

Frequently Asked Questions About the 1042-S Form For F-1 and J-1 Non-immigrant Student Visa Holders

1) What information is produced on the 1042-S for code 15?

A) The amount in the GROSS box of the 1042-S is the amount of **awards** (scholarships, awards, fellowships, grants, and stipends) less the amount of **allowable** expenses (tuition & fees). Code 15 simply lets the US Government know that the money received was education related.

2) What does the information in each box of the 1042-S represent?

A) Income code & gross amount (see above answer). Tax rate is 14% and exemption code is 00. If **GLACIER** determined that a tax treaty benefit is available to you, the tax rate would be 00% and the exemption code is 04.

3) What types of funds are taxable?

A) All types of stipends, scholarships, grants, fellowships and awards.

4) Why is the “U.S. Federal tax withheld” on the 1042-S, less than the amount that I have paid in taxes?

A) The amount printed on your 1042-S is the amount of tax that was withheld and sent to the US Government during that CALENDAR year. You might have some money that has been withheld in the current calendar year which will show up on next year’s 1042-S.

5) I received a 1042-S code 15, but I am considered a resident for tax purposes, what should I do?

A) The **GLACIER** system will generate a tax summary sheet for you. Sign and date this form. If you are both employed by the University of Arizona and have a cash scholarship from the University of Arizona, submit the tax summary sheet that is generated by **GLACIER** to FSO Operations Customer Service at: Room 402, University Services Building (USB).

Financial Services Office is unable to refund any tax that was withheld in a prior calendar year. You should file your Federal Tax Return and attach the 1042-S.

6) If I am not a UA employee, how do I document that I am a resident for tax purposes?

A) The **GLACIER** system will generate a tax summary sheet for you. Sign and date this form. If you only have a cash scholarship from the University of Arizona, submit the tax summary sheet to ISPS.

7) If I believe the amounts on my 1042-S are incorrect, what should I do?

A) The amounts on your 1042-S are correct. The amount of tax withheld was sent to the US Federal Government in the prior calendar year and cannot be refunded by the University of Arizona.

8) If I misplaced my 1042-S, how do I get another one?

A) Contact a Financial Services Office/Customer Service Representative at 621-9097 or email FSO_Operations@arizona.edu and request a duplicate. They will need your social security number and a current mailing address.

- 9) **Why would some fellowships be reported on a 1042-S and others on a Form W-2?**
- A)** There are 2 ways a fellowship can be reported on a 1042s:
1. If the fellowship was related to your education, it will show up in your student records and a 1042-S
2. If the fellowship was related to your employment at the University of Arizona, it will be reported on 1042s if the employment qualifies for a treaty exemption. It will be reported on a W-2 if it does not qualify for a treaty exemption.
- 10) **How is the amount reported on the 1042-S for income code 15 calculated and where do these amounts come from?**
- A)** The GROSS dollar amount on your 1042-S is the amount of **awards** (grants, scholarships, fellowships, stipends, etc.) less the **allowable** expenses (tuition & fees) which are processed through your student account.
- 11) **There is tax withheld in my Bursar account but it was not reported in my W-2 or 1042-S forms. What should I do?**
- A)** Bring this to the attention of an advisor at the Office of International Student Programs and Services and an advisor will assist you.
- 12) **I did not receive my 1042-S from the UA and I no longer live in Tucson. What should I do?**
- A)** Contact a University of Arizona Financial Services Office/Customer Service Representative at 621-9097 or email FSO_Operations@arizona.edu request a duplicate. They will need your social security number and a current mailing address.
- 13) **I am returning to my home country after I graduate, how will I get my W-2 and/or 1042-S from the UA next year?**
- A)** We will mail it to you regardless of location. Prior to leaving the University of Arizona you need to leave a valid mailing address with the Bursar's Office and the Financial Services Operations Office. You may e-mail the Financial Services Operations Office at FSO_Operations@arizona.edu.
- 14) **Is a tuition waiver the same as a scholarship? Will it appear on a W-2 or a 1042-S?**
- A)** All tuition waivers are only used to offset educational expenses. It is not a taxable item. However, if you received an award prior to the waiver, the amount of tax withheld on that award would need to be adjusted due to the waiver. The amount of the waiver will not be contained in your 1042-S. Only the net amount of **awards** (awards less **allowable** expenses) is reported on form 1042-S.
- 15) **I receive an annual award from my department and am wondering why the amount of withholding tax in my Bursar account seems to change from one semester to the next? It never seems to be a standard amount.**
- A)** The withholding tax is calculated each time you receive a check. If you have new **allowable** expenses on your account, they can reduce the amount of tax necessary on your account.
- 16) **I never had any tax withholding from my Bursar account until now. This is my last semester at the UA and I do not know what to do. Why was tax withheld?**
- A)** We are required to withhold 14% of any **award** (stipend, scholarship, fellowship, grant or award) that is above the amount of **allowable** fees & tuition. Be sure to leave a valid address with the Bursar's Office. In January you will be receiving a 1042-S form in the mail. At that time you are allowed to file a U.S. Tax Return. Depending on your situation, the withholding tax might be refunded by the Federal Government.