions on how to view and print your 2020 Form 1042-S.
- To complete your tax filings, gather all other tax forms you may have received for 2020
  - W-2 forms
  - 1099 forms (1099-MISC, 1099-DIV, 1099-INT)
Non-Resident Aliens for Tax Purposes

Resources to help you with your tax reporting requirements

- You may access **Glacier Tax Prep (GTP)** to prepare your federal tax forms. All forms must be printed, signed and mailed – you are not eligible to e-file through GTP.
  - Review email "Welcome to GLACIER Tax Prep" sent from GLACIER with details on how to access GTP.
- Join one of the ISO’s webinars on nonresident alien tax requirements (see ISO webpage). Next workshops:
  - Wednesday, March 17th | 6 pm – 7:30 pm
  - Wednesday, March 24th | 12 pm – 1:30 pm
  - Wednesday, April 7th | 6 pm – 7:30 pm
Questions?

University of Rochester Payroll & Tax Compliance Office

Phone: (585) 275-2040 (5-2040 from a University phone)
Email: payroll@rochester.edu