

INTRODUCTION

CMU has partnered with Sprintax Calculus to determine the correct amount of tax subject to withholding from payments made to you. The determination is based on the information provided by you in your Sprintax Calculus profile.

Calculus will help you:

- Determine residency for tax purpose
- Tax treaty eligibility, and
- Produce tax forms applicable to your case (based on information you enter)

Most of the documents produced such as Form W-8BEN, Form 8233, Form W-4 and form W-9 are to be signed and returned to CMU Payroll department

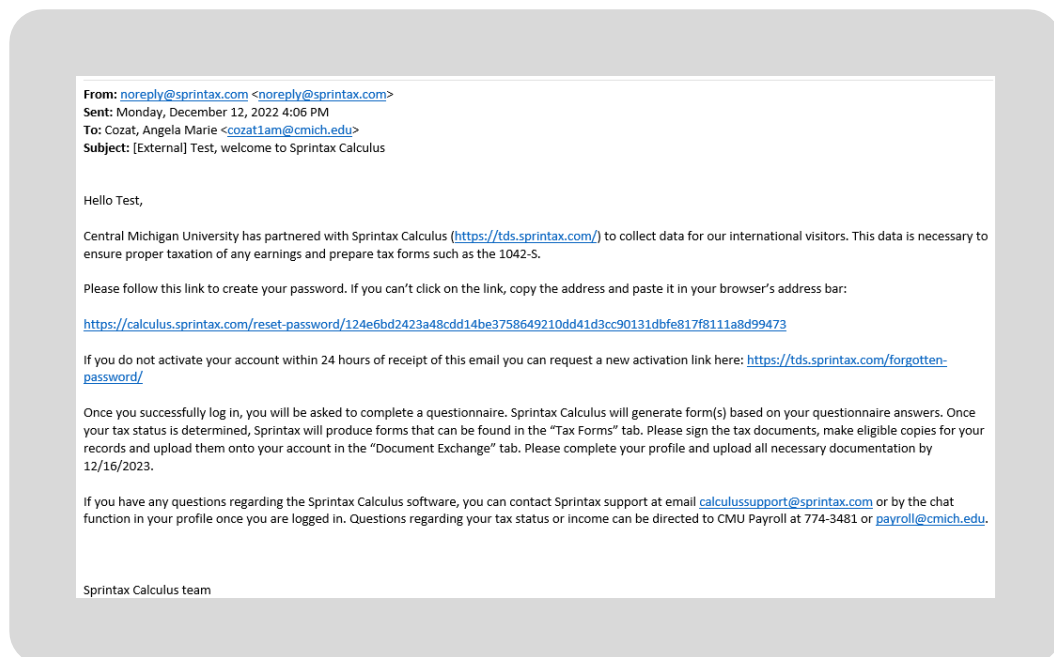
ACCESSING THE SOFTWARE

A profile is created by CMU and it is essential that you do NOT use the 'sign-up' option on the Calculus login page. A profile is created using your name, global ID and CMU email. We encourage users to access the software on a laptop or desktop computer.


Once your profile is created, you will receive an activation email from noreply@sprintax.com. The email will contain a unique link which you will need to create your password.

If you do not activate your account within 24 hours of receipt of this email, you can request a new activation link here: <https://calculus.sprintax.com/forgotten-password/> and enter your email.

To sign into Calculus after creating your password, go to: <https://calculus.sprintax.com/>.



IMPORTANT

- Click  next to a question to get more information
- Update your Sprintax Calculus profile every time during the year when there is a change in information.
Example: change in address, change in position, receiving a US TIN, changing your visa type while in the US or extending your duration of stay Form DS2019 or Form I-20
- Sections with missing mandatory details will be colored in red
- Training videos: <https://calculussupport.sprintax.com/hc/en-us>
- YouTube: <https://www.youtube.com/@SprintaxUSA>

1. Completing your Calculus Profile

Your Calculus profile consists of:

1. An online questionnaire
2. A **'Tax Treaties'** screen where you refer to your tax treaty eligibility details if applicable
3. A **'Residency Summary'** screen where you can refer to your residency for tax purposes as determined in the software
4. **Final Summary** representing your overall tax summary, based on info provided by you
5. **Tax Forms** screen – the screen where you can download your tax forms
6. **Documents Exchange** – a tool where you upload signed documents back onto your Calculus profile so that CMU can access the signed documents quickly

Note: Option 2 and 5 will not be accessible until you complete the online questionnaire first.

1.1 Residency

Consent for Electronic Form 1042-S

Note that you will be asked to answer the electronic consent pop-up question before you start completing the Residency step. This question requires confirmation whether you agree to receive your form 1042-S electronically after the tax year ends, or you prefer a paper form to be mailed to your mailing address on file. If you consent to receive the form electronically, CMU will not mail a paper copy to you. Make sure you confirm your preference.

Completing Residency

This step aims to collect all information relating to your residency. Based on information provided, Calculus will determine whether you should be treated as a non-resident or resident alien for US tax purposes. The determination is based on two main tests implemented in the software:

- The US citizenship and the US green card tests
- The substantial Presence Test

If you are not a US citizen, you will be asked to confirm if you had physical presence in the US in the year you are completing the software for. If you did or you expect to be physically present in the US, you will be asked to enter your visa information, immigration status and a few dates that are mandatory for residency determination.

Residency Information

Are you (or will you be) a citizen of the United States, Guam, Puerto Rico, The US Virgin Islands, American Samoa, or the CNMI by birth or by naturalization, on the last day of 2023? *

Yes No

Are you currently or will you be a Green Card holder on the last day of 2023? *

Yes No

Have you ever applied for US citizenship/ lawful residence? *

Yes No

Have you been present, or do you expect to be present in the US during 2023? *

Yes No

Did you or do you plan to stay in the US for less than 31 days in total in 2023? *

Yes No

When did you first enter the US? * ⓘ

09-01-2021 ⓘ

What is your current immigration status? * ⓘ

F1 - Student

What date did you first enter the US on this immigration status? * ⓘ

09-01-2021 ⓘ

What is the expiry date of your current immigration status? * ⓘ

06-30-2028 ⓘ

Final departure date you left or intend to leave the US ⓘ

05-20-2028 ⓘ

Expiry date of your current US visa (if any) *

05-31-2026 ⓘ

Country of Citizenship *

China

Country of residence * ⓘ

China

Callouts:

- You first entered the US on ANY immigration status (points to 09-01-2021)
- Refer to your immigration documents I-20/DS-2019/I-797 (points to F1 - Student)
- End date on I-20/DS-2019/I-797/EAD (points to 06-30-2028)
- You entered on current immigration status (points to 09-01-2021)
- End date on Visa sticker (points to 05-31-2026)

The date of first US entry

Enter the date on which you first entered the US on **any immigration status**. If you were present in the US prior to coming on your current visa, you must indicate the very first entry you made in the US for the first required date. For this purpose, consider all visits from 1986 onwards.

