NONRESIDENT ALIEN TAXES

INTERNATIONAL PROGRAMS | TARLETON STATE UNIVERSITY



TAX REQUIREMENT

- Tax Rate
- Taxable vs.
 Nontaxable
 Expenses

PAYMENT INFORMATION

TAX REQUIREMENT



Per IRS regulations, the Texas A&M University System's Tax Office taxes all students who receive scholarships and financial aid totaling more than the cost of tuition, fees, and books.

- Tax Rate = 14%
- Nontaxable Expenses:
 - Tuition and Fees
 - Books and any other supplies and equipment required of all students enrolled in the course

- Taxable Expenses:
 - Room and Board
 - Meals
 - Health Insurance
 - Cost-of-Attendance Stipends
 - o Travel
 - O Cash and gift cards used to pay for any expenses that are not "nontaxable" expenses

COUNTRIES WITH US TAX TREATY EXEMPTIONS

- For an Unlimited
 Time Period
- For 5 Years

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PAYMENT INFORMATION

Federal withholding tax charges are assessed to students' accounts towards the end of the fall and spring semesters.

Tarleton athletic scholarships do not cover students' tax charges. Students are responsible for paying these charges to Tarleton's Business Services Office each semester. Nonpayment will result in a past due balance, which can lead to not being able to register, obtain a transcript, and/or obtain a diploma.



- Bangladesh
- Cyprus
- Egypt
- Germany
- India
- Kazakhstan

TAX TREATY EXEMPTIONS

UNLIMITED DOLLAR AMOUNT FOR AN UNLIMITED TIME PERIOD

TAX TREATY EXEMPTIONS

UNLIMITED DOLLAR **AMOUNT FOR 5 YEARS**

- Czech Republic
- Estonia
- France
- Iceland
- Indonesia
- Israel
- Japan
- Latvia
- Lithuania
- Morocco
- Norway
- **Philippines**

- Poland
- Portugal
- Romania
- Slovenia
- Spain
- Thailand
- Trinidad & Tobago
- Tunisia
- Ukraine
- Venezuela

Students from qualifying countries become eligible to claim a tax treaty exemption once they have either a social security number or individual tax identification number (ITIN).

The International Programs Office will assist eligible students with completing their GLACIER Slovak Republic accounts and applying for their ITINs so they can claim their tax treaty exemptions.

> Students who have social security numbers will enter them into their GLACIER accounts to claim their tax treaty exemptions.