1) What information is produced on the 1042-S for code 15?

The amount in the GROSS box of the 1042-S is the amount of awards (scholarships, awards, fellowships, grants, and stipends) less the amount of allowable expenses (tuition & fees). Code 15 simply lets the US Government know that the money received was education related.

2) What does the information in each box of the 1042-S represent?

Income code & gross amount (see above answer). Tax rate is 14% and exemption code is 00. If GLACIER determined that a tax treaty benefit is available to you, the tax rate would be 00% and the exemption code is 04.

3) What types of funds are taxable?

All types of stipends, scholarships, grants, fellowships and awards.

4) Why is the “U.S. Federal tax withheld” on the 1042-S, less than the amount that I have paid in taxes?

The amount printed on your 1042-S is the amount of tax that was withheld and sent to the US Government during that CALENDAR year. You might have some money that has been withheld in the current calendar year which will show up on next year’s 1042-S. If you were paid via payroll the tax would have been reported on Form W-2.

5) I received a 1042-S code 15, but I am considered a resident for tax purposes, what should I do?

The GLACIER system will generate a tax summary sheet for you. Sign and date this form. If you are both employed by the University of Arizona and have a cash scholarship from the University of Arizona, submit the tax summary sheet that is generated by GLACIER to FSO Operations Customer Service at: Room 402, University Services Building (USB).

Financial Services Office is unable to refund any tax that was withheld in a prior calendar year. You should file your Federal Tax Return and attach the 1042-S.

6) If I am not a UA employee, how do I document that I am a resident for tax purposes?

The GLACIER system will generate a tax summary sheet for you. Sign and date this form. If you only have a cash scholarship from the University of Arizona, submit the tax summary sheet to ISPS.

7) If I believe the amounts on my 1042-S are incorrect, what should I do?

The amounts on your 1042-S are correct. The amount of tax withheld was sent to the US Federal Government in the prior calendar year and cannot be refunded by the University of Arizona.

8) How do I receive the 1042-S?

The Form 1042-S is available to you via the GLACIER Online Tax Compliance System. To login to GLACIER and print your Form 1042-S, follow the steps below:

Click on the following web link: http://www.online-tax.net
If the link does not automatically open, simply open your Internet Browser (preferably Internet Explorer) and enter the website address http://www.online-tax.net

Click on the GLACIER logo to enter the website.

At the login screen, enter the UserID and Password you selected at the time you first accessed GLACIER.

From the Menu, select “I would like to view/print my Form 1042-S.  This selection will allow you to print your Form 1042-S to plain paper.  If you encounter any problems in printing the form, please contact support@online-tax.net.

If you cannot remember your access information, please click in the “Forgot Login” link on the Login screen to request that your access information be sent to the email address contained in your Individual Record.  Once you have successfully logged in, you may reset your GLACIER login information at any time.

9) If my 1042-S is not available in GLACIER, how do I get another one?

If you did not agree to an electronic 1042-S Form or if you do not have an email address in Glacier the 1042-S Form was mailed to you.  Please confirm your address is correct.
If not, contact a Financial Services Office/Customer Service Representative at 621-9097 or email payroll@fso.arizona.edu and request a duplicate.  Please include your student ID, the last 4 digits of your Social Security number and current mailing address.

10) Why would some fellowships be reported on a 1042-S and others on a Form W-2?

There are 2 ways a fellowship can be reported on a 1042s:

1. If the fellowship was related to your education, it will show up in your student records and a 1042-S Form would be generated for you.

2. If the fellowship was related to your employment at the University of Arizona, it will be reported on 1042-S if the employment qualifies for a treaty exemption.  It will be reported on a W-2 if it does not qualify for a treaty exemption.

11) How is the amount reported on the 1042-S for income code 15 calculated and where do these amounts come from?

The GROSS dollar amount on your 1042-S is the amount of awards (grants, scholarships, fellowships, stipends, etc.) less the allowable expenses (tuition & fees) which are processed through your student account.

These amounts come from your Student account.

12) There is tax withheld in my Bursar account but it was not reported in my W-2 or 1042-S forms. What should I do?

Bring this to the attention of an advisor at International Student Services and an advisor will assist you.

13) I did not receive my 1042-S from the UA and I no longer live in Tucson. What should I do?

Contact a University of Arizona Financial Services Office/Customer Service Representative at 621-9097 or email payroll@fso.arizona.edu and request a duplicate.  Please include your student ID, the last 4 digits of your Social Security number and current mailing address.

14) I am returning to my home country after I graduate, how will I get my W-2 and/or 1042-S from the UA next year?
We will mail it to you regardless of location. Prior to leaving the University of Arizona you need to leave a valid mailing address with the Bursar’s Office and in UAccess Employee. You may e-mail the Financial Services Operations Office at payroll@fso.arizona.edu.

15) Is a tuition waiver the same as a scholarship? Will it appear on a W-2 or a 1042-S?

All tuition waivers are only used to offset educational expenses. It is not a taxable item. However, if you received an award prior to the waiver, the amount of tax withheld on that award would need to be adjusted due to the waiver. The amount of the waiver will not be contained in your 1042-S. Only the net amount of awards (awards less allowable expenses) is reported on form 1042-S.

16) I receive an annual award from my department and am wondering why the amount of withholding tax in my Bursar account seems to change from one semester to the next? It never seems to be a standard amount.

The withholding tax is calculated each time you receive a check. If you have new allowable expenses on your account, they can reduce the amount of tax necessary on your account.

17) I never had any tax withholding from my Bursar account until now. This is my last semester at the UA and I do not know what to do. Why was tax withheld?

We are required to withhold 14% of any award (stipend, scholarship, fellowship, grant or award) that is above the amount of allowable fees & tuition. Be sure to leave a valid address with the Bursar’s Office. In January you will be receiving a 1042-S form in the mail. At that time you are allowed to file a U.S. Tax Return. Depending on your situation, the withholding tax might be refunded by the Federal Government.