



2018 Tax Return Overview for International Students

- This quick guide is provided for international students to become familiar with U.S. Tax return filings.
- Tax returns are due April 15, 2019. Review this guide now to make sure you complete your return with plenty of time to spare.
- You are responsible for the information on your return.
- Additional resources for each taxing authority are provided in this guide.
- Any information provided by Kent State University is intended to provide general information on federal, state and local income taxes for international students. The resources provided does not constitute legal or tax advice. The ISSS advisors are not tax advisors and the payroll and tax offices are unable to provide tax advice to you. **ISSS provides access to Glacier to provide you with the tax assistance you need.**

Overview – Tax Filing Requirements

- Most international students – whether working or not – will need to file a FEDERAL INCOME TAX RETURN. The exceptions are covered later in this packet.
- Some working students will file a STATE INCOME TAX RETURN in Ohio. Non- working students without any taxable income will not file in Ohio. Students who worked outside of Ohio may need to file in other states.
- Most working students are required to file a city return where they live. Students who live in Kent will file a CITY INCOME TAX RETURN with the Regional Income Tax Agency (RITA). Non- working students will not file a RITA return.

What is my residency status?

Foreign individuals, including international students, are considered either a nonresident alien or a resident alien for tax filing purposes. Your residency status depends upon the amount of time spent in the United States and your visa status. You may use Glacier and/or the chart located at <https://www.kent.edu/tax/tax-status-chart-1> to help you determine your residency.

Students on F or J VISA's are automatically considered a nonresident alien for five calendar years in the United States. Any calendar year with one day of presence in the United States is considered one of the five calendar years.

Students with more than five calendar years of presence or individuals who are not an F or J visa need to use the Substantial Presence Test in order to determine tax residency. Glacier will help you determine your residency. You may also use the charts located at <https://www.kent.edu/tax/tax-status-chart-1> and <https://www.kent.edu/tax/tax-status-chart-2> to determine your residency.

What return do I need to file?

International students who need to file a tax return will file one of the following:

1. Nonresident alien – Form 8843 – Non-working students and family members who have no income and have been in the United States for five years or less.
2. Nonresident alien – Form 1040NR or 1040NR-EZ – Students on F or J Visa's who worked in 2018 and have been in the United States for any part of five calendar years or less.
3. Resident alien – Form 1040 or 1040EZ – Students who worked in 2018 and have been in the United States for more than any part of five calendar years.

Note: International students or family members without income who have been in the United States for more than five years do not need to file a US tax return.

You will confirm whether you are a nonresident or resident alien by using software (Glacier) provided by Kent State ISSS.

How do I file my return?

Nonresident aliens will use Glacier Tax Prep (GTP) and resident aliens may use myfreetaxes.com. It is very important to file the correct tax return as the tax liabilities of resident and nonresident aliens are very different. Nonresident aliens are not able to file the tax return electronically ("e-file"), so disregard anyone promising a larger or faster electronic refund.

Resident aliens in 2018 will use Glacier or GTP only to confirm residency status. Follow the instructions in **Step 1** below and if Glacier or GTP indicates you are a resident alien, then you will not proceed to **Step 2**. Resident aliens may be able to use myfreetaxes.com or find information on free help from the IRS VITA program at www.kent.edu/vita. If you used Glacier or GTP to determine your tax residency, it would be helpful to take the Glacier report to your tax preparer. To print the report, log into your account and go to Print/View forms from the GLACIER Main Menu.

What documents and information will I need to prepare my return?

Regardless of the return you file, you will need the following information in order to complete your tax return:

- W-2 Form (either a mailed copy or print four copies from flashline)
- 1042-S Form (two copies, if applicable)
- 1099-INT (if applicable)
- Visa & Passport
- Social Security Card or ITIN Number (if applicable)
- Checking or Savings Account information (account number & 9-digit routing number)
- List of days in the United States since you first arrived here
- Copy of prior year tax return, if applicable
- GLACIER account login and password, if applicable (see below)

GLACIER TAX PREP

2018 Federal Return Instructions

Glacier Tax Prep has been paid, by ISSS, to provide software AND assistance to all international students. They are the tax experts and it is their job to help you! Once you login to GLACIER, you will have the possibility to watch a video that will show you how to use the software. If you need assistance after viewing the video, you will be able to email support@online-tax.net. Because ISSS, the payroll office, the tax office are not tax advisors, they will refer you to this guide and the glacier support e-mail for any questions you may have.

