

YEAR-END TAX STATEMENTS – TAX FILING

Form	What is Reported	Issued By	Comments
W-2	<p>Wage and Tax Statement</p> <p>Statement of compensation or wages earned for the previous calendar year.</p>	January 31st	Generated by Personnel and Payroll Services
1042-S	<p>Foreign Person’s U. S. Source Income Subject to Withholding</p> <p>Statement of taxable scholarship/ fellowship funds, employment compensation exempt by tax treaty, and non-employee payments (e.g., independent contractor)</p>	March 15th	Generated by Personnel and Payroll Services.
<p>Note: NRA recipients of taxable scholarships will receive BOTH forms. Nontaxable scholarship amounts are not reported on any yearend tax statement.</p>			

Form	What is Reported	Issued By	Comments
1098-T	<p>Tuition Statement</p> <p>Statement of tuition paid.</p> <p><i>Note: NRAs generally cannot claim education credits.</i></p>	January 31st	Generated by the Controller’s Office.
1099	<p>Statement of income from various sources such as personal/consulting services, interest, and dividends. The most common are:</p> <p>1099 – DIV (dividend income)</p> <p>1099 – INT (interest income)</p> <p>1099-B (brokerage transactions such as sale of stock)</p> <p>1099 – MISC (miscellaneous income)</p>	January 31st	Generated by the Controller’s Office.