When did you first enter the US? * ⓘ

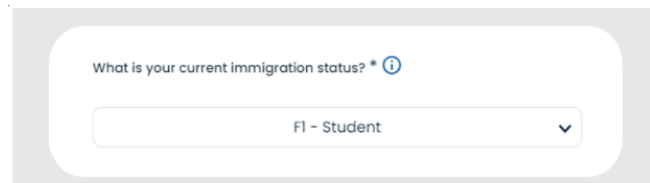
08-30-2016 ⓘ

If you don't remember your exact entry date, you can check your I-94, Arrival/Departure record in case you traveled with your current passport here: <https://i94.cbp.dhs.gov/i94/#/history-search>

If you traveled with a different document than the current one, enter an approximate date to the best of your knowledge.

What is your current immigration status?

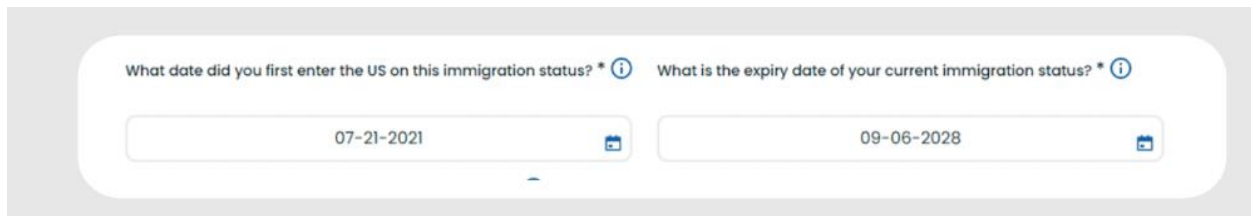
This is a combination of your visa type and the primary purpose of your current visit to the US. Choose from the drop-down menu that applies to you. If you are not sure of your current immigration status, refer to your immigration documentation (e.g. Forms I-20, DS2019) for this information.

A screenshot of a web form field. The label above the field reads "What is your current immigration status? * ⓘ". The field itself is a white rounded rectangle containing the text "F1 - Student" and a small downward-pointing chevron icon on the right side, indicating it is a dropdown menu.

J-1 visa holders must select the appropriate sub-category indicated in box 4 of Form DS2019. If you select the wrong immigration status, Calculus will not be able to correctly determine your eligibility of tax treaty benefit.

Entry date under your current immigration status and expiration date

Enter the date you entered on your current visa status. If you have changed your status while in the US and have not left to re-enter the US on your new status, fill in the date you switched to your new status. If you have been granted extension to your existing status while in the US and have not left to re-enter the US, fill in the date you entered on your current status, not the date the extension was granted.

A screenshot of two date input fields on a form. The first field is labeled "What date did you first enter the US on this immigration status? * ⓘ" and contains the date "07-21-2021" with a calendar icon on the right. The second field is labeled "What is the expiry date of your current immigration status? * ⓘ" and contains the date "09-06-2028" with a calendar icon on the right.

Then, enter the expiration date of your current immigration status.

VERY IMPORTANT: for F and J visa holders, the expiry date of your current status is listed on Form I-20 and Form DS2019 respectively. Do not use visa or passport expiration date. F-1 OPT should enter the end date of your Employment Authorization Card.

I-20, Certificate of Eligibility for Nonimmigrant (F-1) Student Status

PROGRAM OF STUDY

EDUCATION LEVEL BACHELOR'S	MAJOR 1 History and Philosophy of Science and Technology 54.0104	MAJOR 2 None 00.0000
PROGRAM ENGLISH PROFICIENCY Required	ENGLISH PROFICIENCY NOTES Student is proficient	EARLIEST ADMISSION DATE 04 APRIL 2016
START OF CLASSES 01 JUNE 2016	PROGRAM START/END DATE 04 MAY 2016 - 30 MAY 2020	

DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status

3. Form Covers Period: From (mm-dd-yyyy): 12-31-2016 To (mm-dd-yyyy): 12-30-2017	4. Exchange Visitor Category: RESEARCH SCHOLAR Subject/Field Code: 52.1099 Subject/Field Code Remarks: The scholar will establish research-based collaborations with our faculty in IRE with the
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For all other statuses, refer to the expected end date of your job assignment. Documents you may need to refer to:

- Employment Authorization Card (e.g. F-1 OPT)
- Notice of Action (e.g. H-1B)

Final Departure Date

Final exit date is the date on which you permanently left the US and returned to your home country for good (not for a vacation). If you haven't left the US, enter your expected final exit date. If you are unsure, make an approximation. This date will be used for purposes of limitations in the income tax treaty review.

Final departure date you left or intend to leave the US ⓘ	Expiry date of your current US visa (if any) *
09-30-2028 📅	05-31-2026 📅

Expiry Date of current US visa

If you entered the US on a visa, enter the end date of your visa sticker in the passport

Country of citizenship

If you are citizen of two countries, please select the country under whose documents you entered the US

Country of residence explained

Your country of residence is generally the place where you permanently resided before entering the US on your current status.

For most individuals, your countries of citizenship and tax residency will be the same. If you have lived in a country other than your country of permanent residence immediately before coming to the US to study/work, you may have established tax residency in that country.

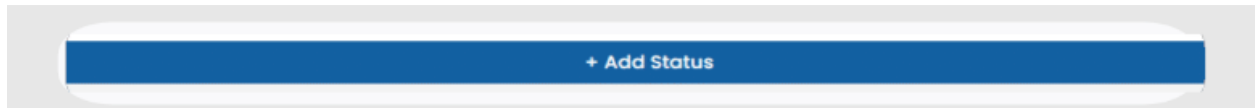
Note that you will not find an option to choose 'USA'. Whether you are a resident for the US tax purposes will be determined within the software and is not readily collectible information.

Visits to the US

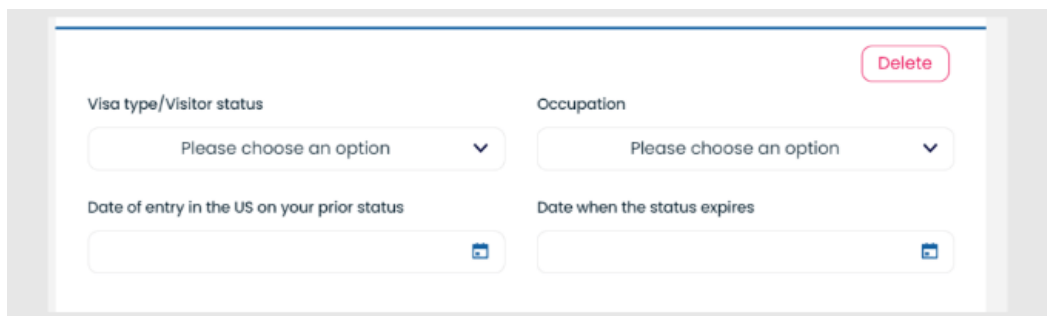
If the **date of first US entry** above is different from **Entry date under your current immigration status** above, you must enter prior visits of statuses in the US before entering on your current status.

In **Visits to the US** section, you will see a greyed table showing your current US status. Note that this table is locked for editing and it cannot be changed manually unless you change the dates you indicated earlier.

To **add additional statuses** or visits to the current one, click on 'Add Status'.



