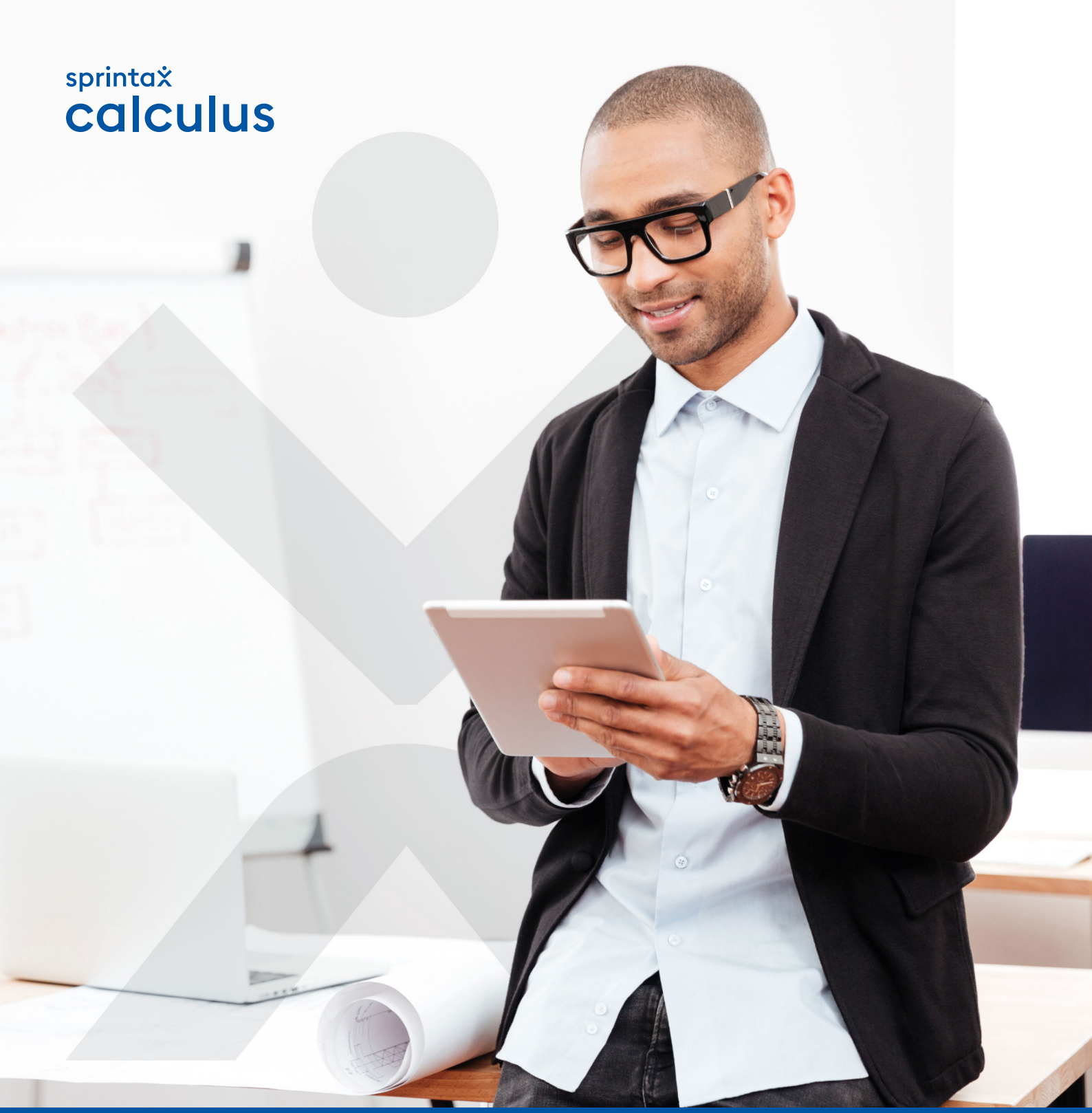
sprintax
calculus



Instruction Manual

Contents

Introduction **3**

How Sprintax Calculus work – accessing the software **3**

1. Completing your Calculus profile **4**
1.1. Residency 5
Consent for electronic Form 1042-S 5
Completing Residency. 6
1.2. Personal Data 11
1.3 Contact Details 14
1.4 Tax Forms Info 15

2. Residency summary **22**

3. Tax Treaties **23**

4. Final Summary **25**

5. Tax Forms **27**
E-signing your tax forms 27

6. Documents Exchange. **29**

7. Downloading your 1042-S **32**

Introduction

Sprintax Calculus has been designed to help US payors, who make taxable payments to foreign nationals to correctly determine the correct amount of tax subject to withholding from such payments. The determination is made based on the information provided by the payee in their Sprintax Calculus profile.

