



## Emory International Student and Scholar Tax FAQs

GENERAL QUESTIONS	
<b>1. Why does Emory need my immigration data?</b>	<p>Emory is required by the U.S. Internal Revenue Service (IRS) to withhold federal income tax from ALL payments made to (or on behalf of) a nonresident alien (with a few exceptions). Regulations also require that Emory report all such payments to the IRS. Therefore, Emory must review all data related to the immigration status and purpose of their stay of all payment recipients at Emory who are not U.S. citizens or lawful permanent resident aliens. Determining tax residency and tax treaty eligibility is a complicated and difficult task which is why the Nonresident Alien (“NRA”) Tax office at Emory uses tax compliance software called Foreign National Information System (“FNIS”).</p>
<b>2. What is the process for providing my immigration data and signing the necessary tax related forms?</b>	<p>The first step in the process is to email the nonresident tax office (<a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a>) to request a user name and password for the Foreign National Information System (“FNIS”). You will be sent an email with (1) a link to the system with a user name and a temporary password and (2) Instructions on how to complete your information in FNIS.</p> <p>Once FNIS is completed, the NRA tax office will review the information and send a follow up email on how to access the necessary forms for printing and signing.</p> <p>The entire process can be done electronically which eliminates the need to meet face to face and results in faster processing of the tax forms.</p>
<b>3. What is the FNIS (Foreign National Information) System?</b>	<p>The nonresident alien tax office is responsible for tax compliance for payments made to all foreign national employees of Emory. To perform this task, NRA tax office utilizes the secure online tax compliance software program <a href="#">FNIS</a>. All foreign national employees are required to enter data related to their immigration history and presence in the United States. FNIS will then determine their tax statuses and eligibility for treaty benefits.</p> <p><b>If you are a foreign national employed by Emory in any capacity (student assistant, faculty, or staff) and you have not entered your personal data into FNIS, please email <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a> for an account invitation and password. For additional information go to: <a href="#">FNIS Questionnaire</a>.</b></p>



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<p><b>4. What is FICA?</b></p>	<p>“FICA” (which stands for "Federal Insurance Contributions Act") refers to the payroll taxes withheld from your salary that fund both the U.S. Social Security and Medicare programs. Employees who are full-time students, nonresident alien students (first five years) (F-1s/J-1s) and nonresident alien scholars (J-1s in the first two years of their program) do not have to pay FICA taxes. If you are required to pay FICA taxes, the Medicare contribution is identified as “Fed MED/EE” and the Social Security contribution is identified as “Fed OASDI/EE” on your Emory paycheck. The Medicare contribution is 1.45% of your taxable income, the employee’s share of the Social Security payroll tax is currently 6.2% of your taxable income.</p> <p><b>If you are unsure of your tax status, check your FNIS tax summary for information on your nonresident status and when you can expect to start paying FICA taxes</b></p> <p><b>If you believe that Emory withheld FICA in error from your paycheck, please email <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a></b></p> <p><b>If a non-Emory employer withheld FICA in error, please read the <a href="#">refund instructions</a>, and review the <a href="#">sample form 843</a> and <a href="#">sample form 8316</a>.</b></p>
<p><b>5. Tax Treaties</b></p>	<p>Foreign national employees of Emory may qualify for a full or partial exemption from federal tax withholding if a tax treaty exists between the U.S. and the foreign national’s country of <b>tax</b> residence. The FNIS tax compliance software will assist with determining eligibility for a tax treaty benefit and provide all of the necessary paperwork. This paperwork must be renewed on an annual basis.</p> <p>See the <a href="#">IRS website</a> for more details on Treaties.</p>
<p><b>6. Social Security Number</b></p>	<p>A social security number is a permanent nine-digit identification number/card issued by the Social Security Administration (SSA). It is used primarily to identify participants in the federal government's Social Security Program but because it is unique to each person the number is now used by many other public and private organizations. <b><i>Anyone employed in the United States must obtain a social security number.</i></b></p>
<p><b>7. Why is my Tax Status Important?</b></p>	<p>In order for Emory to comply with U.S. tax laws, it is necessary for Emory to determine your U.S. tax residency status. The IRS has developed a test of days present in the U.S. and rules as to which foreign nationals are subject to that test: Substantial Presence Test (“SPT”). Emory’s reporting requirements to the IRS are determined by the payee’s tax residency. Resident aliens for tax purposes have met the SPT.</p>
<p><b>8. What is the Difference between a Nonresident Alien and a Resident Alien?</b></p>	<p>A nonresident alien for tax purposes is taxed only on his/her U.S. based income and has tax rates specific to nonresidents. A resident alien for tax purposes is subject to U.S. taxation on his/her worldwide income, i.e. you are taxed in the same manner as a U. S. citizen.</p>