This will load an additional blank table for you to complete:

A screenshot of a form for adding a new status. The form is contained within a white rounded rectangular box with a light grey border. In the top right corner, there is a red "Delete" button. The form has four input fields arranged in a 2x2 grid. The top-left field is labeled "Visa type/Visitor status" and contains the text "Please choose an option" with a dropdown arrow. The top-right field is labeled "Occupation" and also contains "Please choose an option" with a dropdown arrow. The bottom-left field is labeled "Date of entry in the US on your prior status" and has a calendar icon. The bottom-right field is labeled "Date when the status expires" and also has a calendar icon.

Visits to the US ⓘ

Note: If you were present in the United States prior to coming on your current immigration status listed above, list your previous immigration statuses in this section. Note that your residency for tax purposes is determined by the complete history of all statuses/visits to the US from 1986 onwards, as a student, a trainee, a scholar or a teacher holding an F, J, M, or Q visa, and by the complete history of your US statuses/visits for the last 3 calendar years for all other immigration statuses different to F, J, M, and Q. To add a previous status, use the "Add status" option in this section.

ⓘ **How to fill "Visits to the US"?** [Learn More](#)

Visa type/visitor status: FI - Student
 Subcategory: Student
 Date of entry in the US on your current status: 08-30-2016
 Date when the status expires: 05-30-2026

Visa type/visitor status: VWP visa - Travel Authorization under VWP
 Subcategory: Travel Authorization under Visa Waiver Program
 Date of entry in the US on your prior status: 07-30-2013
 Date when the status expires: 08-28-2013

[Delete](#)

[+ Add Status](#)

Repeat the action if you need to enter more than one additional status. If you were out of the US for a full calendar year, then please select the applicable year.

Please select all years listed below you were out of the US for a full calendar year (01 Jan to 31 Dec)

Important: If you were present in US for 24 hours or more in the years listed, do not select the year(s).

2017 2018 2019 2020
 2021 2022

Notes:

You need to make sure that the very first status you indicate in this section starts with the date indicated in 'The date of first US entry' above.

Calculus will not collect your days of actual presence in the current calendar year unless this information is required (you are not an exempt individual for the purposes of the substantial presence test).

Information from the I-94 departure record and stamps in the passport will assist in determining the dates. I-94 Travel History can be obtained from US Customs and Border Protection website:

<https://i94.cbp.dhs.gov/i94/#/home>

1.2 Personal Data

Your name

This field is prepopulated by CMU. **It should be consistent with your immigration documents. If you have a social security card, your name should match what is printed on that card.** If your name does not appear correctly on your profile, contact Payroll immediately at payroll@cmich.edu.


US tax identification number

Enter your US tax identification number (TIN) or your social security number (SSN) or individual taxpayer identification number (ITIN) whichever is applicable.

VERY IMPORTANT: You must enter an SSN or ITIN in order to be eligible for income tax treaty benefit.

If you don't have a US TIN (SSN or ITIN), you will need to apply for one. Once you receive your SSN or ITIN, you must update Calculus and submit a new tax summary. Tax treaty benefits are not available until the SSN/ITIN is issued and reported in Calculus, but you may claim a refund on your annual tax return if excess tax is withheld while the SSN/ITIN application is pending.


Tax Identification:

Do you have US TIN (SSN or ITIN) * 

Yes No



Your US TIN (SSN or ITIN) *

880-77-0666

Employee ID SEVIS ID 

10001234 N0004500123

Program Type Campus

Please choose an option  Amherst 

What is your foreign (home country) tax identification number? Student ID

Taxnumber123 3100

Employee ID

This field is prepopulated by CMU. You will find your CMU global ID on your paystubs or your CMU ID card.

SEVIS ID (Optional)

This is a non-mandatory field and is applicable to J and F visa holders only. This N- number is generally found on your I20 or DS2019. It is recommended that you enter the SEVIS ID.

Program Type

Please choose the option that is applicable to you.

Campus

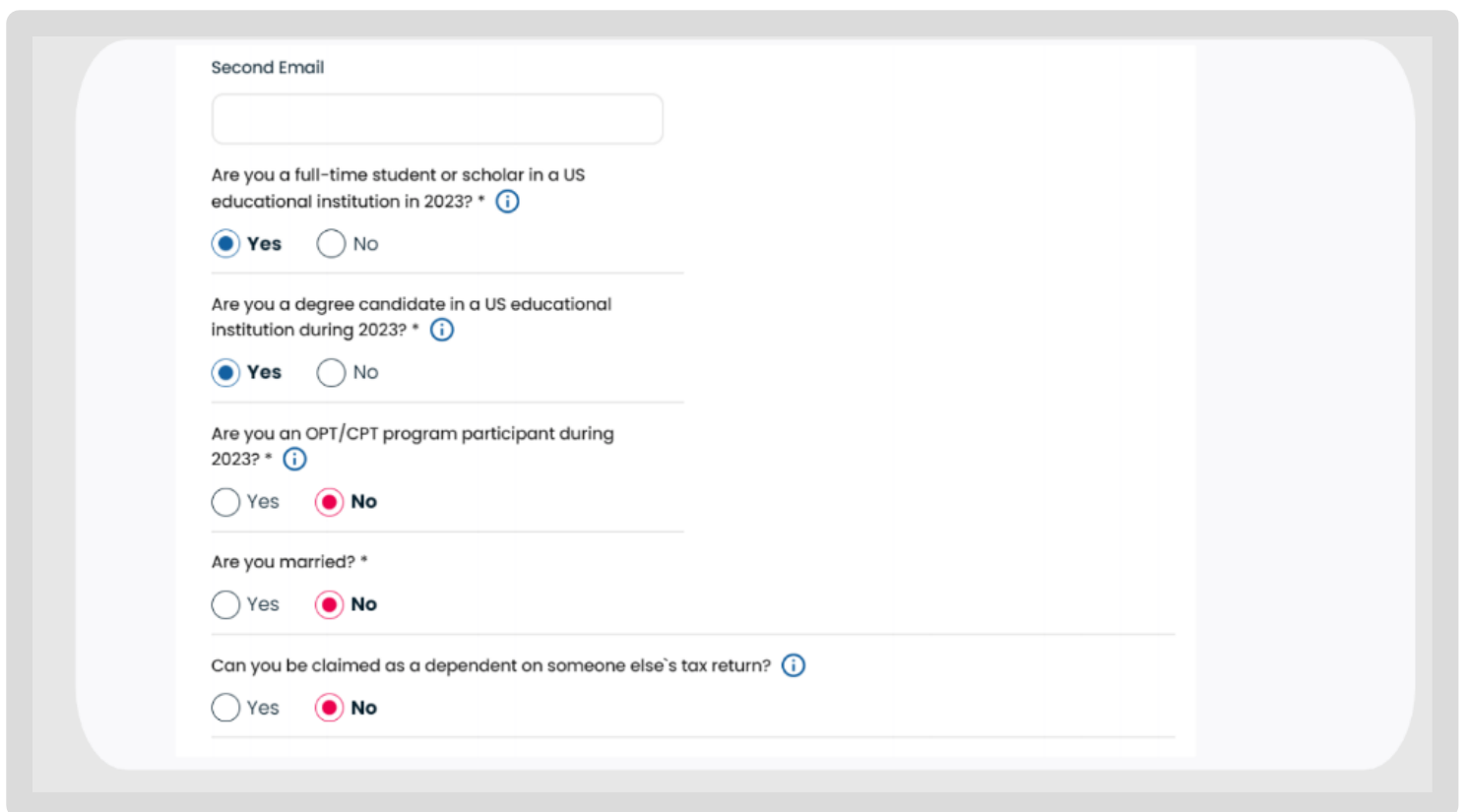
This field is prepopulated by CMU and locked for editing.

