

How to fill out your tax return and be happy

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Nobody likes taxes, especially when you pay more than you should. This is what happens to us as visiting scholars at Duke. The University keeps from our total stipend a withholding tax of 35%, well above the tax rate we are supposed to pay.¹ Therefore, we have a strong incentive to fill out our federal and state tax return correctly. In what follows, you will find an informal guide on how to file your return and avoid stressing out like I did. Don't even try to phone tax experts working at Duke because no one is authorized to give you advice on tax returns. It will just piss you off. Follow this guide and you will be happy.²

To file the tax return everyone needs either a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). If you are a foreign student or researcher on a J-1 visa, you need to apply for an ITIN to the Internal Revenue Service (IRS). I strongly suggest that you apply for an ITIN soon after your arrival at Durham, after you are settled with the Duke Visa Services (DVS). How do you get your ITIN?

- (a) Visit the DVS with the following documents (1) Formal offer letter from HOPE; (2) Passport; (3) DS-2019 (all pages); (4) Most recent I-94 record.
- (b) DVS will assist you and make an appointment with Jackie Pollmiller, the person at Duke who will help you to send the ITIN application to the IRS. At the appointment with Jackie you will sign some papers and she will mail your ITIN application to the IRS.
- (c) Wait some weeks (4/6) and you will receive your ITIN, a 9-digit number, in the mail. Keep it in a safe place because you will need it later.³

At this point you can forget about the tax return until March. By March 15th you are supposed to receive the 1042-S form, a document that details the income you have received in the previous fiscal year. Suppose you received three payments from Duke that amount to \$10000 in 2023, then your 1042-S in 2024 will report the \$10000 as your gross income. If you don't find your 1042-S in your mail by the end of March, you should ask Veronica to send an email to Megan Dittbrenner and Tara Smith from Duke Accounts Payable. They will be able to send you the 1042-S form by email. The 1042-S is the document you will use to fill your return through Sprintax...yes, I have to explain what Sprintax is.

Given how the US tax system works, nobody is able to fill out her tax return alone. For foreign nationals the best idea is to use an online software, Sprintax, that will assist you in filling out the tax return. The Duke International House provides every year in late February a discount code that will cover your expenses for Sprintax. The discount code won't cover the state tax return. Overall, Sprintax will cost you around \$45. Long story short, you take your 1042-S and other documents (passport, DS-2019, etc.), you turn your laptop on, and you follow Sprintax instructions. Please follow these two pieces of advice: (1) don't upload your 1042-S, but rather type the relevant data when you're asked to; (2) make up your mind if you want to receive a tax refund as a check at your

* I am grateful to Emily Evans for proofreading the guide.

- 1 This informal guide applies to visiting scholars from foreign countries. Most likely you are a scholar from a country with a tax treaty with the US (like Italy and the UK). In general, as you will see below, you should trust Sprintax when it comes to calculating your tax refund.
- 2 No one wants to tell you anything about your taxes in America because they are scared of getting sued. This makes it extra frustrating. We are nice and want to make your life less stressful, but we are not tax advisers so please do not sue us. This is just what we learnt from what happened to us!
- 3 Some people might tell you not to worry about getting the ITIN early, as you can apply for it when you send off your federal tax return. DO NOT DO THIS. It requires you to send off either your passport (which you probably don't want to do) or a certified copy of your passport, which is almost impossible to get.

home address or by wire transfer only at a US bank account. At the end of the procedure you will receive two pdf files, one for the federal return and one for the state return. Your next step will be to mail the tax return to the appropriate addresses.

Don't panic, the mailing part is very easy. You buy two envelopes and insert the federal and state tax returns. Then, go to the Campus and to the Duke Store. Surprisingly, you will find a United States Post Office and a person that will help you mail your envelopes using the certified mail receipt. Well, you're done. Hopefully, you will receive some money from the US soon(?).

I will now summarize the main dates:

September/October: apply for the ITIN

February: take a look at the email from the Duke International House and get the discount code for Sprintax

15th March: if you haven't received by mail the 1042-S form, then ask Veronica to mail the Duke Payable Accounts so that they can send you it by email

Mid April: deadline to file the tax return (it varies every year, in my case it was 18th April 2023 for the fiscal year 2022).

These are the acronyms you should get acquainted with:

ITIN: number that you get from IRS and identifies you as a US taxpayer

1042-S: form that details the income you received in the relevant fiscal year

IRS: the federal agency that provides your ITIN and, hopefully, will get you a tax refund

Don't hesitate to contact me for any questions. Here's my email: edoardoperuzzi96@gmail.com.