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<p><b>9. How Long Will I Be a Nonresident Alien?</b></p>	<p>F-1 and J-1 student visa status holders are <b>generally</b> nonresident aliens for tax purposes for five calendar years. J-1 nonstudent visa status holders have a more complicated test that looks at a period of two years out of the last six. J-1 nonstudents visa status holders often become resident aliens for tax purposes in their third calendar year in the U.S. Other nonimmigrant aliens will often become resident aliens for tax purposes in less than one year’s time. The U.S. tax system is based on a calendar year period (January 1 – December 31). In most cases, when your U.S. residency status for tax purposes changes, you will become a resident alien for tax purposes retroactive to the first day of the calendar year during which your status changed, i.e. January 1.</p>
<p><b>10. What if I Do Not Submit my forms or documents to Emory?</b></p>	<p>If you do not complete the information in FNIS and submit the required forms and documents, the incorrect amount of tax will be withheld from all taxable payments made to you. This may result in you owing tax at the end of the year.</p>
<p><b>11. How Will I Be Taxed as a Nonresident Alien (NRA) on Payments From U.S. Sources?</b></p>	<p>As a Nonresident Alien for Tax Purposes without a tax treaty, U.S. tax law requires that you be taxed in the following manner:</p> <ul style="list-style-type: none"> <li>• <b>Employment</b> Employees are subject to an NRA graduated withholding table on your wages and required by tax code to file a Form W-4 (Employee’s Withholding Allowance Certificate) as a <b>SINGLE</b> person —regardless of your marital status.</li> <li>• <b>Scholarships/Fellowships</b> Awards for mandatory tuition and fees are not reportable and not taxable (qualified expenses).  Awards for room and board and other expenses (non-qualified expenses such as insurance) are reportable and have taxes withheld at 14% withheld for F, J, Q, and M visa status holders and 30% for other visa status holders.</li> </ul>
<p><b>12. Can I Be Exempt From Tax Withholding?</b></p>	<p>Approximately 63 countries have tax treaties with the United States and some of these treaties allow payments of one type or another to international students and/or scholars to be exempt from U.S. taxation. The tax compliance software, FNIS will determine whether or not you qualify for a tax treaty exemption, and will provide you with the necessary information and forms to take advantage of your tax treaty benefits. This paperwork must be renewed on an annual basis, so be sure to renew the paperwork at the appropriate time each year. Emory renews all treaty paperwork annually in December for the following year.</p>



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GENERAL INCOME TAX QUESTIONS	
<p><b>13. Am I required to file tax reports?</b></p>	<p>International students and scholars who have been in the U.S. for any portion of a calendar year must file some sort of U.S. annual tax report by the following year's tax filing deadline. International students and scholars should access Sprintax for filing a U.S. Income tax return (Form 1040NR or 1040NR-EZ) and Form 8843 (<a href="https://iss.emory.edu/life_usa/taxes/index.html">https://iss.emory.edu/life_usa/taxes/index.html</a>) and select "Log in to Sprintax" on the right side of the page) to determine their tax filing requirement. You may be required to file taxes with the State of Georgia (or other states) as well; refer to <i>State Taxes</i> section below.</p>
<p><b>14. What type of income is taxed?</b></p>	<p>Income that is taxed includes wages, scholarships and earnings on investments. (A complete list of taxed income may be found in IRS and state tax guides.) The most common type of income is wages; the money withheld from each paycheck is an estimated payment of the federal and state income tax obligation. This money is sent by the employer to the IRS and Georgia Department of Revenue under the individual's tax identification number (Social Security number or ITIN). Taxable scholarship payments may have some amount withheld just like wages. Investment income (not including bank interest) rarely has an amount withheld in advance; the applicable tax is paid when filing one's tax forms.</p>
<p><b>15. I'm an F-1 or J-1 student and I had no U.S. earned income or scholarships during the calendar year. Do I need to file?</b></p>	<p><b>Yes.</b> You must file IRS Form 8843. Spouses and dependents in F-2 and J-2 status must also file Form 8843. You can complete this form by using <b>Sprintax</b>. Or it is a very simple form and instructions can be found at <a href="https://iss.emory.edu/life_usa/taxes/index.html">https://iss.emory.edu/life_usa/taxes/index.html</a> and a fillable version of the Form 8843 at <a href="https://www.irs.gov/pub/irs-pdf/f8843.pdf">https://www.irs.gov/pub/irs-pdf/f8843.pdf</a>.</p>
<p><b>16. If I worked in the U.S. during the year but returned to my home country, do I still have to file taxes in the United States?</b></p>	<p><b>Yes.</b> All individuals who were present in the United States for any portion of a year must file a tax report for that year. Ask your employer to mail your W-2 form to your home country address or you may print one online. Emory provides Form W-2 and Form 1042-S electronically so they can be accessed from anywhere. If you overpaid federal tax, the IRS can mail your refund check overseas.</p>
<p><b>17. I only arrived in the U.S. in December and I didn't work. Do I still have to file Form 8843?</b></p>	<p><b>Yes.</b> If you were in the U.S. under an F or J status even 1 day during the calendar year, you must file Form 8843 for yourself and any of your dependents in F-2 and J-2 status.</p>