Foreign tax identification number (Optional)

Generally, this is the number assigned by your country of residency and which you use to identify yourself for tax purposes in your country, file your tax returns, etc.

Note:

Not all countries issue tax numbers to their residents. In case you do have a foreign TIN and you do not yet have a US TIN but expect to receive taxable scholarship grants, it is recommended to add your foreign tax ID.



The screenshot shows a web form with the following sections:

- Second Email**: A text input field.
- Are you a full-time student or scholar in a US educational institution in 2023? ***: Radio buttons for **Yes** (selected) and **No**. An info icon is present.
- Are you a degree candidate in a US educational institution during 2023? ***: Radio buttons for **Yes** (selected) and **No**. An info icon is present.
- Are you an OPT/CPT program participant during 2023? ***: Radio buttons for **Yes** and **No** (selected). An info icon is present.
- Are you married? ***: Radio buttons for **Yes** and **No** (selected).
- Can you be claimed as a dependent on someone else's tax return? ***: Radio buttons for **Yes** and **No** (selected). An info icon is present.

Are you an OPT/CPT program participant during 2023? (F-1 student)

If you are a F-1 student, then you may be asked to answer this question. Click info box next to this question to get more information. Optional Practical Training (OPT) and Curricular Practical Training

(CPT) allow international students with an F-1 visa to gain practical experience directly related to their major of study through employment, paid, or unpaid internships.

[Can you be claimed as a dependent on someone else's tax return \(optional\)](#)

A dependent is a qualifying person who entitles a taxpayer (generally your parents or relatives) to claim dependent-related tax benefits on a US tax return.

1.3 Contact Details

Enter your US address, if any, and your foreign residential address where you lived prior to coming to the US. You have the option to choose which one you want to appear as a mailing address on your tax forms such as form 1042-S.

Enter your US phone number and/or home country phone number.

1.4 Tax Forms info

Tax forms Info step aims to collect annual information about you. This page must be completed on an annual basis if you aim to produce Form 8233, exemption From Withholding on Compensation and Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, requested by CMU that would affect your residency status, treaty eligibility changes, or your employment conditions change (example: enrolled with a new job, changes in wage amount, marital status, etc.).

The list of income types might be different depending on your immigration status. Please select the income type(s) you expect to be paid by CMU in the calendar year you are completing for. This will prompt the related questions to show for you to answer.

[Have you or do you expect to receive income \(wages, scholarships, commissions, royalties, or other payments\) from CMU?](#)

If you do not receive any payment now but expect to receive payment later from CMU during the calendar year, please select 'Yes'. Otherwise, Calculus will not generate the necessary tax forms. If you will not receive any payments or income from CMU for the entire year, please select 'No'.

The screenshot shows a form titled "Tax Forms Info". The question is: "Have you or do you expect to receive income (wages, scholarship, commissions, royalties, or other payments) from UMASS Demo Account in 2023? *". Below the question are two radio buttons: "Yes" and "No". At the bottom left of the form is a "Back" button with a left arrow, and at the bottom right is a "Save And Continue" button with a right arrow.

Generally, the following income types do not apply to you. Do not select these options unless you are confident that you have earned that type of income.

- Compensation for independent personal services (Income code 17)
- Other income (awards, prizes) (Income code 23)

F-1 student or J-1 student: you generally will choose from Income code 20 and/or Income code 16

Non-students/non-trainees (including J-1 professor/teacher/researcher, H-1B teacher/researcher/scholar: you generally will choose Income code 19 or Income code 18 (if you are from Canada).

Tax Forms Info

Have you or do you expect to receive income (wages, scholarship, commissions, royalties, or other payments) from Central Michigan University in 2023? *

Yes No

The list of income types might be different depending on your immigration status. Please select the income type(s) you expect to be paid by CMU in this calendar year you are completing for.

Scholarship or fellowship grants (Income Code 16) ⓘ

Scholarships received to help pay the cost of attendance.

Compensation for independent personal services (Income Code 17) ⓘ

Examples; Honorarium payments, or independent contractor wages.

Compensation during studying and training (Income Code 20) ⓘ

Most common. Includes income earned from working a campus job or from being a graduate assistant.

Other income (awards, prizes) (Income Code 23) ⓘ

Examples; Gift cards or a prize from winning a contest

Are you legally allowed to work?

Make your answer only in regard to your relationship with CMU. In general, you are legally allowed to work for CMU if you are on a visa sponsored by CMU, and/or you have obtained permission from the Office of Global Engagement. Or you are legally allowed to work for CMU if you have an Employment Authorization Document or work permit.

Do you have or expect to have more than one job in the US in 20XX?

Please indicate if you have two or more jobs **at the same time**. Take into consideration all your jobs in the US. If you have two positions at CMU, you may select 'No' as it falls under the same payroll system.

First date of employment with this employer?

This field is optional. Leave blank if you are not sure about the first date of employment at CMU.

See Example 1-4 below for more specific information.

- Example 1: International student working on campus receiving compensation for studying and training only
- Example 2: Sole recipient of scholarship grants
- Example 3: Students working on campus and receiving scholarship grants and wages
- Example 4: International teacher/researcher/scholar receiving compensation for teaching or research only

Example 1: international student working on campus receiving compensation for studying and training only

International students from a tax treaty country, visiting the US on a F-1 student, OPT, CPT, J-1 student visa: if your only income in the calendar year is or will be wages/salary for services only, you will be asked to provide approximate annual amount of the income they expect to receive from CMU for the calendar year. Enter an approximate annual income and a short description of your job.

Your income type is **Income code 20**

Example 2: Sole recipients of scholarship grants

If your only income in the calendar year is or will be scholarship grants only:

- Confirm whether you were/will be physically enrolled on campus in the US, or were you enrolled online from your home country.
- Confirm if you were/will be required to perform personal services as a condition to receive all or part of your grant.

Your income type is **Income code 16**

The screenshot shows a web interface for tax forms. At the top, there are navigation tabs: 'Your Details', 'Final Summary', 'Tax Forms', and 'Document Exchange'. The main heading is 'Tax Forms Info'. Below this, there is a question: 'Have you or do you expect to receive income (wages, scholarship, commissions, royalties, or other payments) from TDS Demo 17 in 2023? *'. The 'Yes' radio button is selected. Below this, there are several checkboxes for different income codes: '10 Industrial royalties (Income code 10)', 'Motion picture or television copyright royalties. (Income Code 11)', 'Other royalties (for example, copyright, publishing, software, broadcasting, endorsement payments) (Income Code 12)', 'Scholarship or fellowship grants (Income Code 16)', 'Compensation for independent personal services (Income Code 17)', 'Compensation during studying and training (Income Code 20)', 'Other income (awards, prizes) (Income Code 23)', 'Winning awards/Gambling (Income Code 28)', and 'Deposit interests (Income Code 29)'. The 'Scholarship or fellowship grants (Income Code 16)' checkbox is checked. Below these checkboxes, there is another question: 'Have you or will you receive a compensatory grant or fellowship for performing services on-campus as part of the scholarship grant? *'. The 'No' radio button is selected. At the bottom, there is a question: 'Where is the activity covered by your scholarship grant performed? *'. The 'US/US territories' radio button is selected. A note at the bottom reads: 'Note: Please, select whether the scholarship/grant you received or expect to receive is related to an activity you perform in or outside US.'

