

Federal Income Tax Filing (Nonresident)



Getting Ready to Prepare Your Tax Return

Please click and answer each of the following questions below to determine your next steps.

[1. Are You Considered a Nonresident for Federal Tax Purposes?](#)

Verify that you are considered a **nonresident** tax filer by [following the instructions here](#) [1].

No

If you are considered a **resident** for tax purposes, please check out our [Federal Income Tax Filing for Residents page](#) [2] instead for more information and your next steps.

Yes

Continue to the next step.

[2. Did You Receive Any U.S. Source Income Last Year?](#)

U.S. source income may refer to any money provided to you from a U.S. institution, organization, or company such as:

- wages,
- salary,
- taxable scholarship or fellowship (i.e. only the amount of your scholarship or fellowship that **exceeds** the amount of your tuition [just the tuition - do not include other expenses such as room and board] is considered taxable income) ,
- awards,
- prizes, etc.

Financial support, such as sabbatical salary or a scholarship, from your home country or an organization outside the U.S. is not considered U.S. source income.

No

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- If you did not receive any U.S. source income in 2023, you will not receive an income statement and **do not need Sprintax access**. Just complete and submit [Form 8843](#) [3] to fulfill your federal tax filing requirements.

Yes

- If you had U.S. source income in 2023, you will receive one or more forms (e.g. W-2, 1042-S and/or 1099) indicating the type, source, and amount of income received (see types of forms you need below in Step 4).
- Do not file your 2023 tax return until you have received **all** of your income statements.
- Continue to the next step.

[3. Do You Have a SSN or ITIN?](#)

No

All tax filers with U.S. source income will need either a Social Security Number (SSN) or Individual Tax Identification Number (ITIN) to file a tax return.

To request an appointment to submit your Social Security application, please read the instructions on our [Applying for an Social Security Number or ITIN](#) [4] page.

Yes

Continue to the next step.

Reporting your SSN or ITIN to Yale.

If you have (or when you get) an SSN or ITIN, report your number **in person** to the appropriate department.

- **Yale College and Graduate School students** should report it to the [University Registrar's Office](#) [5]. The Registrar will update your student record, which will in turn update your information in the payroll system.
- **Professional School students** should report it to their [School Registrars](#) [6]. The Registrar will update your student record, which will in turn update your information in the payroll system.
- **Faculty and staff** should report it to the [Yale Employee Service Center](#) [7].

Important Note:

Never email your SSN or a scan of your Social Security card in an email.

[4. Have You Received All Necessary Documents?](#)

Before you begin to prepare your tax return, you will need to collect [all applicable IRS forms](#) [8] (see table below).

Depending on your individual circumstance, you may have multiples of one form and/or more than one type of income statement. [Determine which forms you will receive from Yale University based on your tax status and the type of payments you received from the University.](#) [8]

Important Note:

If you are receiving both a W-2 and a 1042-S form, you must wait until you have all your income statements before you begin preparing your tax return.

When you receive these forms, check that your name and SSN/ITIN are correct on these income statements.

- If the information on your W-2 is incorrect, please contact [Yale Employee Services](#) [7].
- If the information on your 1042-S is incorrect, please contact askfinance@yale.edu [9].

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- [Information about other tax forms](#) [10]

If you have not previously been issued or reported an SSN or ITIN, or if you reported it close to the end of the year when the university gets ready to issue tax forms, Yale will auto-populate the SSN/ITIN field on your W-2 with your student ID (SID) number. These Yale-issued numbers are for internal use ONLY and cannot be used for tax filing purposes. You will need to contact the Employee Services and have a corrected W-2 (W-2C) issued. If the same is true by the time Yale issues a 1042-S form for you (in March), the university will leave the SSN/ITIN field blank. You need to contact [Ask Finance](#) [9] and have your 1042-S form re-issued. Please note that the university can only re-issue 1042-S forms within the same calendar year. Ask Finance can no longer re-issue prior year 1042-S forms.

