

Overview

The mission of the Nonresident Alien Tax Office is to ensure Towson University's compliance with nonresident alien tax withholding regulations in a systematic and efficient manner.

To expedite our process, the Nonresident Alien Tax Office employs two web-based software tools:

- **GLACIER™** – A tax information system which collects the facts necessary to determine tax residency status, eligibility for tax treaty exemptions, tax treaty limitations, immigration status changes and events that would cause changes in a person's tax residency status.
- **CINTAX™** – A tax filing system exclusively for nonresident aliens. CINTAX generates all necessary tax filing forms for nonresident aliens who follow the easy step-by-step process.

GLACIER and CINTAX are trademarks of Arctic International LLC and used here with permission.

Contact us for questions concerning payments to foreign nationals and tax regulations affecting nonresident aliens, such as tax withholding, tax treaty exemption, yearend tax reporting requirement and taxpayer identification numbers.

Overview Chinese Translation

非居民之外国人税务办公室的任务是有系统和有效率地确保陶森大学与非居民外国人之间的税收预提遵守税收法规。

为了加快我们的进程，非居民之外国人税务公室采用两种基于网络的软件工具：

- **GLACIER™-**
是一个税务信息系统.它除了收集所需的事实来确定税收居民身份, 税收协定的豁免和限制, 也收集移民身份的变化和活动的资格.
- **CINTAX™ -**
是一个专门用于非居民外国人的报税系统.CINTAX一步一步地帮助非居民外国人完成必要的报税表.

GLACIER和CINTAX是Arctic International LLC的商标, 其使用必须得到许可。

请联系我们了解有关外国国民支付和税收法规的影响,如预扣税款,税务条约豁免, 年终报告要求税收和纳税人识别号码, 以及非居民外国人的问题.

U.S. Taxes – Overview

- The Internal Revenue Service (IRS) is the U.S. government tax agency which issues and enforces federal tax regulations and laws. It has a comprehensive website: www.irs.gov. Each state also has a tax agency.
- There are specific tax laws issued by IRS regarding taxation and reporting of payments made to non-U.S. citizens. See Publication 519 - U. S. Tax Guide for Aliens: www.irs.gov.
- Towson University, as a withholding agent, may be required to withhold U. S. income tax in connection with payments made by the University to foreign nationals who are not U. S. citizens or permanent resident aliens.
- Payments received by a foreign national and possibly subject to tax withholding may include one or more of the following:

Wage/Salary/Compensation Independent Contractor Payments/Consultant Fees Honoraria/Guest Speaker Fees Certain Fellowships/Scholarships Stipends/Living Allowances	Book Allowances Certain Travel Reimbursements/Expenses Royalties Prizes/Awards Reimbursements
---	---

- Towson University may also be required to report these payments to the IRS.
- Foreign nationals who receive payment in the U.S. should file a U.S. tax return.

U.S. Taxes - Overview Chinese Translation

- 美国国税局 (IRS) 是美国政府的税收机构，其主要职责是执行联邦税收法律法规. 它有一个综合性网: www.irs.gov. 每个州也有税务代理。
- 国税局有一些特定税. 这些税遵守税收以及向非美国公民的收支报告颁布的法律. 详情请参阅: Publication 519 - U. S. Tax Guide for Aliens : www.irs.gov.
- 陶森大学为税款扣缴义务人，可能需要保留对那些不是美国公民或永久居民的外国人的外国国民支付无关的美国个人收入所得税。
- 外国国家收到的款项和可能受到扣税款包括以下一个或多个情况：

工资/薪金/补偿 独立承包商付款/顾问费用 酬金/嘉宾演讲费 某些助学金/奖学金 津贴/生活津贴	图书津贴 某些旅游偿还/费用 特许权使用费 奖项/奖励
--	--------------------------------------

- 陶森大学可能还需要报告这些支付款给美国国税局。
- 获得报酬的外国人应交送美国纳税申报单。

U.S. Taxes - Tax Residency Status

The Internal Revenue Service's has four categories of tax residency status. (Please note that these are NOT immigration categories).

- United States citizen
- Permanent resident alien
- Resident alien for tax purposes
- Nonresident alien for tax purposes

All payment forms ask the question: "Are you a US Citizen or Permanent Resident Alien?" If the answer is no, then individuals are referred to the Nonresident Alien Tax Office.

Federal law dictates that Towson University must determine a person's tax status. Individuals referred to the NRA Tax Office will be identified as one of the following:

Resident Alien for Tax Purposes (RA)

A **resident alien** for tax purposes is subject to the same tax regulations as a U. S. Citizen. Resident aliens are taxed on their worldwide income.

Nonresident Alien for Tax Purposes (NRA)

*Separate tax laws regulate those who qualify as a **nonresident alien** for tax purposes. Nonresident aliens for tax purposes are only taxed on their "U. S. source" income.*

NRA and RA definitions apply only at the federal level. They do not apply to state taxes.

Determining Tax Status

A calculation called the Substantial Presence Test (SPT) is used to determine your tax status of RA or NRA. The key factors of the substantial presence test are the history of U.S. visits and the immigration classification during those visits.

- Towson University uses Glacier™ to determine your [tax status](#).
- If the information required for the Substantial Presence Test is not available, the University must by law presume the individual is a NRA and withhold tax accordingly.
- Any reference to "nonresident alien" or NRA on this website means a nonresident alien for tax purposes.
- For more information, see [Publication 519 - U. S. Tax Guide for Aliens: www.irs.gov](#).

U.S. Taxes - Tax Residency Status Chinese Translation

美国国税局有四个纳税居民身份类别。(请注意，这些都不是移民类别) .

- 美国公民
- 永久居住权的外国人
- 有税务目的外籍居民
- 有税务目的非居民外国人

所有的付款方式会问及：“你是美国公民或永久居住权的外国人？”如果答案是否定的，那么个人提交给非居民外国人税务办公室。

联邦法律规定，陶森大学必须确定一个人的纳税地位。被非居民之外国人税务办公室提到的个人将确定为下列之一：

- 有税务目的外籍居民 (Resident Alien)
有税务目的的外籍居民遵守作为一个美国公民相同的税收法规.同时, 外籍居民实行全球征税.
- 有税务目的非居民外国人(Nonresident Alien)
单独的税法规范有税务目的非居民外国人. 其征税的范围只有在“美国境内”的收入.

有税务目的非居民外国人和有税务目的的外籍居民的定义只适用于在联邦一级.他们不适用于州立税收.

确定税务状态

- 所谓的实质性存在试验 (SPT) 是用来分辨您的纳税地位.实质性存在试验的关键因素是访问美国的次数和在期间的移民身份. [点击这里](#) 的例子.
- 陶森大学利用Glacier™确定您的纳税地位.
- 如果测试的大量存在所需要的信息不可用，大学必须依法假定个人是非居民外国人，并停止相应的税收.
- 任何“非居民外国人”的提法，或在本网站的非居民外国人是指有税务目的非居民外国人.

