

2011 Tax Year Preparation Information

As the tax deadline for the 2011 tax year (**April 17, 2012**) approaches, OISSS would like to provide you with several resources to help you meet your tax obligations. If you earned income in 2011, you are required to file both a federal and a state income tax return. If you worked in more than one state you will be required to file multiple state income tax returns. If you earned income in 2011, a tax summary statement W-2 and/or 1042-S has been issued by the payroll office. These forms are divided into three sections: one section to file with your federal taxes; one section to file with your state taxes; and one section for you to keep with your personal records.

Federal Income Tax/GLACIER Tax Prep

Brown University has purchased a license which will provide current international students and scholars access to GLACIER Tax Prep an online tax-filing preparation system for *nonresidents-for-tax-purposes*.

Log on to GLACIER Tax Prep at the link below

http://www.brown.edu/Administration/OISSS/general_info/tax_glacier.html

Note: Although GLACIER Tax Prep is an online application, you still need to print out the tax return forms and mail them together with the appropriate W-2 and/or 1042-S portion to the I.R.S. as noted upon completion of GLACIER Tax Prep data entry.

If you encounter any problems while using GLACIER Tax Prep, please e-mail the GLACIER Tax Prep Support Center at support@glaciertax.com GLACIER Tax Prep will respond to questions via e-mail only.

Resident/Nonresident-for-Tax-Purposes

Nonimmigrants who are considered *residents-for-tax-purposes* will not be able to use GLACIER Tax Prep to prepare their federal tax returns. However, the GLACIER Tax Prep program will assist you in determining if you qualify as a *resident- or nonresident-for-tax-purposes*. **Residency determination depends on the length of time you have been in the U.S.**

Form 8843

All nonresident students, scholars and their dependents in F-1, F-2, J-1 or J-2 status must file Form 8843 "Statement for Exempt Individuals and Individuals with a Medical Condition". This form must be filed even if no income was earned in 2011. Form 8843 is not an income tax return, but rather, an informational statement required by the U.S. government. If you qualify to access GLACIER Tax Prep, GLACIER Tax Prep can provide you assistance with Form 8843 as well. If you are a nonresident with no income during 2011 and only need to file Form 8843, please download the form from <http://www.irs.gov/pub/irs-pdf/f8843.pdf>

State Income Tax

GLACIER Tax Prep will not assist you with the preparation of your state income tax return. For instructions on filing your Rhode Island state income tax return, please visit:

<http://www.tax.state.ri.us/forms/2011/Income/2011%201040NR%20Booklet%20FINAL.pdf>

On the RI state tax return, only page 1 is required, and your signature goes on the bottom of page 2.

For specific line by line instructions for RI1040NR, see Page I-3 of booklet.

For information on filing other state tax returns please visit: <http://www.taxadmin.org/fta/link/forms.html>

For personal assistance with filing your RI state income tax return, **take your completed federal income tax return along with any applicable documentation** to the Rhode Island Division of Taxation (One Capitol Hill, 1st floor, Providence RI 02908, 401-574-8829) Monday-Friday from 8:30 AM – 4 PM For directions, visit: <http://www.tax.ri.gov/contact/>

Additional Assistance for Residents-for-Tax-Purposes

The International Institute of Rhode Island (<http://www.iiri.org/>) offers free tax-filing assistance to low/moderate income families.

Walk-in hours are Wednesdays from 9AM–5PM and Saturdays from 9AM -1 PM.

Informational Tax Clinic for Nonimmigrants

Tuesday, March 20, 2012 from 9:00 -11:30 AM

Presenter(s): Miguelina Chevalier, Senior Tax Specialist, Internal Revenue Service (IRS) and Rita Gandhi, Volunteer Income Tax Assistance (VITA)

Location: J. Walter Wilson, 69 Brown Street, R. 503 (corner of Brown/Waterman Street)

This tax clinic is geared toward nonimmigrant students and scholars, who after going through GLACIER Tax Prep (formerly CINTAX) or filling out their resident tax forms, still have specific questions related to their annual federal income tax return.

There will be no presentation, but rather **brief** individual consultations (5-10 minutes) on a first come, first serve basis.

If applicable, please bring your tax forms (e.g. Form 1040 NR (EZ) downloaded from GLACIER Tax Prep, Form 1040 (EZ) if *resident-for-tax-purposes*, Form 8843, Form W-2 and/or Form 1042-S).

Please note: International students and scholars who are considered *nonresidents-for-tax-purposes* are expected to utilize the online federal income tax filing program, GLACIER Tax Prep (accessible through the OISSS website) **prior** to coming to the session (see 2011 Tax Year Preparation Information). If you encounter any problems while using GLACIER Tax Prep, please e-mail the GLACIER Tax Prep Support Center at support@glaciertax.com. GLACIER Tax Prep will respond to questions via e-mail only.

State Income Tax

Questions pertaining to the filing the state income tax return should be addressed directly with the Rhode Island Division of Taxation (see above).