GLACIER and GTP

There are two ways to access Glacier Tax Preparation (GTP): Through GLACIER Online Tax Compliance Software (GLACIER) or directly through GTP. If you have a Kent State GLACIER account, you will need to log into your Kent State GLACIER account first.

You will not have a Kent State GLACIER account if:

1. You have not worked nor received an award or scholarship payment from Kent State

OR

2. You worked or received an award or scholarship payment from Kent State but did not set up a Kent State GLACIER account (individual record).

Anyone that has a Kent State GLACIER account will receive an email from Glacier indicating that the software is ready to use. Follow the instructions "Accessing GTP through GLACIER."

If you are not sure if you have an account, first try logging into GTP through GLACIER. If you know that you do not have an account, skip the Accessing GTP through GLACIER and proceed to Accessing GTP Directly.

Accessing GTP through GLACIER

1. Click on the following web link: <http://www.online-tax.net>
 - a. If the link does not automatically open, simply open your Internet Browser (preferably Internet Explorer) and enter the website address <http://www.online-tax.net>
2. Click on the GLACIER logo to enter the website. At the login screen, enter the UserID and Password you selected at the time you first accessed GLACIER.
 - a. If you cannot remember your access information, please click on the "Forgot Login" link on the Login screen to request that your access information be sent to the email address contained in your Individual Record. Once you have successfully logged in, you may reset your GLACIER login information at any time.
 - b. If GLACIER tells you that you do not have an account, then proceed now to the Accessing GTP directly section below.
3. When you get to the menu screen, select "Complete my U.S. tax return using GLACIER Tax Prep". GLACIER will ask you to verify important information before you continue to GTP. Once you verify that all information in GLACIER is correct or you update any incorrect information, you will see the "Welcome to GLACIER Tax Prep" screen.
 - a. Please note that if the menu option to complete your tax return is grayed out, you must first complete the information in GLACIER by selecting the first menu option. Once you have completed your information in GLACIER, go back to the menu and select "I am ready to complete my tax return." Skip the Accessing GTP

directly section and proceed to the Completing your return section.

Accessing GTP directly

1. Once you have verified that you do not have a GLACIER account, open a web browser, preferably Internet Explorer and go to <https://www.glaciertax.com/Login>.
 - a. If you have a GTP account (in other words you used GTP in the past), please log in. If you do not have an account, please click “Create New Account.”
2. Put “URFE364G7B” for the access code
3. Fill out your information.
4. Login
5. Read the User Agreement and Click “I Agree.”

Completing your return – Step by Step Instructions

Whether you accessed GTP from GLACIER or directly, follow the instructions below to complete your return.

1. Watch the video by clicking “2018 GTP Tutorial Videos”
2. Follow through the steps as indicated in GTP. Note that if you do not complete the entire step your information may be lost.

Step ONE: Determine U.S. Tax Residency Status. Click the green button.

1. Fill out your information and click “Next.” Your “Country of Tax Residence” is most likely the same as your home country.
2. Fill out your immigration and visit information. Please include every visit to the United States, including the arrival and departure date of your visit and the immigration status of your visit (F-1, J-1, etc.). This information goes back to 1986, and you should be able to find all the dates on your passport or in other travel records (old flight itineraries).
3. After clicking “Next,” the page will show the summary of your visitation and determine whether you are a nonresident alien for U.S. tax purposes.
 - a. Please continue to Step Two if you are a nonresident alien for U.S. tax purposes.
 - b. For RESIDENT ALIEN status only-If you are a resident alien for tax purposes, you cannot complete your tax documents using Glacier Tax Prep. You can fulfill your tax filing requirement using <https://www.myfreetaxes.com>. You can also visit www.kent.edu/vita for more information on the IRS VITA program.

Step TWO: Select and Complete Income Forms

1. If you did not work in 2018, you will not be uploading or completing any forms in this section. Click “Next” at the bottom of the page and continue.
2. If you worked in 2018, you should have received your Form W-2 from your employer.
 - a. Please include all the W-2s you received in 2018. KSU employees can find Form W-2 by logging into FlashLine, clicking the “My HR” tab, clicking “Tax Forms” on the left side of the page, clicking “W-2 Wage and Tax Statement,” selecting 2018

for tax year, and clicking “display.”