有关更多信息，请参阅 Publication 519 - U. S. Tax Guide for Aliens: www.irs.gov.

U.S. Taxes - Income & Tax Withholding

PAYMENTS DO NOT HAVE TO BE MADE IN CASH OR MADE DIRECTLY TO THE INDIVIDUAL TO BE CONSIDERED INCOME

Payment Type & NRA Withholding Amount

<u>Income Category</u>	<u>Description</u>	<u>Type of Payments</u>	<u>Withholding Amount</u>
Compensation (Dependent)	Employee services (student worker, graduate assistant, faculty, staff)	Wages, Salary, Travel Payments	Graduated tax withholding + additional "non-cash" amount to total wages earned per bi-weekly pay period* (based on single marital status + 1 exemption**)
Compensation (Independent)	Independent contractor services	Consulting Fees, Guest Speaker Fees, Honoraria, Travel Payments	30%
Scholarship/Fellowship	No services required; independent educational activity	Tuition, Room and Board, Stipend/Living Allowance, Travel Payment, Books/Supplies	14% on non-qualified (i.e., taxable) portion of scholarship
Royalty	Passive income for use of intangible goods	Royalty	30%
Other income	No services required; no specific recurring criteria	Prizes, Awards	30%

**In certain cases, individuals from Canada, Mexico, Japan, Korea, American Samoa, the Northern Mariana Islands and students from India may be eligible for additional withholding allowances.*

***The additional "non-cash" tax withholding amount per bi-weekly pay period offsets the standard deduction, which NRAs are not eligible to claim on their W-4/MW 507.*

U.S. Taxes - Income & Tax Withholding Chinese Translation

美国税务-收入和税务扣缴

不用现金或直接向个人索取的付款视为收入

付款方式与非居民外国人扣缴帐户

<u>收入分类</u>	<u>描述</u>	<u>付款类型</u>	<u>预扣金额</u>
补偿(附属)	员工服务 (学生工人, 研究生助理, 教师, 职员)	工资, 薪水, 旅游付款	毕业税扣缴+额外的“非现金”为总工资收入, 且每两周支付期内* (基于单婚姻状况+ 1豁免**)
补偿(独立)	独立承包商服务	咨询费用, 特邀演讲费, 酬金, 旅游付款	30%
奖学金/助学金	无任何所需的服务;独立教育活动	学费, 食宿, 助学金/生活津贴, 旅行支付, 书籍/用品	14%的非合格 (即应纳税) 部分奖学金
版税	不缴税且使用于无形商品的收入	版税	30%
其他收入	任何所需的服务;没有具体性标准	奖品, 奖励	30%

*在某些情况下, 从加拿大, 墨西哥, 日本, 韩国, 美属萨摩亚, 北马里亚纳群岛和来自印度的学生可能有资格获得额外的扣缴税额.

**额外的“非现金”预扣税款(每双周期间)抵消了工资扣除标准, 而非居民外国人没有资格索取他们的W-4/MW 507.

U.S. Taxes - Income & Tax Withholding

Form W-4/MW 507 Employee's Withholding Allowance Certificate

- Towson University uses a modified Employee Withholding Allowance Certificate that combines the federal Form W-4 and the state of Maryland Form MW 507 into one document.
- New Towson University employees complete Employee Withholding Allowance Certificate Form W-4/MW 507 in the Office of Human Resources (OHR) during Employment Eligibility Verification (also called I-9 processing).
- The NRA Tax Office reviews and approves all Forms W-4/MW 507 for new hires who are not U.S. citizens or Permanent Resident Aliens. This includes reviewing tax residency status and tax treaty exemptions.
- A **Nonresident Alien** for tax purposes **MUST** indicate the following on Form W-4/MW 507 for Federal tax.

Line Number	Required Status	Comments
Line 3 – Marital Status	Single	Regardless of actual marital status
Line 5 – Withholding Allowances	1	Regardless of actual number of dependents <i>In certain cases, individuals from Canada, Mexico, Japan, Korea, American Samoa, the Northern Mariana Islands and students from India may be eligible for additional withholding allowances.</i>
Line 6 – Additional Amount	Write Nonresident Alien under Federal on Line 6 on Form W-4/MW507	Per bi-weekly pay period <i>The IRS specifies an additional "non-cash" withholding amount to be added to the total wages by pay cycle frequency. The additional tax-withholding amount per bi-weekly pay period offsets the standard deduction, which NRAs are generally not eligible to claim. See IRS Publication 519 U. S. Tax Guide for Aliens.</i>
Line 7 - NRAs are NOT permitted to claim "EXEMPT" for Federal tax withholding.		

- When an NRA's tax residency changes to Resident Alien, the NRA Tax Office will notify that individual of the opportunity to prepare a revised Form W-4/MW 507.
- U.S. citizens, Permanent Resident Aliens and Resident Aliens for tax purposes should follow the instructions on Form W-4/MW 507. They are able to choose the number of allowances to claim.
- There is no mandatory State of Maryland withholding requirement for NRAs.

**Other employers may have different procedures than the ones described here.*

U.S. Taxes - Income & Tax Withholding Chinese Translation

美国税务-收入和税务扣缴

表格W-4/MW 507雇员扣缴津贴证书

- 陶森大学使用了校正的Employee Withholding Allowance Certificate. 它是由联邦表格W4和马里兰州立表格 MW507合成的一个文件.
- 在就业资格验证(也称为I-9)期间,新陶森大学雇员需在人力资源(人事部)完成员工扣缴津贴证书表格 W4/MW507.
- 非居民外国人税务办公室审查和核准一切不是美国公民或永久居民的外国人形式的W-4/MW 507.这包括审查税务居民身份和税务豁免条约.
- 有税务目的非居民外国人必须按下面的表格W-4/MW 507说明为联邦缴税。

行号	需要状态	评论
3号线 - 婚姻状况	单个	无论实际婚姻状况
5号线 - 预提津贴	1	不论其家属的实际人数 <i>某些情况下, 从加拿大, 墨西哥, 日本, 韩国, 美属萨摩亚, 北马里亚纳群岛和来自印度的学生个人可能有资格获得额外的扣缴税额。</i>
6号线 - 附加额	写 非居民外国人 根据联邦条款 的6号线表 W-4/MW507	每双周发薪期 <i>在支付期间,</i> 美国国税局指定一个额外的“非现金”预提数额增加至工资总额。 额外的“非现金”预扣税款(每双周期间)抵消了工资扣除标准, 而非居民外国人没有资格认领. 请参阅Publication 519 - U. S. Tax Guide for Aliens.
7号线 - 非居民外国人不得申报“豁免”的联邦所得税。		

- 当非居民外国人变成外籍居民时, 非居民外国人税务办公室将通知该个人的修订表格W-4/MW 507.
- 美国公民, 永久居民, 外国人和有税务目的的外籍居民应按照表格W-4/MW507的指示行事. 他们可以选择众多津贴要求.
- 非居民外国人在马里兰州没有州立的税款预扣.

