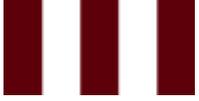


# Tax Workshop for MSU International Students

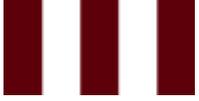
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Spring 2026



# Disclaimer

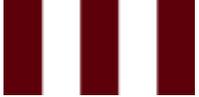
- The purpose of this workshop is to provide you with important information for your tax obligations.
- It is important to note that students bear full responsibility for accurately completing their tax filings and should not depend solely on this workshop for assistance.
- It is recommended that students consult the official IRS and state filing guidelines and, if needed, seek the expertise of a professional tax preparer.



# Agenda

## **2026 INTERNATIONAL STUDENT TAX WORKSHOP**

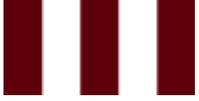
- Overview of tax for international students
- Supporting Tax Documents
- Federal tax return basics
- State tax return basics
- Q & A



# Overview

## WHO MUST FILE U.S. TAX FORMS?

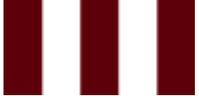
- Generally, most international students/scholars in F/J status are considered Nonresident Aliens (NRA) for tax filing purposes.
- If international students/ scholars on an F or J visa were present in the U.S. during the 2025 calendar year, they must complete Form 8843 – regardless of income or days of presence.
- If international students/ scholars earned U.S. income or received taxable income during the 2025 tax year, they will have a tax filing requirement. The types of U.S. incomes include wages/stipends/salaries, interest, dividends, taxable scholarships/fellowship grants, and prizes/awards/gifts.
- Depending on your tax situation in 2025, you may be required to file:
  - U.S. Federal Tax Return and
  - State Income Tax Return



# Overview

## NRA VS RA FOR TAX PURPOSES

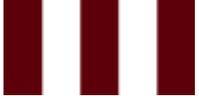
- Before filing your tax return, you need to determine whether you are a Nonresident Alien (NRA) or Resident Alien (RA) for tax purposes, because each status has different filing requirements and tax rules.
  - Generally, if you're an F-1 student living in the U.S. for over 5 calendar years, you are considered a RA for tax purposes.
  - If you're a J-1 student/scholar, residing in the U.S. for over 2 calendar years out of the last 6 calendar years, you will be classified as a RA for tax purposes.
- If you are unsure about your residency status, please contact International Payroll office to ask.



# Overview

## WHAT HAPPENED IF YOU DON'T FILE TAX?

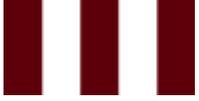
- A failure-to-file penalty may apply if you did not file by the deadline. The failure-to-file penalty is generally higher than the failure-to-pay penalty. This is why you should file your tax return on time each year.
- The penalty for filing late is normally **5% of the unpaid taxes for each month** (or part month) that a tax return is late. That penalty starts accruing the day after the tax filing due date and **will not exceed 25% of your unpaid taxes**.
- For more details, please refer to the information [here](#).
- There is no monetary penalty for not filing Form 8843. However, days of presence that are excluded must be properly recorded by filing Form 8843. Not doing so could affect the taxability of income or treaty benefits ([IRS](#)).
- If you did not file taxes last year and do not owe the IRS money, you likely won't face penalties. However, you may lose a refund you are entitled to. So, you need to file the past-year tax returns you missed.



# Overview

## WHAT HAPPENED IF YOU FILE INCORRECTLY?

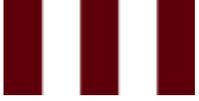
- Incorrect tax filing by international students could result in penalties. It may complicate future visa or green card applications.
- If you reported certain items incorrectly on the original return, such as filing status, dependents, total income, deductions, or credits, you need to amend your return by using Form 1040-X and follow the [instructions](#).



# Overview

## THE TAX FILING DEADLINE

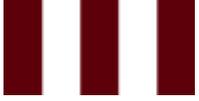
- If you choose to file paper forms, you must mail your completed tax return to [here](#).
- Federal and State Tax Deadline for the 2025 tax year (for individuals with income) are **Wednesday, April 15, 2026**.
  - If you e-file your federal tax return and it is accepted, you do not need to mail any additional documents to the IRS unless specifically instructed.
- More information about filing a Missouri tax return as a nonresident alien is available [here](#).



# Supporting Tax Documents

## REQUIRED DOCUMENTS TO GET SSN OR ITIN

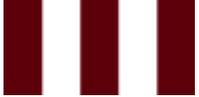
- Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) is required for filing taxes in the U.S.
- If you worked on campus as a student worker or GA before, you should have an SSN.
- If you don't have an SSN, you should get an ITIN to file your personal tax return.