Document Checklist

Document	Description	Needed?
Passport		Yes
Visa/Immigration information	Including Form I-20 (F status) or Form DS-2019 (J status).	Yes
SSN or ITIN		Yes
W-2 (Wage & Tax Statement)	<p>This form reports your wage earnings if you worked.</p> <p>If you had more than one employer you should get a W-2 from each employer. Make sure all employers from last year have an up-to-date address for you, and contact them if you did not receive a W-2.</p> <p>It is issued by the end of January 2023 for wages earned in 2023.</p> <p>Instructions on how to get your Yale W-2 form [11].</p> <p>If you are unable to access your Yale W-2 form electronically or did not receive these forms, please contact Yale Payroll at employee.services@yale.edu [12] or call 203-432-5552) and include the following information for a copy of your W-2 form:</p> <ul style="list-style-type: none">• Your name• Your Yale NetID• ONLY the last four digits of your social security number	Yes
1042-S (Foreign Person's U.S. Source Income Subject to Withholding)	<p>This form is used to report:</p> <ul style="list-style-type: none">• Stipend, non-qualified scholarship, fellowship income, prizes and awards, and travel grants (not tuition reduction or exemption)• Income covered by a	Yes

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Document	Description	Needed?
	<p>tax treaty</p> <ul style="list-style-type: none">• Payment for other types of services (eg by the semester as a note-taker) <p>If you received this type of income from Yale, the 1042-S will be mailed to you by end of the second week of March.</p> <p>If you have access to the FNIS system, your 1042-S form will be available to download on FNIS (Foreign National Information System).</p> <p>If you are unable to access your 1042-S electronically or did not receive it by mail, please contact askfinance@yale.edu [9] (or call (203) 432-5394) and include the following information for a copy of your 1042-S:</p> <ul style="list-style-type: none">• Your name• Your Yale NetID• ONLY the last four digits of your social security number <p>If you received a U.S. source fellowship from another grantor, contact them if you have not received the 1042-S.</p> <p>Only Nonresident Aliens receive this form. If your tax status changed last year to a Resident Alien because of having spent more than 5 years in the U.S. you will not get a 1042-S.</p>	
U.S. entry and exit dates for current and past visits to the U.S.	In addition to passport stamps, you can review or print your US travel history at the DHS I-94 website [13].	Yes
1099-MISC	<p>Issued by the end of January for certain payments made to U.S. Citizens, U.S. Permanent Residents and Resident Aliens for tax purposes. Yale will send you your 1099-MISC by email.</p> <p>If you are unable to access your 1099-MISC electronically, or did not receive it by mail, please contact askfinance@yale.edu [9] (or call 203-432-5394) and include the following information for a copy of</p>	Yes

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Document	Description	Needed?
	your 1099-MISC: <ul style="list-style-type: none">• Your name• Your Yale NetID• ONLY the last four digits of your social security number	
1098-T	Any student who pays tuition receives this form from the University. It is usually mailed to your home country address. This form is used by resident tax payers to claim education tax credit. Nonresident aliens for U.S. tax purposes (those individuals filing an 1040NR form) are not eligible to claim any of the education related tax credits or deductions for which the Form 1098-T is intended to serve as documentation.	No
1095-A, 1095-A, 1095-B, 1095-C	These forms report different types of healthcare coverage and are not needed for a Nonresident tax return.	No

Preparing Your Federal Tax Return

[OISS provides subsidized access to Sprintax tax preparation software](#) [14] for Yale international students and scholars who are nonresident tax filers that received U.S. source income.

In late February, OISS will email instructions for accessing the Sprintax software. The software helps users prepare all the paper forms needed for federal tax filing, which will need to be printed out and mailed to the IRS.

[Learn how to file your federal return with Sprintax](#) [14].

Important Note:

Please do not use tax preparation software that are commonly used for resident tax filers, like TurboTax or H&R Block, as they will not prepare the correct forms for you. You must use either Sprintax, or file the forms yourself.

Preparing Your State Tax Return

You may also be required to file taxes in any states where you received income.