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<p><b>18. What are the consequences of not filing?</b></p>	<p>Payment of income tax is not voluntary, it is <b>required by law</b>. One of the conditions of your visa is to comply with U.S. law. If you owe taxes and don't file, the IRS can assess penalty and interest and seize U.S. bank assets for repayment. Fines and penalties can often amount to more than the original tax debt. Additionally, if you are resident alien for tax purposes, you could be penalized for not complying with the Patient Protection and Affordable Care Act (ACA). There can also be immigration consequences for failing to file taxes. Applicants for permanent residency "green cards" may be asked to show proof of tax filing for previous years in the U.S.</p>
<p><b>19. What is the deadline for filing tax returns?</b></p>	<p>Tax returns are generally due by April 15<sup>th</sup> of the following year, unless April 15<sup>th</sup> falls on a Saturday, Sunday, or legal holiday. Tax returns for the 2023 calendar year must be postmarked by <b>Monday, April 15, 2024</b>.</p>

### FEDERAL TAXES

<p><b>20. Do I need to file any federal tax forms?</b></p>	<ul style="list-style-type: none"> <li>• If you were present in the U.S. during the calendar year in F or J status (including your dependents in F-2 or J-2 status) for even one day and you are a nonresident alien for tax purposes, you need to file Form 8843.</li> <li>• In addition, if you earned any money in the U.S. during the calendar year and you are considered a nonresident alien for tax purposes, you should file Form 1040NR.</li> </ul>
<p><b>21. How do I prepare and file Federal taxes?</b></p>	<ul style="list-style-type: none"> <li>• Emory has purchased <b>Sprintax</b>, a tax preparation software created specifically to assist international students and scholars. Refer to the <i>Assistance</i> section below for more information.</li> <li>• IRS instructions and forms are available online. Paper federal tax forms can be printed by searching for the form(s) at <a href="http://www.irs.gov">www.irs.gov</a>. WE DO NOT RECOMMEND THAT YOU COMPLETE YOUR RETURNS OUTSIDE THE <b>Sprintax</b> SYSTEM. <b>NOTE: Tax returns for nonresidents generally MUST BE MAILED to the IRS. Sprintax will allow Electronic filing if you are eligible but it is not available to all filers.</b></li> </ul>

### STATE TAXES

<p><b>22. Do I need to file any State tax returns?</b></p>	<ul style="list-style-type: none"> <li>• If you only had to file the Form 8843, there is nothing that you need to file for state taxes.</li> <li>• If you file a federal tax return (1040NR), you <u>must</u> file a Georgia state tax return.</li> <li>• If you are 'nonresident alien for tax purposes' on the federal tax return, you must file the Georgia state return as a nonresident and are <u>required</u> to use the Georgia Form 500 (NOT the Georgia Form 500EZ.) 'Resident aliens for tax purposes' may use the form that best serves their needs.</li> <li>• If you worked in states other than Georgia, you may also have to file a return in that state.</li> </ul>
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<p><b>23. How do I file State taxes?</b></p>	<ul style="list-style-type: none"> <li>• <b>State tax returns can be prepared using Sprintax for an additional fee. This fee is the responsibility of the individual. Note that the state return must also be sent by mail.</b></li> <li>• Emory has also posted a state tax form tutorial on their tax website: <a href="https://iss.emory.edu/life_usa/taxes/index.html">https://iss.emory.edu/life_usa/taxes/index.html</a> which will guide you should you prefer to complete the state forms yourself although we do recommend that you utilize Sprintax to generate your state return. You can find the appropriate forms at <a href="http://dor.georgia.gov/popular-forms">http://dor.georgia.gov/popular-forms</a></li> <li>• You will need your completed federal form (1040NR), as well as any W-2, 1042-S and 1099 forms that you have received to complete your state tax return.</li> </ul>
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### TAX TREATIES