**相比这里的描述, 其他雇主可能有不同的程序.*

U.S. Taxes - Income & Tax Withholding

PAYMENTS DO NOT HAVE TO BE MADE IN CASH OR MADE DIRECTLY TO THE INDIVIDUAL TO BE CONSIDERED INCOME

Scholarships/Fellowships

- A scholarship/fellowship may have both non-taxable (qualified) and taxable (non-qualified) items.
 - **Nontaxable items typically include:**
 - Tuition
 - Book Allowance
 - Mandatory University Fees and Technology Fees
 - Mandatory Health Insurance
 - **Taxable items typically include:**
 - Room and Board
 - Fellowship Stipend (which does not require a service to be performed)
 - Living Allowance
 - Cash Award
 - Travel Payment/Reimbursement
 - Compensation (include a fellowship stipend which does require a service to be performed)
- The taxable portion of a scholarship is subject to 14% withholding tax unless exempt by a tax treaty.
- Even if a scholarship or fellowship is not paid directly to the individual, tax is still applied to the total non-qualified amount.
- For students with taxable non-qualified scholarship amounts, Towson University will charge the amount of tax due to the student's account.
- For more comprehensive information see [IRS Publication 970 – Tax Benefits for Education: www.irs.gov](https://www.irs.gov).

U.S. Taxes - Income & Tax Withholding Chinese Translation

美国税务-收入和税务扣缴

不用现金或直接向个人索取的付款视为收入

奖学金/助学金

- 奖学金/助学金可能同时拥有非应税（资格）和应税（非合格）的项目。

- **免税的项目通常包括：**

学费

图书津贴

义务性的大学学费和技术费用

义务性医疗保险

- **应税项目通常包括：**

食宿

助学金薪俸(不要求必须履行的服务)

生活津贴

现金奖

旅游付款/报销

补偿(包括一个需要执行的服务助学金薪俸)

- 该奖学金应税部分是受14%的预提税管制，除非被豁免征税条约。
- 即使奖学金或助学金不是直接支付给个人，税收仍是应用到总非合格的数额里。
- 对于应税非合格学生的奖学金，陶森大学将从学生的帐户收取税款数额。
- 请参阅更全面的信息, IRS Publication 970 – Tax Benefits for Education: www.irs.gov.

U.S. Taxes - Income Tax Treaties

- An income tax treaty is an agreement between the U. S. and a foreign country to minimize double taxation.
- Certain taxable payments made to foreign nationals may be **exempt from** (*not subject to*) U. S. tax based on the terms of the income tax treaty between the U. S. and a foreign national's country of tax residency.
- The United States maintains income tax treaties with over 60 countries throughout the world.
- No two tax treaties are alike.
- Tax treaty exemptions are typically valid for a specified number of years and specified annual dollar amount.
- The existence of an income tax treaty does not guarantee an exemption from tax withholding.
- Income tax treaties apply to federal tax but not necessarily to state tax. The State of Maryland **does not** recognize tax treaties.

IRS [Publication 901 - U. S. Tax Treaties](#) provides more extensive information regarding tax treaties. All IRS publications and tax treaty texts are available on the IRS website: www.irs.gov.

U.S. Taxes - Income Tax Treaties Chinese Translation

美国税务-所得税条约

- 所得税条约是美国和外国的协议，以尽量减少双重征税。
- 在美国和外国所得税条约下,某些外国公民纳税可**豁免**(但不受)美国居住的税收。
- 在世界各地,美国保持与60多个国家有所得税条约协定。
- 没有两个税务条约是完全相同的。
- 税务豁免条约的有效期通常以年数计数，并规定每年的美元数额。
- 所得税条约的存在并不能保证从预扣税豁免。
- 所得税条约适用于联邦税收，但不一定是州立税收.马里兰州不认可税务条约。
- IRS [Publication 901 - U. S. Tax Treaties](#) 提供更广泛且有关于税务条约的资料.所有出版物和国税局的税务条约文本可在IRS网站: www.irs.gov

U.S. Taxes - Income Tax Treaties

Claiming Exemption

- In order to claim a tax treaty exemption from tax withholding, a nonresident alien must:
 - Qualify and meet specified conditions
 - Have a U.S. [Taxpayer Identification Number](#) (TIN)
 - File required treaty exemption and tax forms
 - Form 8233 Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual – To claim a tax treaty benefit for compensation income, including employee, consultant, honoraria, and independent contractor payments.
 - Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding – To claim a tax treaty benefit for a non-service scholarship/fellowship, stipend and royalty payment.
 - Form W-9 Request for Taxpayer Identification Number and Certification – Applicable only to resident aliens for tax purposes. Nonresident aliens should NOT sign this form.
- NRA Tax Office determines eligibility for tax treaty exemption.
- Tax treaty exemption claims must be renewed annually prior to January 1st in the following manner:
 - Compensation tax treaty exemption - Every year for the period in which treaty is valid.*
*A new Form 8233 and Form W-4/MW 507 must be completed and signed annually.
 - Scholarship tax treaty exemption - Every 3 years for the period in which treaty is valid.

U.S. Taxes - Income Tax Treaties Chinese Translation

美国税务-所得税条约

申报豁免

- 为了申报在预扣税款之中的税收豁免，非居民外国人必须：
 - 拥有资格和符合规定的条件
 - 有一个美国 [纳税人识别号](#) (TIN)
 - 文件要求条约和豁免税务表格
 - Form 8233 Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual
-要求补偿收入.包括雇员，顾问，佣金税收协定，独立承包人支付
 - Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
-要求对非服务奖学金/助学金，薪俸和专利支付税收协定受益.
 - Form W-9 Request for Taxpayer Identification Number and Certification
-只适用于有税务目的的外籍居民.非居民外国人不应该签署这份表格.
- 非居民外国人税务办公室决定对税务条约的豁免资格。
- 税务条约豁免债权必须每年在1月1日之前更新，以下列方式：
 - 补偿税豁免条约-在条约有效期一年之内有法律效应.*

*新的表格8233表和W-4/MW 507必须完成并每年签署
 - 奖学金税务条约豁免-在条约有效期三年之内有法律效应.

