

## Tax Forms

These are some of the U.S. Internal Revenue Service (IRS) forms which may be issued to international students. For a comprehensive list of all IRS forms, go to [www.irs.gov](http://www.irs.gov).

Form Number	Form Name	Conditions in which the form would be issued to you for the 2017 Tax Year	Notes	Who Issues the Form
W-2	Wage and Tax Statement	You had employment wages	If you are a resident of a country that has a tax treaty with the U.S., some or all of your wages may be reported on a Form 1042-S instead of a W-2	Your employer
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	You received grants and scholarships <b>in excess of</b> your qualified education expenses (tuition, mandatory fees, and course materials) -OR- You had employment wages <b>and</b> are a resident of a country that has a tax treaty with the U.S.	This form may not be issued until mid-March	Your educational institution for grants and scholarships. Your employer for employment wages
1098-T	Tuition Statement	You were billed tuition <b>and</b> have reported your Social Security Number (SSN) or Taxpayer Identification Number (ITIN). Available at <a href="https://tra.vangent.com/">https://tra.vangent.com/</a>	The 1098-T is <b>not</b> needed if you, or whoever claims you for tax purposes, is a <b>nonresident</b> of the U.S. Most international students are not issued this document	Your educational institution
1099	Miscellaneous Income	You received payment or income	These forms can be issued for a variety of reasons; e.g. interest income, dividends, and income as an independent contractor	Multiple sources can issue this form