<p><b>24. I have a tax treaty that exempts all of my income from U.S. taxation; do I still have to file a tax return?</b></p>	<p><b>Yes.</b> One condition of tax treaty eligibility is that the treaty recipient is required to file an annual U.S. tax return. Failure to file the return can lead to the loss of the treaty benefit.</p>
<p><b>25. I am a resident alien for tax purposes. How do I claim my treaty for 2023?</b></p>	<p>Instructions for claiming a tax treaty on Form 1040 can be found in <a href="#">IRS Publication 519: U.S. Tax Guide for Aliens</a>, page 47 under “Resident Aliens.”</p>

### TAX FORMS

<p><b>26. Who will receive Form 1042-S from Emory?</b></p>	<p>1042-S forms will be available in your FNIS account by January 31 for the following:</p> <ul style="list-style-type: none"> <li>• A NRA student or scholar who was employed <b>and was exempt under a tax treaty</b></li> <li>• Any nonresident alien student or scholar who received a taxable scholarship/fellowship award greater than tuition charges</li> <li>• Any nonresident alien who received a non-employee honoraria, prize or award, or taxable reimbursement</li> </ul>
<p><b>27. What should I do if I didn't receive form 1042-S from Emory?</b></p>	<p><b>Not all students and scholars will receive a Form 1042-S.</b> However, if you fit one of the categories above and expected to receive a Form 1042-S and cannot find your 1042-S in FNIS after February 1, please contact the NRA office at <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a> .</p>
<p><b>28. I received a Form 1098-T from Emory, which shows the amount I spent on tuition. Sprintax does not allow me to claim this as a deduction, why not?</b></p>	<p>Students who are nonresident aliens for tax purposes <u>cannot</u> deduct the cost of their tuition on their tax return. Tuition amounts have already been considered in computing taxable scholarship amounts for the 1042-S. You should keep the 1098-T with your tax documents for your records.</p>



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<p><b>29. What should I do if I didn't receive or if I lost the Form W-2?</b></p>	<ul style="list-style-type: none"> <li>• For an Emory W-2:             <ul style="list-style-type: none"> <li>○ Log into the <b>PeopleSoft HR/Self-Service website</b> using your Network Id and Password. Select Payroll tile and Select W2/1095C Reissue Request and follow the instructions for how to access your W-2.</li> <li>○ <i>For a NON-Emory Employer:</i> If you have not received Form W-2 or Form 1099, or received an inaccurate form, contact your employer/payer. You may not have received your form because of an incorrect or incomplete address. Be sure to verify the address used if already mailed. If the form was returned to your employer/payer because of an incorrect address, or never mailed, and the employer/payer intends to issue or re-mail, allow a reasonable amount of time for this action to occur before calling the IRS for help.</li> </ul> </li> </ul>
<p><b>ITIN (Individual Taxpayer Identification Number)</b></p>	
<p><b>30. I am in F or J status, how do I get an ITIN for myself or a dependent?</b></p>	<p>For those in F or J status who cannot get a SSN but who are required to file a tax return, you must apply for an ITIN <u>when</u> filing your tax return. You will complete a Form W-7 in FNTR when you complete your federal return. You must either attach your ORIGINAL documents to the request or make an appointment to see the Certified Acceptance Agent at Emory to certify your documents (email <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a> . If you are from a country that allows you to claim dependents (Canada, Mexico, South Korea or India) or you are a resident alien for U.S. tax purposes and your dependent does not currently have an SSN and is not eligible for an SSN, then your dependent will also need to apply for an ITIN to be claimed on your tax return. <b>Original documents for dependents must still be sent to the IRS with the return.</b></p>
<p><b>RESIDENT OR NON-RESIDENT FOR TAX PURPOSES</b></p>	
<p><b>31. Do I qualify as a <u>resident alien</u> or <u>nonresident alien</u> for federal tax purposes?</b></p>	<p>The <b>Sprintax</b> program will ask you a series of questions based on the substantial presence test to determine your residence status for federal tax filing purposes.</p> <ul style="list-style-type: none"> <li>• If you qualify as a <u>non-resident alien</u> for U.S. tax purposes, you <u>can</u> use <b>Sprintax</b> to assist you with tax filing.</li> <li>• If you qualify as a <u>resident alien for U.S. tax purposes</u>, you <u>cannot</u> use <b>Sprintax</b> but you can file taxes with any one of a number of tax preparation companies or software. Resident aliens file taxes in the same manner as U.S. citizens. Typically, tax treaties do not apply to individuals who qualify as resident aliens for tax purposes. If you believe you can claim a tax treaty as a resident alien, see <a href="#">IRS Publication 519: U.S. Tax Guide for Aliens</a>, pg. 46.</li> <li>• Residents for tax purposes may file their tax return for free if their income was &lt;\$62,000. <a href="http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free">http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free</a> .</li> </ul>