# Supporting Tax Documents

## INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

- What is an ITIN?
  - An ITIN is a nine-digit number issued by the IRS to individuals who are required for federal tax purposes to have a U.S. taxpayer identification number but who don't have and aren't eligible to get a social security number (SSN).
- Who needs an ITIN?
  - A nonresident alien individual claiming reduced withholding or exemption from US tax under an applicable income tax treaty.
  - An individual who files a US federal tax return but who isn't eligible for an SSN.
- When to apply?
  - If you are applying for a new ITIN, complete Form W-7 and attach it to the front of your federal tax return. Submit the W-7, your tax return, and required supporting documents together to the IRS by the tax return due date.
- How to apply for an ITIN (3 ways)?
  - Fill out [Form W-7](#) and submit it with your tax return.
  - [Contact an IRS-authorized Certifying Acceptance Agent.](#)
  - [Make an appointment with the IRS Taxpayer Assistance Center.](#) Location can be found [here](#).



# Supporting Tax Documents

## HOW TO APPLY FOR ITIN?

- You can get an ITIN by following the steps below:
  - Complete IRS [Form W-7](#), the application for ITIN.
  - Complete US federal income tax return (Form 1040-NR for NRA, Form 1040 for RA), unless you qualify for an exception.
    - Leave the area for SSN blank for each ITIN applicant listed on the tax return. IRS will write in the assigned ITINs and forward the tax return for processing.
  - Include your **original** proof of identity, and foreign status documents including:
    - Passport.
    - If you don't have a valid passport, you must submit two supporting documents:
      - One to prove identity
      - Another to prove foreign status
- Mail your ITIN application package by either:
  - US postal service:
    - Internal Revenue Service
    - Austin Service Center
    - ITIN Operation
    - P.O. Box 149342
    - Austin, TX 78714-9342
  - OR
  - Private delivery service:
    - Internal Revenue Service
    - ITIN Operation
    - Mail Stop 6090-AUSC
    - 3651 S. Interregional, Highway 35
    - Austin, TX 78741-0000
- Further information, you can visit the website <https://www.irs.gov/tin/itin/how-to-apply-for-an-itin>

# Supporting Tax Documents

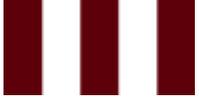
## SAMPLE OF W2

22222		a Employee's social security number		OMB No. 1545-0029					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a	
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
						12c			
						12d			
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
 Copy 1—For State, City, or Local Tax Department

2025

Department of the Treasury—Internal Revenue Service



# Supporting Tax Documents

## FORM 1042-S

- This form is issued primarily to document the following sources of income:
  1. Taxable scholarship income to NRAs
  2. Prize/Award/Gifts income paid to NRAs
  3. Income exempt from withholding under a tax treaty
    - If you are eligible for a tax treaty exemption, but you did not sign and return the necessary forms during the tax year, all your income will have been taxed and reported on a W-2, so you will not have a 1042-S.
- International Payroll has already issued 1042-S forms this year.
- If you do not receive your 1042-S by mail, please contact International Payroll staff at [InternationalPayroll@MissouriState.edu](mailto:InternationalPayroll@MissouriState.edu).

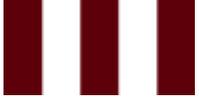
Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

**Copy D** for Recipient

Attach to any state tax return you file

0010000716		UNIQUE FORM IDENTIFIER		AMENDED	AMENDMENT NO.
1 Income code <b>20</b>	2 Gross income <b>0</b>	3 Chapter indicator. Enter "3" or "4" <b>3</b>	3a Exemption code <b>04</b>	4a Exemption code <b>16</b>	13d City or town, state or province, country, ZIP or foreign postal code <b>CHATTOGRAM, N/A, BANGLADESH 4212</b>
5 Withholding allowance		3b Tax rate <b>00.00</b>	4b Tax rate <b>00.00</b>	13e Recipient's U.S. TIN, if any <b>[REDACTED]</b>	13f Ch. 3 status code <b>16</b>
6 Net income				13g Ch. 4 status code	
7a Federal tax withheld <b>0</b>				13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				13j LOB code number, if any	
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				13k Recipient's account number <b>[REDACTED]</b>	
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>				13l Recipient's date of birth (YYYYMMDD) <b>[REDACTED]</b>	
8 Tax withheld by other agents <b>0</b>				14a Primary withholding agent's name (if applicable)	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( <b>0</b> )				14b Primary withholding agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>
10 Total withholding credit (combine boxes 7a, 8, and 9) <b>0</b>				15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions) <b>0</b>				15c Ch. 4 status code	
12a Withholding agent's EIN <b>44-6000308</b>	12b Ch. 3 status code <b>05</b>	12c Ch. 4 status code <b>02</b>		15d Intermediary or flow-through entity's name	
12d Withholding agent's name <b>MISSOURI STATE UNIVERSITY</b>				15e Intermediary or flow-through entity's GIIN	
12e Withholding agent's global intermediary identification number (GIIN)				15f Country code	15g Foreign tax identification number, if any
12f Country code <b>US</b>	12g Foreign tax identification number, if any		15h Address (number and street)		
12h Address (number and street) <b>INTERNATIONAL PROGRAMS 901 S NATIONAL</b>				15i City or town, state or province, country, ZIP or foreign postal code	
12i City or town, state or province, country, ZIP or foreign postal code <b>SPRINGFIELD, MO 65897</b>				16a Payer's name	16b Payer's TIN
13a Recipient's name <b>[REDACTED]</b>		13b Recipient's country code <b>BG</b>		16c Payer's GIIN	16d Ch. 3 status code
13c Address (number and street) <b>[REDACTED]</b>				16e Ch. 4 status code	
				17a State income tax withheld <b>0</b>	17b Payer's state tax no. <b>11245841</b>
				17c Name of state <b>MO</b>	



