

## Documents for Filing Income Tax Returns

Foreign visitors receiving US income are required to file a US income tax return

Income type and residency status will determine which type of income statements the individual will receive. It also determines the type of income tax form that must be completed:

### **Fellowship Recipients: Nonresident for federal and state tax reporting purposes**

- 1042S for federal tax - file 1040NR and 1040NREZ
- 592B for state tax - file 540NR

### **Fellowship Recipients: Nonresident for federal and state tax (not in Payroll System)**

- 1042S for federal tax – file 1040NR or 1040NREZ
- 592B for state tax – file 540NR

### **Fellowship Recipients: Nonresident for federal and state tax in Payroll System (3253 & 3254 title codes)**

- 1042S for federal tax – file 1040NR or 1040NREZ
- No Statement for state tax – file 540NR

### **Fellowship Recipients: Resident for federal and state tax**

- Will not receive any statement for federal or state tax
- Federal Tax – file 1040, 1040A or 1040EZ
- State tax – file 540 or 540A

### **Foreign Employees: Nonresident for federal and state tax**

- 1042S for federal tax if exempt under a tax treaty – file 1040NR or 1040NREZ
- W-2 for federal tax if no tax treaty – file 1040NR or 1040NREZ
- W-2 for state tax – file 540NR

### **Foreign Employees: Resident for federal and state tax**

- 1042S for federal tax if exempt under a tax treaty – file 1040, 1040A or 1040EZ
- W-2 for federal tax if no tax treaty – file 1040, 1040A or 1040EZ
- W-2 for state tax – file 540 or 540A

### **Payment for Services (Non-Employee): Nonresident for federal and state tax**

- 1042S for federal tax – file 1040NR or 1040NREZ
- 592B for state tax – file 540NR

### **Payment for Services (Non-Employee): Resident for federal and state tax**

- 1099 for federal tax – file 1040, 1040A or 1040EZ
- No state tax statement – file 540 or 540A

**Student Payments (Non-Employee): Nonresident for federal and state tax**

- 1042S for federal tax – file 1040NR or 1040NREZ
- No state tax statement – file 540NR

**Student Payments (Non-Employee): Resident for federal and state tax**

- Will not receive any statement for federal or state
- Federal tax- file 1040, 1040A or 1040EZ
- State tax – file 540 or 540A

**Student Employees: Nonresident for federal and state tax**

- 1042S for federal tax if any portion of the income is exempt under a tax treaty – will receive a W-2 for the non-exempt portion – file 1040NR or 1040NREZ
- W-2 if no tax treaty – file 1040NR or 1040NREZ
- W-2 for state tax – file 540NR

**Student Employees: Resident for federal and state tax**

- 1042S for federal if any portion of the income is exempt under a treaty – will receive a W-2 for the non-exempt portion – file 1040, 1040A or 1040EZ
- W-2 for federal if no treaty – file 1040, 1040A or 1040EZ
- W-2 for state tax – file 540 or 540A

**ALL 1042S RECIPIENTS ARE ABLE TO COMPLETE TAX FILING THROUGH CYNTAX (Available in [GLACIER](#).)**