U.S. Taxes - Taxpayer Identification Number (TIN)

- Towson University is required by law to have a Taxpayer Identification Number (TIN) for all persons, including foreign nationals, who receive payments from Towson University.
- Any foreign national who claims an income tax treaty exemption must have a taxpayer identification number.
- Students who have taxable scholarships need a TIN even if not employed.
- The TIN is either one of the following:
 - Social Security Number (SSN)
 - Individual Taxpayer Identification Number (ITIN)

Social Security Number - SSN

- You may begin to work if you don't have a SSN, as long as you have completed the I-9 process in the Office of Human Resources.
- In order to be **paid** by Towson University, you must have a Social Security Number.
- The only way to obtain a SSN is if you have on-campus employment.
- Towson University does not issue Social Security Numbers; they are issued by a federal agency called the Social Security Administration.
- In order to apply for a Social Security Number, follow this process:
 1. Obtain a letter from your hiring supervisor stating that you have on-campus employment. Use the [sample letter](#) located on the ISSO website for this purpose.
 2. Take the completed letter signed by your supervisor to the International Student and Scholar Office (ISSO) to certify your immigration status and employment eligibility.
 3. Complete [Form SS-5](#) Application for a Social Security Card.
 4. You must apply in person for a SSN at the [local office](#); you should bring with you a completed SS-5 Form, the letter from the ISSO, your passport, I-94, and I-20.
 5. Request a receipt confirming your application and the date you applied for a SSN.
 6. It typically takes 2 weeks to receive your SSN card in the mail.
 7. Once you have received your SSN, contact the NRA Tax Office to make an appointment in order to complete the hiring process.
- For more information on how to obtain a Social Security Number, see the Social Security Administration website at: <http://www.ssa.gov> or ISSO handout.
- [Click here](#) for the Student Employee Orientation checklist.

Individual Taxpayer Identification Number - ITIN

- If a foreign national needs a taxpayer identification number and is not eligible for a social security number, then he/she should apply for an ITIN. (e.g., a F-2 visa holder who is not authorized to work, but may be claimed on a tax return).
- Dependents of foreign nationals who are eligible to be claimed on a tax return must have an ITIN.
- The NRA Tax Office at Towson University is a certifying acceptance agent for ITIN applications, and can facilitate your application. To apply for an ITIN, please contact the NRA Tax Office.
- To apply for an ITIN on your own, follow the instructions on IRS [Form W-7 Application for IRS Individual Taxpayer Identification Number](#).

For more information regarding the ITIN, please see the IRS website at: www.irs.gov.

U.S. Taxes - Taxpayer Identification Number (TIN) Chinese Translation

美国税务-纳税人识别号 (TIN)

- 陶森大学法律要求每一个人拥有纳税人识别号 (TIN) , 包括获得陶森大学付款外国国民.
- 任何索取所得税豁免条约外国国民必须有一个纳税人识别号.
- 有需要纳税的学生奖学金需纳税人识别号即使没有被雇用.
 - 在纳税人识别号是下列之一: 社会安全号码 (SSN) 个人报税识别号码 (ITIN)

社会安全号码-Social Security Number

- 即使你没有社会安全号码, 只要你已完成在人事部的I-9审批, 你也可以开始工作.
- 为了能够得到由陶森大学支付的工资, 你必须有一个社会安全号码.
- 获得社会安全号码的唯一方法是在校就业.
- 陶森大学不发行社会安全号码, 它们是由一个联邦机构-社会安全局颁发.
- 为了申请社会安全号码, 按照此过程:
 1. 获取一封由招聘主管证明你在校工作的信. 使用 [样本信](#) 位于ISSO网站.
 2. 将这封由你的雇主签了字且完整的信带到ISSO. ISSO办公室会审核你的移民状况和雇佣的合格性
 3. 完成 [SS-5表格](#) 并申请社会安全卡.
 4. 你必须亲自在[当地办事处](#) 申请社会安全卡; 你应该带完整的SS-5表, 由ISSO写的信, 你的护照, I-94卡和I-20 Form.
 5. 请求社会安全局确认他们收到你的申请和你申请社会安全号码的日期.
 6. 通常需要2周才能收到你的社会安全卡.
 7. 一旦你已经收到你的社会安全号, 与非居民外国人税务办公室联系, 以便完成了招聘过程.
- 欲了解更多有关如何获得社会安全号码的信息, 请参阅社会安全局网站: <http://www.ssa.gov> 或ISSO印刷品.
- [点击这里](#) 为学生员工雇佣清单.

个人报税识别号码-ITIN

- 如果一个外国国民需要一个纳税人识别号, 但是没有资格申请社会安全号码, 那么他/她应该申请ITIN. (例如, F-2未经授权的工作签证持有者, 但是可能在一个纳税申报要求里).
- 有资格报税的外国国民家属必须有一个ITIN.
- 陶森大学的非居民外国人税务办公室是一个接受申请ITIN认证的代理, 并可以协助申请程序. 如要申请ITIN, 请与非居民外国人税务办公室联系.
- 为了申请自己的ITIN, 你必须按照国税局的指示IRS [Form W-7 Application for IRS Individual Taxpayer Identification Number](#).

欲了解更多有关ITIN信息, 请参阅美国国税局网站:www.irs.gov.

U.S. Taxes - Other Federal Payroll Taxes

FICA/Medicare Withholding

- In addition to income tax, employees are subject to two other payroll deductions - FICA and Medicare - unless an exemption applies.
- The current rates are:

Name	Description	Current Rate	Maximum Amount Taxable
FICA	Federal Insurance Contributions Acts; also referred to as Social Security tax	6.20%	\$94,200 (2006)
Medicare	Federal health insurance program for certain individuals age 65 or older	1.45%	All earnings

- Employees and employers each contribute at the same tax rate for FICA and Medicare. That means the total amount collected is 12.4% for FICA and 2.9% for Medicare.
- To read more about FICA and Medicare, see the Social Security website at: <http://www.ssa.gov>.

U.S. Taxes - Other Federal Payroll Taxes Chinese Translation

美国税务-其他联邦工资税

FICA /医疗扣缴

- 除了所得税，员工受到其他两个工资扣除-FICA和医疗保险-除非获得豁免。
- 当前的利率：

名字	描述	现行汇率	最高限额缴税
FICA	联邦保险公款法案，也被称为 社会保障税	6.20%	94,200美元 (2006)
医疗保险	为65岁以上人的联邦医疗保险计划	1.45%	所有的收入

- 雇员和雇主为医疗保险和FICA贡献相同的税率。
这意味着收款的FICA总额为12.4%，医疗保险的总额为2.9%。
- 要了解有关更多FICA和医疗保险，请参阅社会保障网站：<http://www.ssa.gov>。

U.S. Taxes - Other Federal Payroll Taxes

FICA/Medicare Exemptions

Salary or wage payments made to nonresident aliens are subject to FICA/Medicare tax unless one of the following exemptions applies.

Nonresident Alien Exemption [Treasury Regulation § 1.3121(b)(19)]

The nonresident alien exemption applies to a foreign national who is:

- A nonresident alien for tax purposes.
- Present in the U. S. under an F, J, M, or Q visa.
- Performing services in accordance with the primary purpose of the visa's issuance (the primary holder of the visa, -1).

For students who are NRAs for tax purposes, credit load is not a factor.

The spouse and dependent children of the primary visa holder are not eligible for this exemption.

Student Exemption [Treasury Regulation § 1.3121(b)(10)]

The student exemption applies to those who work for the institution at which he/she is enrolled and regularly attends classes.

This rule applies only during times when a student is taking a minimum of 6 credit hours.