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ASSISTANCE	
<p><b>32. Can Emory’s International Student and Scholar Services (ISSS) or Tax Office help me file my federal taxes?</b></p>	<p>Emory’s International Student and Scholar Services (ISSS) and Tax Office staffs cannot provide tax advice. To assist our clients, ISSS has purchased <b>Sprintax</b>, user-friendly tax preparation software created specifically for international students and scholars. Students &amp; scholars with more complicated issues should seek advice from a tax professional familiar with issues nonresident alien tax issues.</p>
<p><b>33. How can Sprintax help me complete my tax forms?</b></p>	<p>The <b>Sprintax</b> program will help you navigate U.S. federal tax forms, residency status, tax treaties, exemptions, and deductions. <b>Sprintax</b>, which is accessible globally, is being made available at no cost to you for your federal taxes. This program:</p> <ul style="list-style-type: none"> <li>• Calculates the substantial presence test to determine the foreign national's U.S. residency status (nonresident alien or resident alien).</li> <li>• Checks each type of payment against any applicable tax treaty to ensure that the individual takes advantage of any tax treaty benefits</li> <li>• Checks to see if the individual is eligible for "away-from-home" expenses (if he or she has been in the U.S. for less than 12 months)</li> <li>• Completes the correct U.S. income tax form - either Form 1040NR or Form 1040NR-EZ</li> <li>• Prepares any additional statements or attachments, as applicable - Form 8843, and/or Scholarship/Fellowship Grant Statement, etc.</li> <li>• Prints the completed tax return form and all additional attachments (<i>please note, the IRS generally does not allow nonresident aliens to file a tax return electronically – completed forms must be printed and mailed via U.S. postal service with a postmark date on or before 15 April.</i>)</li> <li>• Provides detailed instructions about how, when and where to submit the tax return, as well as information about the documents necessary to attach and complete the tax return filing process</li> </ul>
<p><b>34. Can I submit my tax forms electronically through Sprintax?</b></p>	<p><b>Generally No.</b> If you are eligible for electronic filing of the federal return, you will be given the option in Sprintax. Once you supply <b>Sprintax</b> with all of the requested information, <b>Sprintax</b> will auto-fill the appropriate tax forms. If you are not eligible for electronic filing, you must print the forms and mail them to the federal IRS address provided by <b>Sprintax</b>. State tax returns must be mailed. The address to mail is available on the appropriate tax form as well as on instructions from Sprintax.</p>
<p><b>35. Does Sprintax offer software support?</b></p>	<p><b>Yes.</b> <b>Sprintax</b> offers 24/7 live chat as well as a toll-free number. There are also instructional videos available on the Sprintax YouTube channel.</p>