3. Use information on your W-2 to fill out the information in Glacier Tax Prep. If you worked at Kent State University, the “Institution Type” is “College or University.”
4. If you have other forms, such as 1042-S, 1099-B, etc., please make sure to input them. If you are claiming a tax treaty benefit, you may have to wait until your Form 1042-S is available before you can complete GTP and file your tax return.
5. After clicking “Next,” the page will show the summary of total income from U.S. sources.

Step THREE: Complete Additional Information

1. Fill out your information for your local U.S. address.
2. Fill out your information for your address in your home country.
3. Enter your social security number.
4. Select your marital status.
5. Fill out the information for the institution using the following information, (if it is not already completed):
 - a. Name of Designated School Official: Megan Cale
 - b. Telephone Number: 330-672-7980
 - c. Name of Academic Institution: Kent State University
 - d. Street Address One: 800 E. Summit St.
 - e. Street Address Two: (leave blank)
 - f. City: Kent
 - g. State: Ohio
 - h. Zip Code: 44242
6. **If you did not take any loan from a U.S. bank or financial institution to pay for your tuition in 2018, select “No.”** (Most students select “No.”)
7. Answer all the questions on the Additional Information page.
 - a. If you filed a tax return in a previous year, you will be asked to answer additional questions.
8. The next page will determine whether you have additional tax due (you owe the federal government money) or you get a refund from the federal government. **Select “I understand...” at the end of the page before clicking “Next.”**
9. If you are receiving a tax refund, select the payment method you prefer. You can choose to receive a check in the mail or have the funds deposited into your bank account.
 - a. Please provide a routing number and an account number if you choose the direct deposit.
10. Dependents:
 - a. **If you do not have any dependents, please select “No.”**
 - b. **If you have dependents**, such as a spouse or children who were not born in the U.S., **please select “Yes” and add their information.** This process will give each of your dependents **Form 8843.**

Step FOUR: Generate and Print Forms

1. Click “Print/View Forms” on the bottom left side of the page.

2. You will receive either Form 1040NR or Form 1040NR-EZ.
3. Print 2 copies of your forms. Sign your name and date the bottom of the page, where it says "Sign Here." Do this on both copies – one will be mailed to the IRS and the other is for your records.
4. Review the cover letter provided by GTP for complete filing instructions.
5. **If you are getting a refund** from the federal government, please mail your signed 1040NR or 1040NR-EZ along with your W-2 and/or your 1042-S (if any) to:

**Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215**

***Note* If you have dependents, please mail their Form 8843 to the address above separately. Form 8843 without Form 1040NR must be mailed by April 15, 2019.**

6. **If you owe money** to the federal government, please mail your signed 1040NR or 1040NR-EZ along with your W-2 and/or your 1042-S (if any) and a check or money order payable to "United States Treasury" in the amount of tax you owe to:

**Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303**

7. The deadline for filing your 1040NR or 1040 NR-EZ is April 15, 2019.

Be sure to keep the second copy for your records and put it in a safe place as you will need it to file next year's return.

If you need assistance with GTP or how to prepare your return, click on *Help* at the top of any screen; *More Info* will provide specific information relating to the topic on that page. You may also contact the GTP Support Center at help@glaciertax.com; all support questions are handled via email.

Guide: State of Ohio Tax Return for Nonresident Aliens

This guide is a tool for nonresident aliens to use in the preparation of the Ohio tax return and is not tax advice. For a complete overview of the Ohio state tax return process and detailed instructions, visit:

https://www.tax.ohio.gov/portals/0/forms/ohio_individual/individual/2018/PIT_IT1040_Booklet.pdf. For general tax information, visit the Web site at tax.ohio.gov or call the automated phone system at 1-800-282-1780. Tax agents are available Monday through Friday from 8 a.m. until 5 p.m.

You are required to file an Ohio Tax return if you worked in 2018 and your federal adjusted gross income was at least \$13,200. You may want to file if your federal adjusted gross income is less than \$13,200 and you had Ohio income tax withheld if you had \$10 or more of withholding. You may file with any amount of withholding however you may not want to spend the time it takes to prepare the return and the mailing cost for a refund less than \$10.

Filing Options for 2018 for Nonresident Aliens

There are two options for preparing nonresident alien: I-file via the Ohio Department of Taxations website or paper.

1. I-file is available in either of the following situations:
 - a. You filed a 2017 Ohio income tax return and know the amount of Ohio withholding from the 2017 return OR
 - b. You have an Ohio Driver's license or state ID.