Example 3: Students working on campus and receiving scholarship grants and wages

International students from a tax treaty country, visiting the US on a F-1 student, OPT, CPT, J-1 student

visa: if your income in the calendar year is or will be both wages/salary for services and scholarship grants, select both income code 16 and income code 20.

Have you or do you expect to receive income (wages, scholarship, commissions, royalties, or other payments) from TDS Demo 17 in 2023? *

Yes No

10 Industrial royalties (Income Code 10) ⓘ
Right to use patents, designs, models, plans, secret processes or formula, trademarks

Motion picture or television copyright royalties. (Income Code 11)
Tick "11 Motion picture or television copyright royalties" if you received income for the right to use any motion picture films, films or audio or video tapes or disks, or any other means of image or sound reproduction or transmission for use in connection with television

Other royalties (for example, copyright, publishing, software, broadcasting, endorsement payments) (Income Code 12)
Tick "Other Royalties" if you received income for copyrights of literary, artistic, scientific works or for the use of software different to listed in "11 Motion picture or television copyright royalties"

Scholarship or fellowship grants (Income Code 16) ⓘ

Compensation for independent personal services (Income Code 17) ⓘ

Compensation during studying and training (Income Code 20) ⓘ

Other income (awards, prizes) (Income Code 23) ⓘ

Winning awards/Gambling (Income Code 25)

Deposit interests (Income Code 29)

Are you legally allowed to work? * ⓘ

Yes No

If you are allowed to work for CMU then you must select Yes.

An international student, resident of a tax treaty country, who is employed on campus, will be generally asked to provide approximate amounts of expected wages/compensation for the calendar year.

do you have or expect to have more than one job in the US in 2023? *

Yes No

Please choose your employer/payer *

TDS Demo 17

First date of employment with this employer ⓘ

Please, complete in the field below ONLY income received as an F1 - Student, a J1 - Student, an M1 - Student, a J1 - Intern/Trainee, a J1 - Physician Intern/Trainee, or a Q1/Q2 - Intern/Trainee

Total compensation you expect to be paid in wages and other similar payments from employment on- or off campus in the current tax year * ⓘ

\$ 4,000.00

Please, provide a short description of the employment you perform(ed) during your study or training

Part-time Teaching Assistant

Examples for acceptable descriptions:
A nonresident alien student can enter "part-time library assistant," "part-time restaurant worker," or "teaching one chemistry course per semester to undergraduate students."
A nonresident alien business/vocational trainee can enter "neurosurgical residency at ABC Hospital" or "one-year internship in hydraulic engineering at XYZ Corporation."
A nonresident alien student working on-campus:

Have you or will you receive a compensatory grant or fellowship for performing services on-campus as part of the scholarship grant? * ⓘ

Yes No

Have you or do you expect to receive compensation or a compensatory grant for study and training (wages, salaries, other employment income) from another U.S. employer (University/Company)? *

Yes No

This field is optional.

Estimate the amount to the best of your ability. If you enter 0.00, then Calculus may not generate necessary tax treaty forms. This should be your wages/salary from CMU employment.

In case of an international student, recipient of a scholarship grant from the same payor, enter your scholarship amount for the calendar year as shown below:

Where is the activity covered by your scholarship grant performed? *

US/US territories Other Country

Note: Please, select whether the scholarship/grant you received or expect to receive is related to an activity you perform in or outside US.

Please, enter the expected amount of your scholarship paid during your study to cover living expenses (room and board) or other non-tuition-related expenses in the US * ⓘ

\$ 28,100.00

Estimate the amount to the best of your ability. If you enter 0.00, then Calculus may not generate necessary tax treaty forms. This should be your scholarship/fellowship. Do not include wages/salary amount here.

Example 4: International teacher/researcher/scholar receiving compensation for teaching or research only

International scholars, teachers, professors from a tax treaty country, visiting the US on a **J visa**, will be asked to provide approximate annual amount of the income they expect to receive from CMU for the calendar year. Enter an approximate annual amount and a short description of your job.

Your income type is Income code 19 (or Income code 18 if you are from Canada).

Compensation for teaching or research (Income Code 19) ⓘ

Are you legally allowed to work? * ⓘ

Yes No

Do you have or expect to have more than one job in the US in 2023? * ⓘ

Yes No

Please choose your Employer/Payer *

TDS Demo 17

First date of employment with this employer ⓘ

Please, complete in the field below income earned ONLY under JI-Teacher, JI-Researcher, JI-Lecturer, JI-Research Scholar OR JI-Short term scholar

Total compensation you expect to be paid for teaching or research in the current tax year * ⓘ

\$ 65000

Note: Enter an estimated amount if you do not know the exact amount.

Please, provide a short description of the dependent services related to teaching or research *

Research on Bio AI

Please, complete in the field below income earned ONLY under JI-Teacher, JI-Researcher, JI-Lecturer, JI-Research Scholar OR JI-Short term scholar

Have you been paid for or do you expect to be paid for participation in a research activity? *

Yes No

Note: Consider only research activity under your current immigration status and while being enrolled with the institution you are completing this questionnaire for.

Is the research for the public interest (for a non-profit organization)? * ⓘ

Yes No

Have you been invited by a governmental institution, educational institution, or scientific research institution as a teacher, lecturer, or to participate in research? *

Yes No

If you are allowed to work for UMass, then you must select Yes.

This field is optional.

Estimate the amount to the best of your ability. If you enter 0.00, then Calculus may not generate necessary tax treaty forms.

2. Residency Summary

This step summarizes how your residency status for tax purposes has been determined in Sprintax Calculus.

An alien is any individual who is not a US citizen. The taxation of aliens by the United States is significantly affected by the residency status of such alien. Although the immigration laws of the US refer to aliens as immigrants, nonimmigrants, and undocumented aliens, the tax laws of the United States refer only to Nonresident Alien (NRA) and Resident Alien (RA).

A RA for tax purposes is treated in the same manner as a US citizen when filing a tax return and paying taxes. An NRA for tax purposes has a completely different method of having tax withheld, completing tax forms and tax documents, and is eligible for very few and limited deductions when paying taxes. A RA must report worldwide income, whereas an NRA must only report and pay tax on money that he or she receives from US sources.

The time period for which you are an NRA depends on the results of what is called the ‘Substantial Presence Test’ (SPT). In general, individuals present in the US under F, J, M, or Q STUDENT immigration status will be an NRA for the first FIVE calendar years they are present in the US; individuals present in the US under J or Q NON-STUDENT immigration status will be an NRA for the first TWO calendar years they are present in the US. There are many exceptions to the general rules so further questions must consider the facts and circumstances of the individual’s current and past visits to the US.