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<p><b>36. How do I access Sprintax?</b></p>	<p><i>Caution: Before using <b>Sprintax</b>, make sure you have <u>all</u> W-2 or 1042-S forms from Emory and/or all institutions where you worked, or were awarded honorarium or scholarships/fellowships, during the calendar year. You will also need your passport and I-20 or DS-2019.</i></p> <ul style="list-style-type: none"><li>• If you need to file an annual tax report, go to <a href="https://iss.emory.edu/life_usa/taxes/index.html">https://iss.emory.edu/life_usa/taxes/index.html</a> or <a href="https://www.finance.emory.edu/home/accounting/tax/foreign/sprintax.html">https://www.finance.emory.edu/home/accounting/tax/foreign/sprintax.html</a> [Sprintax Gateway] after January 31. The Sprintax system is not available from the software vendor until after this date</li><li>• If you do <b>not need to file</b> an annual tax return, you do <u>not</u> need to access <b>Sprintax</b>.</li><li>• Still have <b>Sprintax</b> access questions? Email your name, Emory ID and question to: <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a></li></ul>
<p><b>37. I used the Sprintax program and it told me I was a <u>resident alien</u> for tax purposes. Where can I get help with my taxes?</b></p>	<p>Students and scholars who are resident aliens for tax purposes can file using regular 1040 tax forms and follow resident alien tax rules. The IRS website <a href="http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free">http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free</a> provides many documents and <u>free software</u> to assist <u>resident aliens</u>.</p> <ul style="list-style-type: none"><li>• <i>NOTE: Being a resident alien for tax purposes doesn't mean you are a resident for immigration or tuition purposes. Each purpose has a different definition and different benefits.</i></li></ul>
<p><b>38. Who can I ask about tax treaty benefits or general questions about Sprintax?</b></p>	<p>Please send an e-mail with your name, Emory ID and question to: <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a></p>



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<p><b>39. Where can I get more information?</b></p>	<ul style="list-style-type: none"> <li>• Internal Revenue Service (IRS): <a href="http://www.irs.gov">http://www.irs.gov</a> 800-829-1040             <ul style="list-style-type: none"> <li>○ <a href="#">Publication 519: U.S. Tax Guide for Aliens</a></li> <li>○ <a href="#">Publication 901: U.S. Tax Treaties</a></li> </ul> </li> <li>• Georgia Department of Revenue: <a href="http://www.dor.ga.gov">http://www.dor.ga.gov</a> 404-417-4477             <ul style="list-style-type: none"> <li>○ A blank copy of the GA500 (not GA500-EZ) Georgia tax form found here: <a href="https://dor.georgia.gov/500-individual-income-tax-return">https://dor.georgia.gov/500-individual-income-tax-return</a></li> </ul> </li> <li>• Emory websites with general tax information:             <ul style="list-style-type: none"> <li>○ International Student and Scholar Services (ISSS) <a href="https://iss.emory.edu/life_usa/taxes/index.html">https://iss.emory.edu/life_usa/taxes/index.html</a></li> </ul> </li> <li>• For F and J students and Scholars in 6th year or beyond (Resident Alien for tax purposes) that made over \$62,000:             <ul style="list-style-type: none"> <li>○ TurboTax software: <a href="http://turbotax.com">http://turbotax.com</a></li> <li>○ H&amp;R Block: <a href="http://www.hrblock.com/">http://www.hrblock.com/</a></li> <li>○ Jackson Hewitt Tax Service: <a href="http://www.jacksonhewitt.com">http://www.jacksonhewitt.com</a></li> </ul> </li> <li>• More Help?             <ul style="list-style-type: none"> <li>○ Emory employees can view their current W-2 at: <a href="https://hrprod.emory.edu/psp/hrprod/?cmd=login&amp;languageCd=ENG&amp;">https://hrprod.emory.edu/psp/hrprod/?cmd=login&amp;languageCd=ENG&amp;</a></li> <li>○ Questions about your Emory W-2? Please contact: <a href="mailto:eupayroll@emory.edu">eupayroll@emory.edu</a></li> <li>○ Emory students, scholars, and employees receive their <b>Form 1042-S</b> through <a href="#">FNIS</a> no later than 31 January.</li> <li>○ Questions about your Emory 1042-S? Please contact: <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a></li> <li>○ Questions about this FAQ: <a href="mailto:nonresident.tax@emory.edu">nonresident.tax@emory.edu</a></li> </ul> </li> </ul>
<p><b>40. Anything else?</b></p>	<p>Make a copy of everything you send the government relating to your taxes and keep it in a safe place.</p>

Note: *Filing federal income tax forms is the personal responsibility of each international student and scholar. Some Emory staff members have been trained as tax assistance volunteers through the [IRS Volunteer Income Tax Assistance \(VITA\) Program](#). This document is intended to help you meet your tax filing obligations. However, please be aware that you are ultimately responsible for the accuracy of your income tax returns.*