YEAR-END TAX STATEMENTS – TAX FILING

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

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

Revised 2-06-09