# Supporting Tax Documents

## FORM 1098-T

- The 1098-T form is the *Tuition Statement* that your college or career school uses to report qualified tuition and related education expenses to you and the IRS.
- For NRA individuals, 1098-T **cannot** be used to claim educational tax credits.
- [To access or print the form](#), please login to your [My Missouri State](#) and use the Discover tool from the main menu and search "Billing", select Billing - University Accounts, then select 1098-T - Choose the "Tax Forms" menu.
- You may email [AccountsReceivable@missouristate.edu](mailto:AccountsReceivable@missouristate.edu) and request a copy of your 1098-T. You will need to email them from your university email address and include your M#.
  - The International Payroll office does not generate 1098-T forms.

# Supporting Tax Documents

## SAMPLE OF 1098-T

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Missouri [REDACTED] 500 East College Marshall 65340		1 Payments received for qualified tuition and related expenses \$ 11,961.50	OMB No. 1545-1574 <b>2023</b> Form 1098-T	<b>Tuition Statement</b>  <b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
660-831-4105 Ext. 4105 FILER'S employer identification no. 44-0545286	STUDENT'S TIN XXX-XX-[REDACTED]	3		
STUDENT'S name Christabel C Antiaye		4 Adjustments made for a prior year \$ 0.00	5 Scholarships or grants \$ 8,875.00	
Street address (including apt. no.) [REDACTED]		6 Adjustments to scholarships or grants for a prior year \$ 0.00	7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2024 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Springfield, MO 65806		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$
Service Provider/Acct. No. (see instr.) 0299353				

Form 1098-T (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

Payments for qualified tuition and expenses

Scholarships/grants



# Federal Tax Returns

## NONRESIDENT ALIENS FOR TAX PURPOSES

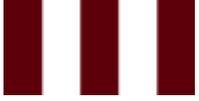
- Nonresident Aliens (NRA) for tax purposes who had no income in 2025 are only required to file Form [8843](#).
- Click [here](#) to see how you can file Form 8843.



# Federal Tax Returns

## NONRESIDENT ALIENS FOR TAX PURPOSES

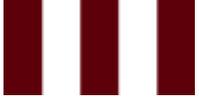
- Nonresident Aliens (NRA) for tax purposes who earned U.S. income or received taxable income including scholarship income need to file Form 8843 and [1040-NR](#).
- You input information from Form W-2 and/or Form 1042-S onto Form 1040-NR and include Form 1042-S with your e-file or paper submission.
- Instructions can be found [here](#).



# Federal Tax Returns

## NONRESIDENT ALIENS FOR TAX PURPOSES

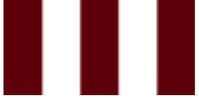
- Nonresident Aliens (NRA) can use tax software like [Sprintax](#) to e-file federal returns.
  - Sprintax is a paid service.
- You can also consult with local tax professionals in the Springfield community.
  - We recommend searching online and calling to ask if they can prepare individual tax returns for international employees/students.



# Federal Tax Returns

## RESIDENT ALIENS FOR TAX PURPOSES

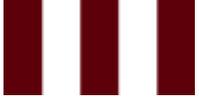
- Resident Aliens (RA) can e-file their Form 1040 or send their Form 1040 to the IRS by mail.
  - Form 1040 can be found [here](#).
  - Instructions for Form 1040 can be found [here](#).



# State of Missouri Tax Returns

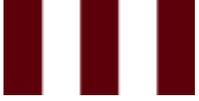
## NRA AND RA FOR TAX PURPOSES

- Once federal tax filing is complete, filing a State of Missouri individual tax return is also required.
- In Missouri, both U.S. residents and nonresidents use the same forms.
  - [Form MO-1040A \(Short Form\)](#) or [MO-1040 \(Long Form\)](#)
  - Missouri's MO-1040 instructions can be found [here](#).
- You do not have to [file](#) a Missouri return if you are not required to file a federal return. If you are required to file a federal return, you may not have to file a Missouri return if:
  - You are a resident and have less than \$1,200 of Missouri adjusted gross income;
  - You are a nonresident with less than \$600 of Missouri income; or
  - Your Missouri adjusted gross income is less than the amount of your standard deduction plus your personal exemption.
  - See [here](#) to see filing requirements.



# Filing an Extension

- If you are unable to file your tax return by the April 15 due date, you can file an application for an extension of time to file your tax return.
- To file an extension, Form 4868 must be completed and submitted before April 15.
  - Instructions can be found [here](#).
- The extension will give you 6 months additional time to complete your filing.
  - Extended deadline for 2025 tax year will be October 15, 2026.



# Q & A