Residency Status

Status: Non-resident
Sakis Katsoulis is F1 - Student visa holder, with primary purpose: Student.
Exempt individual for 2023 under 5-year lifetime rule.
Date of entry into the United States on this status: 11/11/2022
Date of expiry of this status: 11/11/2027
Days count for Substantial Presence Test (SPT):
2023: Exempt from SPT for 2023
2022: Exempt from SPT for 2022
2021: Outside US in 2021
Total number of non-exempt days in United States during 2023 for SPT: Exempt from SPT in 2023
Sakis Katsoulis does not meet the substantial presence test
Sakis Katsoulis is a non-resident for federal tax purposes for tax year 2023
Sakis Katsoulis residency starting date under I.R.C. § 7701(b) is 01/01/2025

Tax Years covered

2018: Exempt
2020: Exempt
2021: Outside the US
2022: Exempt
2023: Exempt

If you are an alien (not a U.S. citizen), you are considered a nonresident alien, unless you meet one of two tests for the calendar year (January 1 - December 31).

- the Green Card Test
- the Substantial Presence Test (which is a numerical formula which measures days of presence in the United States).

Note:

Days countable for the SPT may not be the same as your actual days of presence for the listed years. Individuals who are exempt from the SPT for the current or previous two years do not count days for SPT purposes. In those cases, the days listed might be '0' or the year indicated as 'Exempt'.

Note:

Your residency starting date (RSD) is the date on which you are no longer an exempt individual for SPT purposes. It is not necessarily the date on which you will become or became a resident for tax purposes.

This is generally the first January of the year in which you are expected to meet the substantial presence test or, in some cases it might be a midst-year date.

3. Tax Treaties

This step summarizes if you are eligible for tax treaty or not. Generally, if you do not have a US TIN, you cannot claim treaty benefits unless you provide your TIN on Personal Data page and produce applicable tax forms to provide to CMU.

Note:

CMU cannot grant treaty benefits before you sign the required forms listing a valid US TIN

You may not be eligible for tax treaty if you do not yet have a US TIN, or if you are a resident of a country that has no treaty agreement with the US. Even if your country has a signed treaty agreement with the US, it is possible that the income type you receive is not covered in the agreement.

If you are eligible to benefit from a tax treaty exemption, your tax treaty eligibility will be displayed on this step. You can either agree to benefit the exemption or choose not to:

The screenshot shows the 'Tax Treaties' section of the Sprintax Calculus interface. The user is Deyna Canan, and the year selected is 2023. The page is titled 'Scholarship or fellowship grants' and states that Deyna Canan is a non-resident, not a U.S. citizen, and is approved for a lawful permanent resident status. It notes that during 2023, she was an F1 - Student visa holder under subcategory: Student, and as a student at TD'S Demo 17, Educational Institution, she receives scholarship or fellowship grants covered by tax treaty article 21(i) of U.S. - Czech Republic.

ARTICLE 21 a)

An individual who is a resident of a Contracting State at the beginning of his visit to the other Contracting State and who is temporarily present in that other Contracting State for the primary purpose of: i) studying at a university or other accredited educational institution in that other Contracting State, or ii) securing training required to qualify him to practice a profession or professional specialty, or iii) studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization, shall be exempt from tax by that other Contracting State with respect to the amounts described in subparagraph (b) of this paragraph for a period not exceeding five years from the date of his arrival in that other Contracting State. b) The amounts referred to in subparagraph (a) of this paragraph are: i) payments from abroad, other than compensation for personal services, for the purpose of his maintenance, education, study, research, or training; ii) the grant, allowance, or award;

Do you want to use this tax treaty exemption? *

Yes No

The left sidebar shows the progress of the user's setup, with 'Tax Treaties' highlighted in a yellow circle. The top navigation bar includes 'Your Details', 'Final Summary', 'Tax Forms', and 'Document Exchange'.

4. Final Summary

This is your **personal tax summary**. The summary has a downloadable PDF version allocable on the next screen named, 'Tax Forms'. The PDF version has a spot to sign and date the document to confirm the information accuracy for CMU. You need to sign and upload the tax summary.

The screenshot shows the 'Final Summary' page in the Sprintax Calculus interface. The user is Dayna Canon. The page displays a progress bar on the left with the following items checked: Residency, Personal data, Contact details, Tax Forms Info, Payments, Residency Summary, and Tax Treaties. The main content area is titled 'General Info' and contains the following fields:

Field	Value
First Name	Dayna
Middle Name	
Last Name	Canon
Country of Passport/Citizenship	Australia
Current Immigrant Status	F1 - Student
Your SSN/ITIN	521-26-2627
Applied for SSN/ITIN	N/A
Entity / offshore	TDS Demo 17

IMPORTANT: it is not enough to complete your Sprintax Calculus profile online, you must sign tax forms and submit documents through Documents Exchange portal in order for payment to be issued at the proper withholding rate from CMU.

Click '**Download Your Forms**' at the bottom of the page to review and download your tax forms.

The screenshot shows the 'Personal and Contact details' page in the Sprintax Calculus interface. The user is Dayna Canon. The page displays the following fields:

Field	Value
Date of Birth	01/01/1995
Marital Status	Single/Married Nonresident Alien
Day Phone	N/A
Email Address	jyang@umassp.edu

At the bottom of the page, there is a 'Back' button and a 'Download Your Forms' button. The footer contains the following text: © Sprintax | Home | EULA | Privacy policy | Cookie policy | Information disclosure.

Please review this summary page carefully as it contains information regarding your US tax residency status and income tax treaty eligibility.

If you are not eligible to benefit from a tax treaty exemption, then the summary will show 'N/A' for Tax treaty article, tax treaty limit and tax treaty duration period.

Tax Treaty Income Code 20 - Student or trainees compensation/compensatory grant

Income code: 20 - Compensation during studying and training/Compensatory grant

Tax treaty article: N/A

Tax treaty limit: \$ 0.00

Tax treaty duration period: N/A

Tax treaty start date: N/A

Tax treaty expiry date: N/A

Federal Tax withholding rate: Graduated rate

Wish to claim treaty benefits: N/A

Tax Treaty Income Code 16 - Scholarship or Fellowship (No Service)

Income code: 16 Scholarship or fellowship grants

Tax treaty article: N/A

Tax treaty limit: \$ 0.00

Tax treaty duration period: N/A

Federal Tax withholding rate: 14.00% withholding rate

Annotations:

- Income Code and Income Type (points to title)
- No treaty exemption (points to Tax treaty article)
- Tax withholding rate on wages/salary (points to Federal Tax withholding rate)
- Income Code and Income Type (points to title)
- No treaty exemption (points to Tax treaty article)
- Tax withholding rate on scholarship/fellowship (points to Federal Tax withholding rate)

If you are eligible to benefit from a tax treaty exemption, the summary will show tax treaty details, including article, dollar limit, duration period, start date and expiry date.