Towson University applies the NRA exemption first. In the year in which an individual becomes a resident alien for tax purposes, the University begins withholding FICA and Medicare on January 1st unless the student exemption applies. If you believe FICA/Medicare has been withheld in error, you should contact your employer to request a refund.

U.S. Taxes - Other Federal Payroll Taxes Chinese Translation

美国税务-其他联邦工资税

FICA /医疗保险豁免

除非下列豁免之一，非居民外国人的薪金或工资支付受到FICA/医疗保险税制约。

非居民外国人豁免 [Treasury Regulation § 1.3121(b)(19)]

非居民外国人豁免适用于外国国民：

- 有纳税目的非居民外国人。
- 在美国目前正在持有F，J.M，或Q签证的人。
- 有着表演服务目的的签证持有者（主要签证持有者）。

有纳税目的非居民学生受国家税收管制，信贷不是其主要因素。

其配偶及签证持有者的主要抚养子女是没有资格获得这项豁免的。

学生豁免 [Treasury Regulation § 1.3121(b)(10)]

学生豁免适用于那些在校登记工作且定期参加课程的学生类别。

本规则仅适用于当学生注册至少6个学分或更多学分的情况。

陶森大学为非居民外国人首先申请豁免。在这一年中，如果个人成为税务居民的外国人，除非学生获得豁免，大学从1月1号开始代扣FICA和医疗保险。如果你认为FICA/医疗保险存在错误扣留，你应该联系你的雇主并要求退款。

U.S. Taxes - State Taxes

Maryland Residency

Below is a simple illustration of state residency status most applicable to Towson University students and scholars. For complete information, see the [State of Maryland](#) website.

- Residency status for Maryland **state** tax purposes is determined by where you live. The federal tax concepts of resident alien and nonresident alien do not apply.
- If you live in Maryland during all or part of the year, you are a resident **during** that time.
- If you live outside the State of Maryland for the entire tax year, you are a **nonresident**.

Maryland Withholding

- Towson University uses a modified [Employee Withholding Allowance Certificate](#) that combines the federal Form W-4 and the State of Maryland Form MW 507 into one document.
- The State of Maryland allows individuals to claim exempt from (not subject to) state tax withholding if they meet the two conditions specified on the form. Full-time students (single, under 65) are generally permitted to claim exempt if they earn less than \$8,750 per year.
- States may impose penalty and interest charges for underwithholding if insufficient state taxes are withheld.

Websites for Other States

Delaware	http://www.state.de.us/revenue/default.shtml
Pennsylvania	http://www.revenue.state.pa.us
Virginia	http://www.tax.virginia.gov/
Washington,DC (District of Columbia)	http://www.washingtondc.gov
West Virginia	http://www.state.wv.us/taxdiv/
Federation of Tax Administrators State Tax Forms	http://www.taxadmin.org/fta/link/FORMS.html

U.S. Taxes - State Taxes Chinese Translation

美国税务-州立税务

马里兰州居民

下面是一个州立居民身份的简单例子. 它同时也最适合陶森大学的学生和学者. 有关完整的信息, 请参阅 [State of Maryland](#) 网站.

- 马里兰州居民身份状态的税务取决于你住在哪里.
外国居民和非居民外国人的联邦税的概念并不适用州立税法.
- 如果你住在马里兰州的居住一年或不到一年, 在那个时候你是一个马里兰州的居民.
- 在整个纳税年度, 如果你不在马里兰州, 你是一个**非居民**.

马里兰州扣缴

- 陶森大学使用了校正的 Employee Withholding Allowance Certificate. 它是由联邦表格W4和马里兰州立表格 MW507合成的一个文件.
- 在马里兰州允许个人申报豁免 (不完全取决于) 国家预扣税款, 但申请人必须符合两个表格中指定的条件.
如果申请人收入低于\$8,750且是全日制学生 (在65岁以下的单身), 这种情况通常都获准豁免.
- 如果本州税收不足, 州立机构将对那些低于扣缴的人罚款或收取利息.

网站的其他国家

特拉华州	http://www.state.de.us/revenue/default.shtml
宾夕法尼亚州	http://www.revenue.state.pa.us
弗吉尼亚州	http://www.tax.virginia.gov/
华盛顿 (哥伦比亚特区)	http://www.washingtondc.gov
西弗吉尼亚州	http://www.state.wv.us/taxdiv/
联合会国家税务局税务管理形式	http://www.taxadmin.org/fta/link/FORMS.html

U.S. Taxes - How Taxes Are Used

Federal Income Tax

Federal income taxes pay for things like national defense, social programs, law enforcement and interest on the national debt.

State Income Tax

State and local income tax revenues are used for public education, police and fire protection, schools and roads.

FICA

FICA (also known as Social Security tax) provides benefits for retired workers, people with disabilities and their dependents.

Medicare

Medicare helps workers, retired workers and their spouses to pay for medical care when they are 65 years of age and older.

U.S. Taxes - How Taxes Are Used Chinese Translation

美国税务-税收如何使用

联邦所得税

联邦收入税用于如国防，社会福利计划，执法和国家债务的利息等。

州所得税

州立和地方所得税收入用于公共教育，警察和消防，学校和道路。

FICA

FICA (也称为社会保障税) 为退休职工，残疾人士及他们的家属提供福利。

医疗保险

当工人，退休工人和他们的配偶在65岁以上，医疗保险支付医疗费用。

(A product of Arctic International, LLC)

GLACIER . . .

Is a secure web-accessed software database to determine your tax status.

A record will be set up under your name and you will be asked to enter immigration and other information to determine your tax status.

Once the information is enter, Glacier analyzes the data to determine your tax residency status, tax treaty exemptions and tax withholding. It also generates necessary IRS forms for your tax record, including:

- Tax Summary Report
- Tax treaty forms

Once you are entered in the system, the database tracks a person's tax residency status, immigration expiration and tax treaty limits.

GLACIER Access

Each user is assigned a unique password for access, which they receive via e-mail. The "From" address reads: support@online-tax.net.

Any e-mail from support@online-tax.net is important and requires prompt attention.

Towson University Tax File

NRAs are responsible for working with the NRA Tax Office to ensure their individual tax file is current. In order to facilitate this process, the NRA Tax Office will contact NRAs for the following reasons:

- Supporting documentation
- Updating GLACIER record
- Change in tax file status

Please note: It is Towson University's policy to apply the maximum tax withholding rate for individuals who do not complete its process for determining tax residency status.

Supporting Documentation

The NRA Tax Office is required to collect copies of immigration documents in order to substantiate tax residency status and to maintain a tax file for each nonresident alien.

- Passport and U.S. visa
- I-94 arrival card
- Applicable visa form: Form I-20, DS 2019, I-797, etc.

GLACIER CONTINUED . . .

A complete tax file contains:

- Tax Summary Report (GLACIER form)
- Relevant tax withholding & tax treaty documents.
- Copies of immigration documents.