If you meet either of these requirements, then you can register for I-file at

<https://www.tax.state.oh.us/IFILE/IFileRegWeb/login.jsp>

2. If you do not meet the requirements to use I-file, then use the PDF fillable Ohio tax return at http://www.tax.ohio.gov/portals/0/forms/ohio_individual/individual/2018/PIT_IT1040_Bundle_FI.pdf.

The first section of the Ohio Form IT 1040 asks for your personal information. Please complete this entire section. In the top right corner, there is a box that asks for the school district number (SD#). Write "6705" in the box if you lived in Kent, or consult this list for your school district number: <https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/AddressLookup/LookupByAddress.aspx?taxType=SchoolDist>

In the "Ohio county" box, write the first four letters of your county name. If you live in Portage County (Kent), write PORT. If you live in Stow or Cuyahoga Falls, write SUMM.

Income and Tax Information

Round to the nearest dollar for all figures. Do not include cents.

Line 1. Write your federal adjusted gross income, found on your federal tax return on line 10 (1040NR- EZ) or line 36 (1040-NR). If Line 1 is 0 and you do not have Ohio tax withheld, STOP – you do not need to file an Ohio return.

Line 2a. Additions Most individuals will not have additions. Review the 2018 Ohio Schedule A to be sure. This will be 0 if you don't have any additions.

Line 2b. Deductions Most individuals will not have deductions. If you have a taxable refund of state or local income taxes on your federal tax return (1040NR-EZ Line 4 or 1040NR Line 11), then enter the number from your federal return on Ohio Schedule A, Line 14 and enter the same number on Ohio Schedule A Line 35 then enter this same number on Line 2b. If you do not have income on your federal return, then enter 0.

Line 3. Add lines 1, 2a and 2b and enter the number on Line 3. This will be the same number as line 1 if you do not have additions or deductions in 2a/2b.

Line 4. Your answer will depend on the amount of income on Line 3.

Observe:

Ohio Adjusted Gross Income	Personal/Dependent Exemption
\$40,000 or less	\$2,350
More than \$40,000 but not more than \$80,000	\$2,100
More than \$80,000	\$1,850

If you made \$40,000 or less, you can claim an exemption of \$2,350 for yourself. If you did not claim dependents on your federal return, claim 1 and write 2,350 in the number box. If you claimed dependents on your federal return, multiply the number of total claims by 2,350. Write the answer in the box. Dependents must have been included in the federal return. If you made between \$40,001 - \$80,000, use \$2,100 instead of \$2,350. If you made more than \$80,000, use \$1,850 instead of \$2,350.

Example A: A student made \$17,500 this tax year. She is single and was allowed one exemption on her federal return. She claims 1. **$2350 \times 1 = 2350$.**

Example B: A student made \$17,500 this tax year. She has a spouse and two children, but she was allowed only one exemption on her federal return. She claims 1 (just herself). **$2300 \times 1 = 2300$.**

Example C: A student is by herself with no spouse or children. She made \$51,000 in this tax year. She claims 1 (herself). **$2100 \times 1 = 2100$.**

Line 5. Line 3 minus Line 4. If your answer is less than 0, write 0. Do not write a negative number.

This is your Ohio taxable income.

Line 6. This will be 0 for most students. Please consult the instructions if you have business income on your federal return.

Line 7 and 7a. Line 5 minus line 6. Most students will enter the amount from Line 5 on line 7. Also enter this amount on the next page on **Line 7a.**

Line 8a, b, c. Look at the income tax table on pages 32-38 of the [Ohio IT 1040 Instructions](#) and find the appropriate range for your line 7a amount. Write the appropriate Ohio tax from the tax table on **line 8a** and unless you have business income, also write this on **line 8c.**

Example 1: A student with a line 5 value of \$5462 writes 0 in the box.

Example 2: A student with a line 5 value of \$10851 writes 81 in the box.

Line 9. If Line 5 is \$30,000 or more, write 0 and go to Line 10. If Line 5 is \$30,000 or less, complete Ohio Schedule of Credits to determine the amount to enter on Line 9.

Ohio Schedule of Credits (Only complete this if income is <\$30,000)

Enter the tax liability from the IT-1040 line 8c.

Schedule of Credits Line 2, 3, 4, 5, 6, 7, 8 are not usually applicable.