Tax Treaty Income Code 20 - Student or trainees compensation/compensatory grant

Income code: 20 - Compensation during studying and training/Compensatory grant

Tax treaty article: 21(1)

Tax treaty limit: \$ 2,000.00

Tax treaty duration period: 5 years

Tax treaty start date: 08/04/2021

Tax treaty expiry date: 12/31/2025

Federal Tax withholding rate: 0.00% withholding rate

Wish to claim treaty benefits: Yes

Annotations:

- Income Code and Income Type (points to title)
- Treaty dollar limit (points to Tax treaty limit)
- Tax withholding rate on wages/salary (points to Federal Tax withholding rate)

Tax Treaty Income Code 16 – Scholarship or Fellowship (No Service)

Income code: 16 Scholarship or fellowship grants

Tax treaty article: 21(1)

Tax treaty limit: No limit

Tax treaty duration period: 5 years

Federal Tax withholding rate: 0.00% withholding rate

Tax treaty start date: 08/04/2021

Tax treaty expiry date: 12/31/2025

Wish to claim treaty benefits: Yes

Income Code and Income Type (points to title)

Treaty dollar limit (points to Tax treaty limit)

Tax withholding rate on scholarship/fellowship (points to Federal Tax withholding rate)

5. Tax Forms

Depending on your income type selection, on **Tax Forms Info** page, the applicable tax forms will be produced. You must review, sign and date each of the required documents listed below and submit the required documents through Documents Exchange. Make sure you read and follow step 1, 2 and 3 listed on the screen.

Your Details | Final Summary | **Tax Forms** | Document Exchange

Case One Test

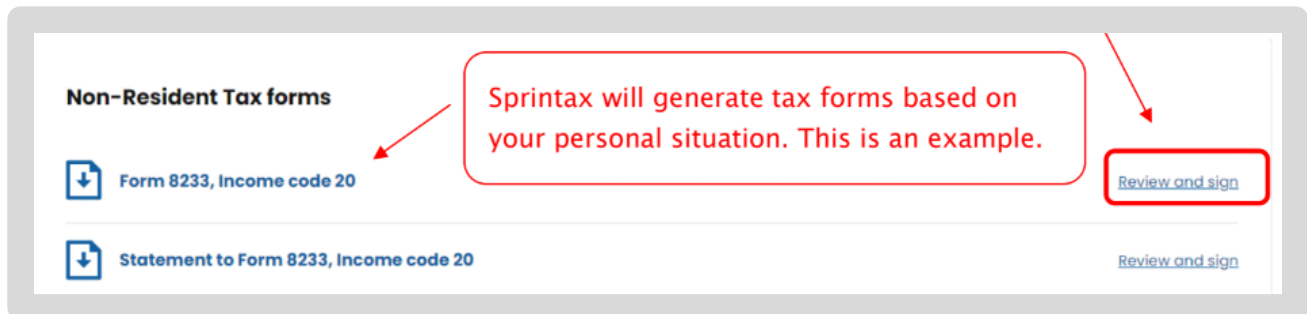
Tax Forms 2023

You are almost there...
Please follow the directions below to complete this process.

- Review, sign and date each of the required documents listed below.
- Submit the required documents through Documents Exchange.
- Make clear scan of your Passport, I-94, I-20, Certificate of Eligibility for Nonimmigrant Student Status, Current Visa, Sprintax Tax Summary, and upload them through Documents Exchange.

[Download all documents](#)

If you see **'Review and Sign'** as an option, then you can use Sprintax Calculus E-signatures to sign your tax forms directly in the software without having to download them and then upload signed versions.



Note:

If you do not see the **'Review and Sign'** on the right, you must download the PDFs, sign manually and upload a clear scan of the signed forms back using the **Document Exchange** feature.

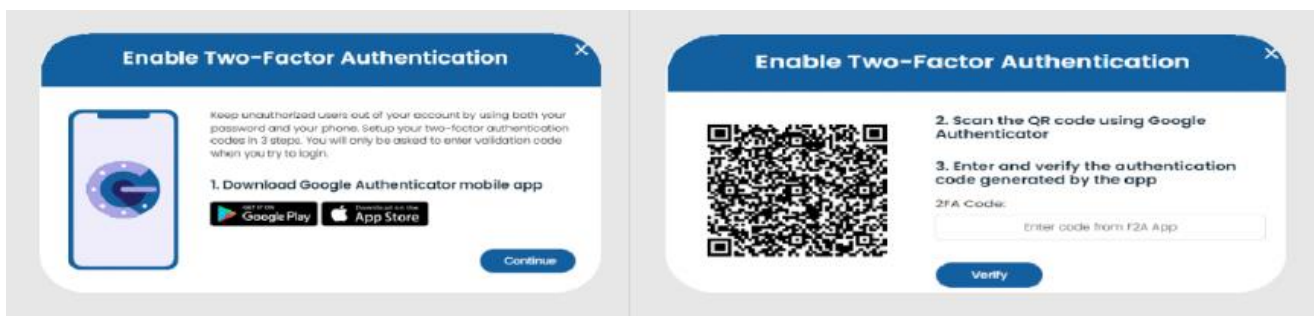
E-signing your tax forms

You can use Calculus e-signatures to sign your tax forms directly in the software without having to download them and then upload sign versions. Select 'Review and Sign' on the right. If you prefer to e-sign your documents, you will be prompted to enable multifactor authentication (MFA) before doing so.

You will be asked to:

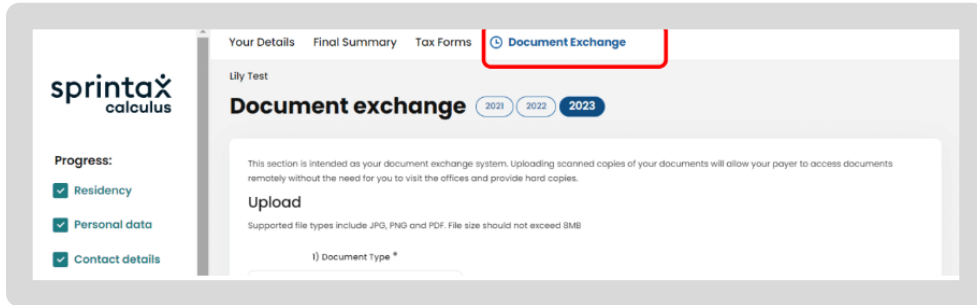
- Download either Google or Microsoft Authenticator upon clicking on *'Review and Sign'*.
- Download either of click on 'Continue' if you already had any of the apps on your mobile device.
- Scan QR code and then enter the 6-digit security code generated in the app.
- Download the document and confirm that you have read it.
- Proceed with drawing your signature on the pad.

Make sure to keep the app on your device as you will need to authenticate with a 6-digit code for future account logins. Contact payroll@cmich.edu for help resetting your MFA code, if needed.