Updating Record

NRAs are responsible for ensuring their GLACIER record contains current information. NRAs should update their GLACIER record for:

- Change in TIN (e.g., obtaining a Social Security Number)
- Immigration status changes (e.g., receiving permanent resident status)
- Change in departure date (e.g., extending studies in U.S.)
- Address change
- Telephone & e-mail address change
- Change in payment relationship (e.g., beginning to work at Towson University)

Change in Tax File Status

The NRA Tax Office will contact NRAs via e-mail from GLACIER in the following instances:

- Missing TIN
- Residency Status Change
- Immigration Status Expiration
- Tax Treaty Renewal
- FICA Exemption Change
- Incomplete Tax File

美国税务- GLACIER™ (A product of Arctic International, LLC)

GLACIER . . .

是一种安全的网络浏览软件，其数据库可以确定你的纳税状况。

一个记录将被设置在你的名字下面，你会被要求输入移民及其他资料到这个数据库，以确定你的纳税状况。

一旦信息输入，GLACIER分析数据，以确定你的税务居民身份，税收条约和豁免预扣税。

它还生成美国国税局相关的纳税记录，包括形式：

- 税务报告摘要
- 税务条约的形式

一旦你把信息输入系统，数据库将会跟踪你的税务居民身份，移民到期和税收协定的限制。

GLACIER访问

每个用户通过电子邮件接收并获取独特的密码。从“获取报告”地址为：support@online-tax.net。

任何从 support@online-tax.net 的邮件都是及其重要的，应注意及时查收。

陶森大学税务档案

非居民外国人理应与非居民外国人税务办公室合作，以确保其个人税务档案是最新的。

为了促进这一进程，非居民外国人纳税办公室会通过以下方式联系非居民外国人：

- 支持文档
- [更新GLACIER记录](#)
- 变更税务文件的状态

请注意：对于那些没有完成确认税收居民身份过程的个人，陶森大学的政策是采用最高税率代扣。

支持文件

非居民外国人税务办公室需要收集移民文件的副本，以便确保税务居民身份证明，并保存每个非居民外国人税收文件。

- 护照和签证
- I - 94入境卡
- 适用签证表格：I - 20表格，DS 2019，I- 797等

一个完整的税收文件包含：

- 税务总结报告（GLACIER形式）
- 预提所得税及相关税收协定的文件
- 移民文件的副本

更新记录

非居民外国人负责更新GLACIER包含的所有信息。其更新的原因有：

- TIN变化（例如，获得社会安全号码）
- 移民状况的变化（例如，获得永久居民身份）
- 在出发日期的变化（例如，延长留美学习的时间）
- 地址变更
- 电话和电子邮件地址变更
- 在支付关系的变化（例如，开始在陶森大学工作）

变更税务文件状态

非居民外国人税务办公室将通过GLACIER的电子邮件向所有的非居民外国人发送相关信息：

- 遗失的TIN
- 居民身份变化
- 移民身份到期日变化
- 续签的税收协定
- 变更FICA豁免

不完整的报税文件

Tax Filing – Overview

- It is each foreign national's responsibility to file appropriate federal and state tax forms each tax year.
- Failure to file a federal tax return could jeopardize chances of obtaining approval for future visa or residency status changes.
- If you have not filed a tax return for prior years, you may still do so. Include a letter explaining why you did not file.
- A Taxpayer Identification Number (TIN) must be written on all forms. For more information, see [Taxpayer Identification Number](#).
- For more information about federal tax filing obligations, see the IRS website at: <http://www.irs.gov>.

For more information about state tax filing, see the State of Maryland's Comptroller website:
<http://www.marylandtaxes.com>.

Tax Filing – Overview Chinese Translation

报税-概述

- 在每一个纳税年度, 每一个外国公民有责任地并适当地报联邦及州税.
- 没有提交联邦纳税申报可能危及未来获取签证或居留身份变更批准的机会.
- 如果你没有报前几年的税表, 你还是只报今年税。在报税时需要一封信来解释为什么你没报以前的税.
- 纳税人识别号码 (TIN) 必须写在所有表格上. 有关更多信息, 请参阅 [纳税人识别号码](#).
- 如需有关联邦报税义务的信息, 请参阅美国国税局网站: <http://www.irs.gov>.
- 如需有关州立税收的备案信息, 你访问马里兰州州审计局: <http://www.marylandtaxes.com>.

Tax Filing - Yearend Tax Statements

The following are yearend tax statements. Foreign nationals receiving payment from Towson University may receive any of the following yearend tax statements. These forms are important and provide the information needed to complete your tax return.

Form	What is Reported	Issued By	Comments
W-2	Wage and Tax Statement Statement of wage and tax payments for the previous calendar year.	January 31st	
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	Taxable scholarship and treaty-exempt employment compensation also reported in Box 16 - State Wages on Form W-2.
Note: Recipients of taxable scholarships will receive BOTH forms. Nontaxable scholarship amounts are not reported on any yearend tax statement.			

Tax Filing - Yearend Tax Statements Chinese Translation

报税-年终税务报表

以下是年终税务报表. 接受陶森大学付款的外国国民, 可能会收到以下年底税务报表. 这些表格很重要, 为以后完成报税表的资料提供证明.

表	报告内容	发行日:	评论
W-2表	工资和税务报表 工资声明和上一个日历年度纳税.	1月31日	
1042-S	外国人士在美国的收入来源扣缴 应税奖学金/助学金基金, 就业补偿税务豁免条约和非雇员支付 (例如, 独立的承包商)	3月15日	应税奖学金和条约豁免就业补偿另据报道, 在方框16 - 关于国家工资表格W - 2。
注: 对应税奖学金的得主将获得两种形式的表格. 免税的奖学金金额不需要报告任何年终税表.			

Tax Filing - Other Yearend Tax Statements

Other yearend tax statements foreign nationals may receive are listed below.

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	Any NRA who needs Form 1098-T may request one from the Bursar's Office.
1099	<p>Statement of income from various sources such as personal/consulting services, interest, and dividends.</p> <p>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	

Tax Filing - Other Yearend Tax Statements Chinese Translation

报税-其他年末税单

其他年终税务报表外国人可能会收到如下。

表	报表内容	发行日	评论
1098 - T	<p>学费证明</p> <p>支付学费证明.</p> <p>注意: 非居民外国人不能要求申报教育学分.</p>	January 31st	任何需要表格1098 – T的非居民外国人可能要求学校财务室给予.
1099	<p>个人/咨询服务不同来源的收入和红利的评估报告.</p> <p>最常见的是 :</p> <p>1099 - DIV (股息收入)</p> <p>1099 - INT (利息收入)</p> <p>1099 -B (经纪交易, 例如, 对股票销售)</p> <p>1099 -MISC (杂项收入)</p>	January 31st	

Tax Filing - CINTAX™
(A product of Arctic International, LLC)

NRAs must mail his/her tax return as required by Internal Revenue Service procedures; the IRS does not accept electronic submission of tax returns from NRAs.