Schedule of Credits Line 9 If the income on IT-1040 Line 5 is less than \$30,000, add 20 for each exemption you claimed on IT-1040 Line 4 and enter this amount on **Line 9.**

Schedule of Credits Line 10 Add lines 2 and 9 and enter this amount in the box on **Line 10.**

Schedule of Credits Line 11 Subtract Line 11 from Line 1 and enter in the box on **Line 11.** If less than zero, enter -0- and do not complete the rest of this form. Go to Line 10 of IT-1040.

Schedule of Credits Line 12 through 23 are usually not applicable to nonresident aliens. Enter 0 in the box on Line 23.

Schedule of Credits Line 24 Enter the amount from Schedule of Credits Line 12 in the box on Line 24.

Schedule of Credits Line 25-32 These are usually 0.

Schedule of Credits Line 33 – If Schedule of Credits Line 24 is greater than 0, Enter the amount from **Schedule of Credits Line 10** here and on **IT-1040 Line 9.**

Line 10. Line 8c minus Line 9. If your answer is less than 0, write 0. Do not write a negative

number.

Line 11. Most students will write 0.

Line 12. Write 0, unless you made purchases this tax year without paying Ohio sales tax. In that case, consult the full instructions.

Line 13. Add lines 10, 11, and 12. This is the amount of Ohio state income tax for this year.

Line 14. Look at your W-2(s), box 17 and write the amount here. This is how much you actually paid in Ohio state income tax.

Lines 15, 16, 17 are not usually applicable.

Line 18. Enter the amount from line 14 unless you had entries on Lines 15,16, 17.

Line 19 This is only for amended tax returns.

Line 20. Enter the amount from Line 18.

If Line 20 is MORE than Line 13, skip to line 24 and enter the excess on Line 24.

If Line 20 is LESS than Line 13, enter the amount on Line 21.

Line 21 This is the amount you owe if your tax is more than Ohio tax withheld.

Line 22. Enter 0 if you are filing before the April due date. Otherwise, consult the instructions.

Line 23. Add line 21 and 22 and enter in the box.

Line 24. If your withholding exceeded your tax, enter the excess on this line.

Line 25 and Line 26 Consult the instructions if you wish to make a donation or credit your overpayment to next year. Otherwise go to Line 27.

Line 27 Enter the amount from Line 24 minus lines 25 and 26. This amount will be refunded to you by a check through the mail.

Sign, date, and mail the form with a copy of all tax documents that show Ohio tax withholding. If Line 1 is 0, attach a copy of Page 1 of Form 1040NR-EZ. Follow the mailing instructions at the bottom of page 2. Note that the mailing address is different if you owe money to the state than if the state owes money to you. Always keep copies of everything you send in for your own records.

Guide: City Income Tax Return

If you had taxable income from working in 2018 and lived in a city, then you most likely will need to file a city income tax return. Residents of townships (not cities) do not need to file this form. Brimfield and Rootstown are examples of townships. If you lived outside of Kent, consult this website to determine what form and where to file a local tax return:

https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/default_Municipal.aspx. The Regional Income tax agency (RITA) administers the income tax for many cities, including Kent. The rest of this guide applies to anyone who is required to file a Form 37. If you are required to file in a city that is not administered by RITA, please consult your cities website or call them for further assistance.

If you had taxable income in 2018 and lived in Kent in 2018, you will need to file an income tax return with the Regional Income Tax Agency (RITA). Filing is mandatory for most residents-see “filing requirements” on page 1 of the instructions for Form 37 exemptions. You can either file on-line by setting up an account (see www.ritaohio.com) or file a paper form. The form is called Form 37 and can be found at:

<https://cdn.ritaohio.com/Media/700535/2017%20FINAL%20Form%2037%20FILLABLE%20v4.pdf>.

If you need assistance with this return, please see <https://www.ritaohio.com/About/Contact>.

Form 37 Tips

In most cases, taxpayers will find that the tax is equal to the withholding taken out of their paycheck.

1. Fill out your personal information in the top section of the form. **You do not need to complete the entire form as RITA will complete most of the form and compute the tax for you!**
2. Use your W-2 to fill out Section A. Only complete Columns 1, 2, and 4.
 - a. Column 1: Your total income from Form W-2, box 18.
 - b. Column 2: The amount of tax withheld from box 19.
 - c. Column 4: Workplace Municipality from Form W-2, box 20.
3. Sign your name at the bottom of the form and date it. **Make a copy for your records.**
4. Attach your W-2 with the form and mail to:

**Regional Income Tax Agency
P.O. Box 94801
Cleveland OH 44101-4801**