- If you received income from any other state, you may also be required to file for that state.
- [Sprintax](#) [14] can also prepare your Connecticut state return and/or returns for other states. You will need to pay an additional fee for this service.
- [More information about Connecticut state filing](#) [15].

Submitting Your Return(s)

E-File

Sprintax offers e-filing options for many tax forms, so you may be able to file your returns from home if you use their software.

Print, Sign, and Mail

If you are preparing your forms or fill out the forms yourself, you must print, sign and date the forms, attach the appropriate copies of your income statements and follow the instructions given to mail them to the Internal Revenue Service (IRS).

If you owe money, make your check payable to the United States Treasury.

Important Note:

The deadline for both the federal and state tax filing for the 2023 tax year is **April 15, 2024**.

Keep Copies!

Always keep a copy of your annual tax filing (in case your return gets reviewed and there is a problem or if the IRS audits you in the future). You can save the PDFs to your computer or print an extra copy - do not rely on Sprintax to store copies of your tax returns, as you may not be able to access them in the future.

Where's My Refund?

If you have determined that you are due a refund for federal income tax purposes, it will take the IRS some time to process your refund. If you submit your return(s) on or close to the filing deadline, it is not uncommon to have to wait several weeks (sometimes 16 to 20 weeks) before receiving your refund or a notice. [You can check the status of your return at the IRS's website](#) [16].

Form 8843

If you have not received any U.S. source income last tax year, you only need to fill out this form to fulfill your tax filing requirements.

[17]

Sprintax Tax Preparation Software

OISS provides subsidized access to this software for nonresident tax filers who received U.S. income.

[18]

[Form 8843](#)

[If you have not received any U.S. source income last tax year, you only need to fill out this form to fulfill your tax filing requirements.](#)

[17]

[Sprintax Tax Preparation Software](#)

[OISS provides subsidized access to this software for nonresident tax filers who received U.S. income.](#)

[18]

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Source URL: <https://oiss.yale.edu/employment-taxes/us-taxes/federal-income-tax-filing-nonresident>

Links

[1] <https://oiss.yale.edu/..us-taxes%23taxfilingstatus> [2] <https://oiss.yale.edu/federal-income-tax-filing-resident> [3] <https://oiss.yale.edu/federal-income-tax-filing-nonresident/irs-form-8843> [4] <https://oiss.yale.edu/..applying-for-a-social-security-number-or-itin> [5] <https://registrar.yale.edu/> [6] <http://registrar.yale.edu/students/professional-school-students> [7] <https://your.yale.edu/work-yale/support/employee-services> [8] https://your.yale.edu/sites/default/files/university_tax_reporting_chart21.pdf [9] [#109;#97;#105;#108;#116;#111;#58;#97;#115;#107;#102;#105;#110;#97;#110;#99;#101;#64;#121;#97;#108;#101;#46;#101;#100;#117;](#) [10] <https://your.yale.edu/work-yale/financial-management/tax-compliance-planning/graduate-professional-students-and-0> [11] <https://your.yale.edu/work-yale/financial-management/accounting-controllers-office/payroll/instructions-view-and-pdfprint> [12] [#109;#97;#105;#108;#116;#111;#58;#101;#109;#112;#108;#111;#121;#101;#101;#46;#115;#101;#114;#118;#105;#99;#101;#115;#64;#121;#97;#108;#101;#46;#101;#100;#117;](#) [13] <https://i94.cbp.dhs.gov/I94/#/home> [14] <https://oiss.yale.edu/federal-income-tax-filing-nonresident/sprintax-tax-preparation-software> [15] <https://oiss.yale.edu/state-income-tax-filing> [16] <https://www.irs.gov/Refunds/Where%27s-My-Refund-It%27s-Quick,-Easy,-and-Secure> [17] <https://oiss.yale.edu/employment-taxes/us-taxes/federal-income-tax-filing-nonresident/irs-form-8843> [18] <https://oiss.yale.edu/employment-taxes/us-taxes/federal-income-tax-filing-nonresident/sprintax-tax-preparation-software>