CINTAX may be used to only complete a federal tax return. It is a secure web-based tax preparation system specifically designed to help NRAs complete the U. S. federal income tax forms 1040NR & 1040NR-EZ.

Towson University offers FREE use of the software CINTAX to nonresident aliens associated with the university who need to file yearly federal tax documents.

Because it is specifically designed to help NRAs file a tax return, it is easy to use and generates the appropriate federal tax documents for each NRA.

To get started:

- Either login to Glacier or obtain a password from the NRA Tax Office.
- Collect all yearend statements and last year's tax return (if any).
- Have your immigration documents available for reference.

When finished with completing tax information:

- Print all forms.
- Sign the tax return.
- Attach copies of required yearend tax statements.
- Write a check for any tax due.

Mail to the address specified.

Tax Filing - CINTAX™ Chinese Translation (A product of Arctic International, LLC)

报税- CINTAX™

完整的国际税务筹划

(A product of Arctic International, LLC)

非居民外国人必须按美国国税局报税程序来邮寄税表;国税局不接受任何非居民外国人以电子方式提交的报税表.

CINTAX是唯一用来完成联邦报税表的软件.

这是一个安全的基于网络报税的系统,专门用于帮助非居民外国人完成美国联邦所得税表格1040NR和1040NR-EZ.

陶森大学免费提供CINTAX软件的使用.此软件帮助那些每年需要提交相关的联邦税务文件的非居民外国人.

因为它是专门用来帮助非居民外国人进行报税的,所以它使用很简单,也同时生成相应的联邦税务文件.

开始使用:

- 要么登录GLACIER或从非居民外国人税务办公室获得密码.
- 收集所有年终报表和去年的报税表(如有).
- 提供移民文件,以供参考.

当完成了填写纳税信息:

- 打印所有形式.
- 签署报税表.
- 附上所需年底报税表副本.
- 如有需要,请为你要支付的任何税款写支票.

邮件必须寄到指定的地址.

Tax Filing - Federal Tax Return

The Internal Revenue Services does not allow NRAs to file his/her tax return electronically.
Forms must be mailed by filing deadline.

What Form	Form Name	Who	When to File (filing deadline)	What You Need
Form 1040NR	U. S. Nonresident Alien Income Tax Return	Nonresident Alien With income	April 15th	Form W-2 Form 1042-S Form 1099
Form 1040NR-EZ	U. S. Income Tax Return for Certain Nonresident Aliens With No Dependents	(including taxable scholarship)	June 15th (for those with taxable scholarships & no earned income) E-filing is not an option	
Form 1040	U. S. Individual Tax Return	Resident Alien With income	April 15th	Form W-2 Form 1098-T Form 1099
Form 1040-EZ	Income Tax Return for Single & Joint Filers With No Dependents			
Form 1040X	Amended U. S. Individual Income Tax Return	Nonresident Aliens & Resident Aliens	Within 3 years after the date original return was filed	Copy of original tax return
Form 4868	Application for Automatic Extension of Time to File U. S. Federal Tax Return*	Nonresident Aliens and Resident Aliens With Income	April 15th	*You will owe interest on any tax not paid by April 15th.
Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	Nonresident Aliens who qualify for tax treaty benefit and did not complete Form 8233 for tax withholding exemption during the tax year.	April 15th – if income earned	Publication 901 U.S. Tax Treaties
Form 8843	Statement for Exempt Individuals	Nonresident Aliens who are: Students under F, J, M or Q visa Teacher/trainer under J or Q visa Other categories applicable to Form 8843 – see IRS website for more information	April 15th – If income earned June 15th – If no income earned	University contact information Immigration documents <i>If you do not have a U. S. tax ID number, leave that box blank on the form.</i>

Tax Filing - Federal Tax Return Chinese Translation

报税-联邦报税表

美国国税局不允许非居民外国人提交他/她的电子报税表。
在最后期限之前，邮寄所有表格。

表格名	表格内容	适用种类	邮寄文件时间 (申请的截止日期)	所需要的表格
表 1040N R	美国非居民外国人个人所得税申报表	非居民外国人入息 (包括应税奖学金)	4月15日 6月15日 (对于那些应税所得奖学金且无收入的学生) 电子提交不是一种选择	W - 2表 1042 - S 表格 1099 表格
表 1040N R - EZ	美国所得税申报表中对某些非居民外国人在没有家属			
表格10 40	美国人士报税表	有收入的居民外国人	4月15日	W - 2 表格 1098 - T 表格 1099 表格
表格10 40 -EZ	没有眷属所得税单的联合申报			
表格10 40X	经修正后的美国个人所得税报税	非居民外国人及外国居民	原始文件提交的三年之内	原始报税表副本
表格48 68	自动延长时间的联邦报税表的申请人*	非居民外国人和有收入的外国人居民	4月15日	*如不在4月15日前支付税务，将会有利息生成
表格88 33	条款基于第6114或7701(b)披露	在纳税年，没有完成表格8233的非居民外国人满足预提税的豁免	4月15日- 如果有所得收入	出版901美国税务条约
表格88 43	报表(豁免报税)个人证明	非居民外国人： 学生在F，J，M或Q签证下 在J或者Q签证下的教师/训练人员 更多信息，请参阅美国国税局网站	4月15日- 如果有所得收入 6月15日- 如果没有所得收入	大学联系方式 移民文件 无报税识别号码，请将该框的表格列为空白。

Tax Filing - Maryland Tax Return

CINTAX DOES NOT PREPARE THE STATE TAX RETURN.

The State of Maryland has different tax laws and definitions. Maryland's general rule to determine residency.

- If you live in Maryland during the tax year and have income in Maryland, you file a Resident Tax Return.
- If you live outside Maryland during the entire tax year and have Maryland income, you file a Nonresident Tax Return.
- If you live in Maryland and another U. S. state during the same tax year, you file as a part-year resident for the time you lived in Maryland using Resident Individual Form. You also may need to complete a Nonresident Individual Form if you continue to receive Maryland income after moving out of the state.

Maryland does not recognize tax treaties. Nonresident aliens with treaty exemptions from federal taxes may be subject to state taxes.

i-File

You can file your state tax return electronically. iFile is the State of Maryland's electronic filing system, which allows you to file your Maryland tax return for free online. For more information, see:

<https://ifile.marylandtaxes.com/default.asp>

What Form	Form Name	When to File (filing deadline)	What You Need
Form 502	Maryland Tax Return (Resident Individual)	April 15th	Completed Federal Tax Return Form W-2* Form 1042-S Form 1099 *Remember that Box 16 – State Wages includes both earned income and taxable scholarship amounts.
Form 503	Maryland Tax Return Short Form (Resident Individual)		
Form 505	Maryland Tax Return (Nonresident Individual)		

Tax Filing - Maryland Tax Return Chinese Translation

报税-马里兰州立报税表

CINTAX并不协助准备州税务申报.