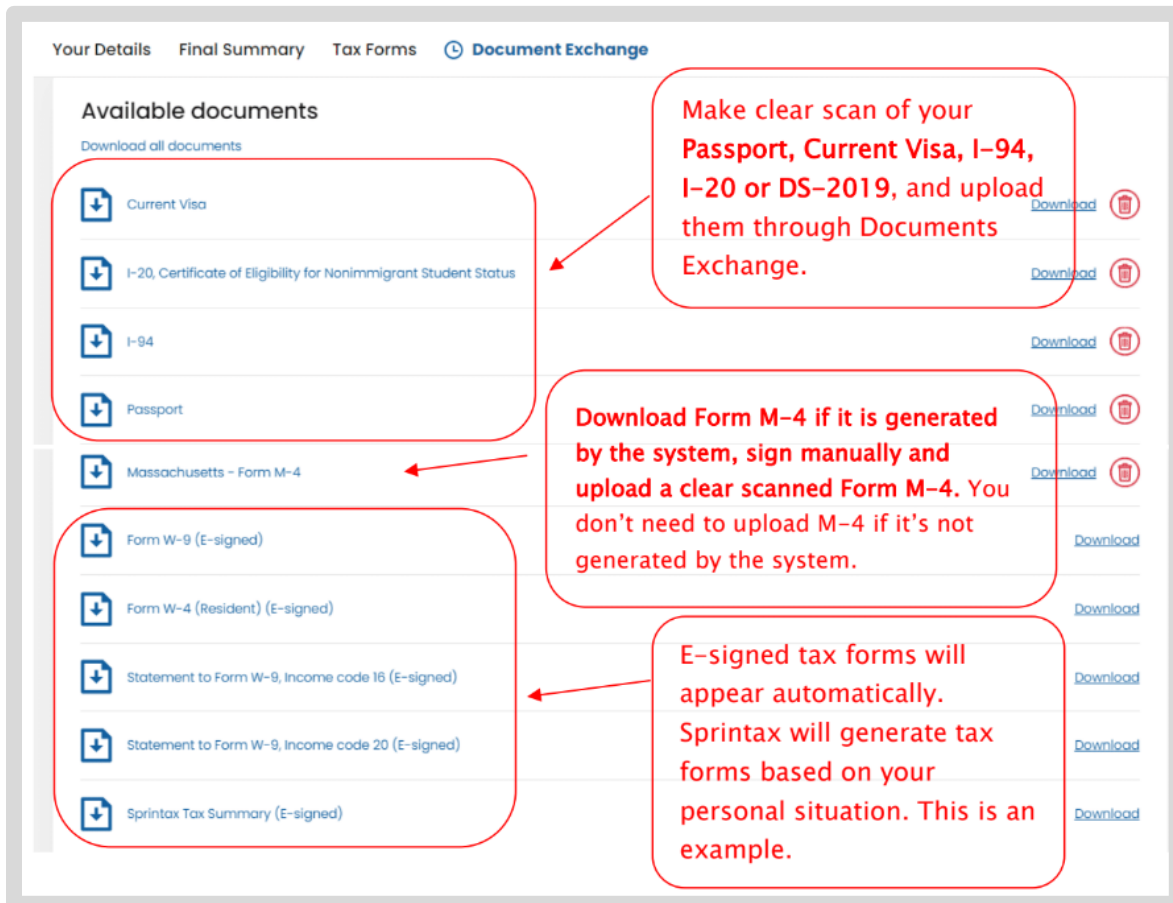
6. Documents Exchange

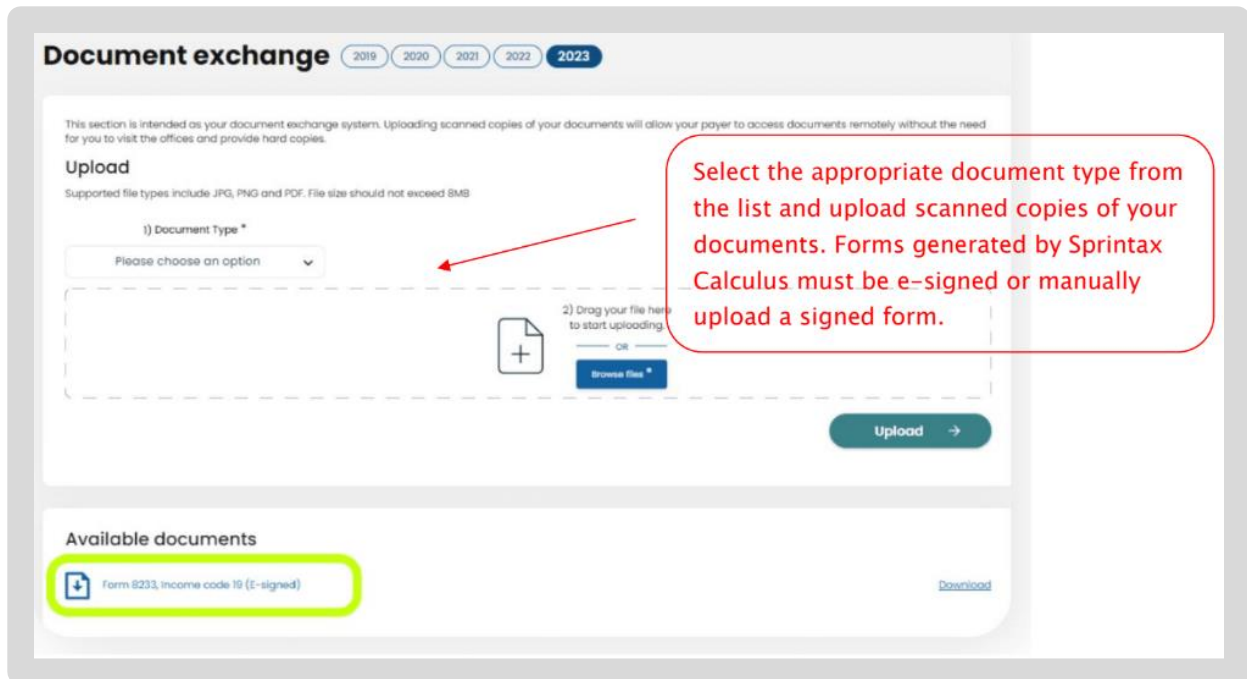
You must submit the required documents through **Document Exchange**. Make a clear scan of your passport, current visa, I-94, I-20 or DS2019, and upload them through **Document Exchange**.



E-signed tax forms will appear automatically in Documents Exchange screen, Uploaded Documents with the extension '(E-signed)'.

If you do not see the 'Review and Sign' on the right, you must download PDFs, sign manually and upload a clear scan of the signed forms back using the Document Exchange feature.





Choosing the document type


To upload a signed form, simply browse your computer and choose the correct document type from a drop-down menu:

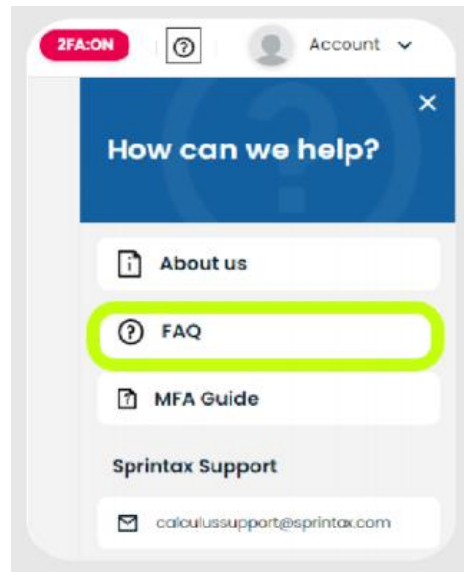
Make sure to verify you choose the correct document type as this is important for CMU to allocate the required documents quickly.

Deleting an upload

If you want to upload a new signed copy of a document or you want to delete a document uploaded in error, you can do so using the small red bin sign on your right.

What you may find helpful

Click the  icon on the upper right of any screen for frequently asked questions.



Click on Calculus Support email and Live Chat on the left of any screen if you need help. Click on Contact your institution to email CMU administrators.