在马里兰州有不同的税法 and 定义。以下是马里兰州的一般确定居住身份的规则。

- 在纳税年，如果你住在马里兰州并有来自马里兰州有收入，你必须要做居民报税。
- 在纳税年，如果你住在马里兰州以外并有来自马里兰州的收入，你必须做非居民报税表。
- 在纳税年，如果你住在马里兰州和在美国的另一个州，有两类税需要申报。
如在马里兰州居住，你用Resident Individual Form来申报作为一个部分马里兰州居民的税表。
如不在马里兰州居住，你得到来自马里兰州的收入，那时你需要完成Nonresident Individual Form.

马里兰州不承认税务条约。与联邦税豁免条约非居民的外国人可能会受到国家税收。

i -文件

你可采用电子报税表的状态。iFile是马里兰州的电子档案系统。

它允许你网上免费报马里兰州的税。有关更多信息，请参阅：

[通过https://ifile.marylandtaxes.com/Default.asp的](https://ifile.marylandtaxes.com/Default.asp)

表格名称	表格内容	邮寄文件时间 (申请截止日期)	需要的文件
表502	马里兰州州税报税表 (居民)	4 月 15日	完成联邦报税表 W - 2表* 1042-S 表格 1099 表格 *请记住，方框16 – 州立收入既包括工资收入也包括应纳税所得奖学金。
表503	马里兰州州税报表- 简表 (居民)		
表505	马里兰州州税报税表 (非居民)		

Tax Filing - Duplicate W-2

How to Obtain Duplicate W-2 Forms

For Towson University employees: To print a duplicate W-2 from State of Maryland Central Payroll Bureau website:

- Visit: <http://compnet.comp.state.md.us/cpb>.
- You will need to have the following information available:
 - **SSN** - Your Social Security Number
 - **Agency Number** - The 6 digit code of the agency as it appears on your latest pay stub.
 - **Check Number/Advice Number** - A check/advice number from your latest pay stub.
- If you cannot obtain a duplicate W-2 from the website, call Central Payroll Bureau at: 410.260.7964.

For Chartwells' employees: Contact Chartwells via e-mail: w2reprints@compass.usa.com. The telephone number is: 1-888-295-7206.

For All Others: Contact Payroll Department of your employer.

Tax Filing - Duplicate W-2 Chinese Translation

报税-重复的 W - 2

如何获取重复的 W - 2表格

对于陶森大学的雇员： 从马里兰州中央薪金局网站上，打印重复的W - 2：

- 访问：<http://compnet.comp.state.md.us/cpb>.
- 你需要有下列的资料：
 - **SSN** -你的社会安全号码.
 - **Agency Number**-在你的最新的工资单中,此号码为6位数.
 - **Check Number/Advice Number**-从你最近的工资单一个检查/咨询的一个号码.
- 如果您不能从网站重复获得W - 2，联系马里兰州中央薪金局：410.260.7964.

对于Chartwells的员工： 通过e - mail联系Chartwells:w2reprints@compass.usa.com。电话号码为：1-888-295-7206.

其他： 联系你雇主的工资部门.

Tax Filing - FICA Refund

How to Obtain a FICA Refund

If FICA/Medicare taxes were withheld in error, contact the Payroll Department of your employer to request a refund.

If your employer cannot make a refund, prepare required IRS forms and supporting documentation as described in the FICA/Medicare Checklist:

- [FICA/Medicare Refund Checklist](#)
- [Form 843 Claim for Refund and Request for Abatement - Completed example](#)

[Form 8316 Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on a F, J, or M Type Visa - Completed example](#)

Tax Filing - FICA Refund Chinese Translation

报税-FICA退款

如何获取FICA退款

如果FICA /医疗保险的税收被扣错误，请联系你雇主的工资处并要求退款。

如果雇主不能退款，你可准备要求美国国税局出示表格和证明文件给FICA /医疗保险：

- [FICA /医疗退款清单](#)
- [表格843消除索赔和请求退款 - 已完成的例子](#)

[表格8316针对于持F，J或M型签证的非居民外国人工资中错误扣除.此表着重于社会保障税的退款 - 已完成的例子](#)

Tax Filing – Recordkeeping

Tax Records

You should keep any and all documents that may have an impact on your federal tax return. Your annual tax record file should contain the following:

- All yearend tax statements.
- One copy each of your federal and state tax returns.
- One copy of Form 8843 Statement for Exempt Individuals and Individuals With A Medical Condition.
- Any correspondence with IRS or state tax authority.
- Other receipts or documents you used to prepare your tax return.

Keep copies of your tax return and yearend tax statements in a safe place for at least 3 years. You may need them in the future for a tax audit or when applying for additional U.S. visas or changes in your immigration status. If you might apply for permanent residency or US citizenship, keep your tax records for 7 years.

For information on how to request a copy of your tax return from the IRS, [click here](#).

Other Documents

Other tax-related and financial documents you should keep on file:

- Monthly statements from financial institutions, including processed checks (cancelled or imaged).
- Pay statements listing your gross employment income and deductions such as taxes withheld. Statement is either attached to your check or mailed if you have direct deposit.
- Receipts or proof of payment from financial transactions such as:
 - Rent
 - Utility bills
 - Insurance
 - Telephone
 - Textbooks and school supplies (for those with a scholarship)
 - Credit card and other receipts
 - Invoices
- Contracts – e. g., apartment lease; employment contract; bank, loan or credit card contract.

For complete information on recordkeeping, refer to IRS Publication 552 - Recordkeeping for Individuals at: www.irs.gov.

Tax Filing – Recordkeeping Chinese Translation

税务记录

你应该保留所有可能对你的联邦纳税申报有影响的文件。你的年税收记录文件应包含以下内容：

- 所有年终税务报表。
- 一份联邦税和一份州立税的副本。
- 一份豁免个人的表格8843与个人某种健康状况的声明。
- 任何与美国国税局或税务机关的信函。
- 用来准备报税表的其他收益或文件。

在安全的地方，保持至少3年的报税表和年终报税表副本。在今后，你可能在税务审计，额外的美国签证，或移民身份变更方面用到。如果你需要申请美国永久居留权或公民身份，保持7年的税务纪录。

有关如何要求对从美国国税局报税表副本的信息，[请点击这里](#)。

其他文件

你还应该注意的其他涉税及财务文件：

- 每月从金融机构的收入证明，包括支票（取消的或有记录的）。
- 薪酬报表列出毛总收入和扣税款的抵扣。这些报表可能会发行支票给你或有直接存款证明。
- 收据或金融交易的付款证明，如：
 - 租金
 - 水电费
 - 保险
 - 电话费
 - 课本和学习用品（与奖学金者）
 - 信用卡及其他收益
 - 发票
- 合同-公寓租赁，就业合同；银行，贷款或信用卡合同。

有关记录保存的完整信息，请参阅美国国税局出版552-个人记录保存在：www.irs.gov。