Sprintax Calculus will help you:

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

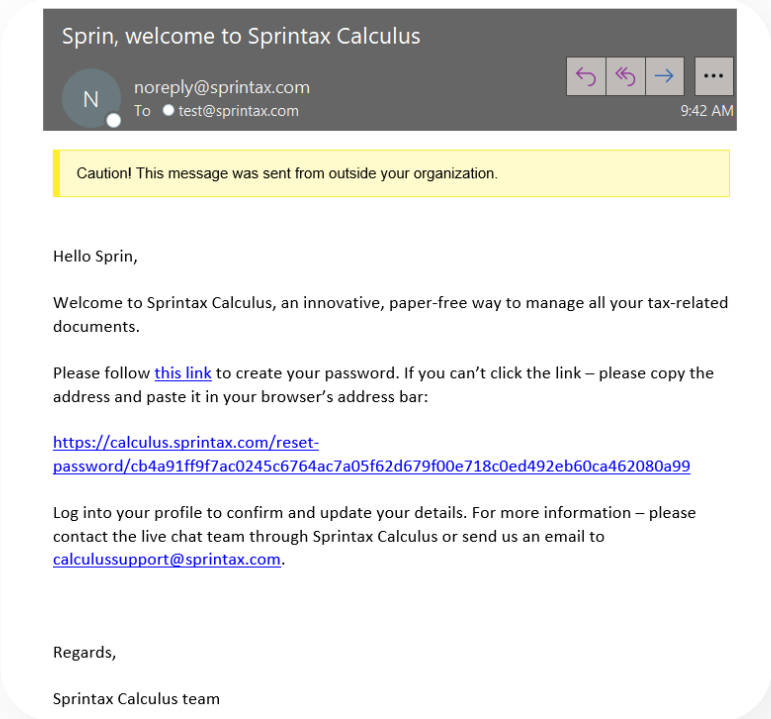
Most of the documents produced such as Form W8-Ben, Form 8233, Form W-4, and Form W-9 are to be signed and provided to your payor prior to them arranging your first payment.

HOW SPRINTAX CALCULUS WORK – ACCESSING THE SOFTWARE

Note that your profile is created by your paying institution and it is essential that you do NOT use the "Sign-Up" option on the Sprintax Calculus login page. A profile is created with an email, a first, and a last name.

Once your profile is created, you will receive an activation email from no-reply@sprintax.com.

The email will contain a **unique link** which you will need to create your password.


Sprin, welcome to Sprintax Calculus

N noreply@sprintax.com
To test@sprintax.com 9:42 AM

Caution! This message was sent from outside your organization.

Hello Sprin,

Welcome to Sprintax Calculus, an innovative, paper-free way to manage all your tax-related documents.

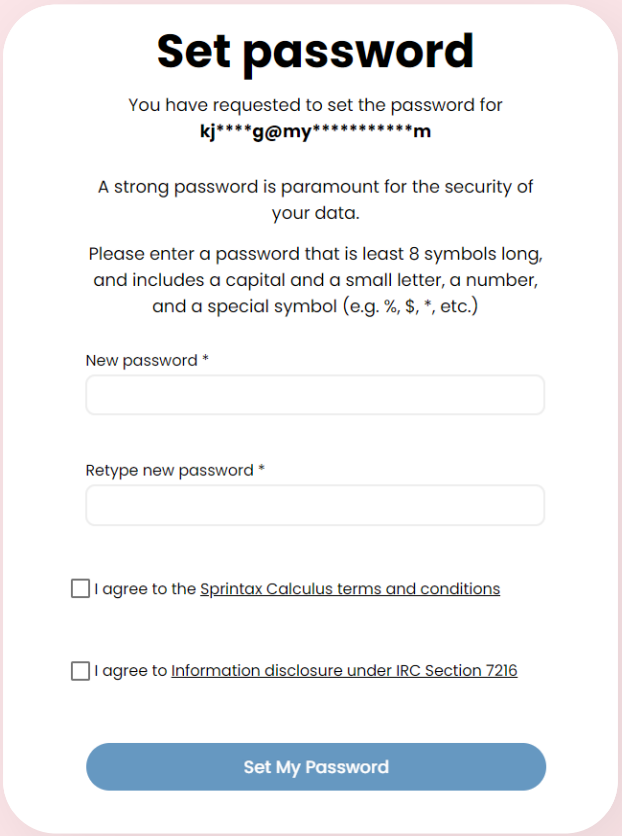
Please follow this link to create your password. If you can't click the link – please copy the address and paste it in your browser's address bar:

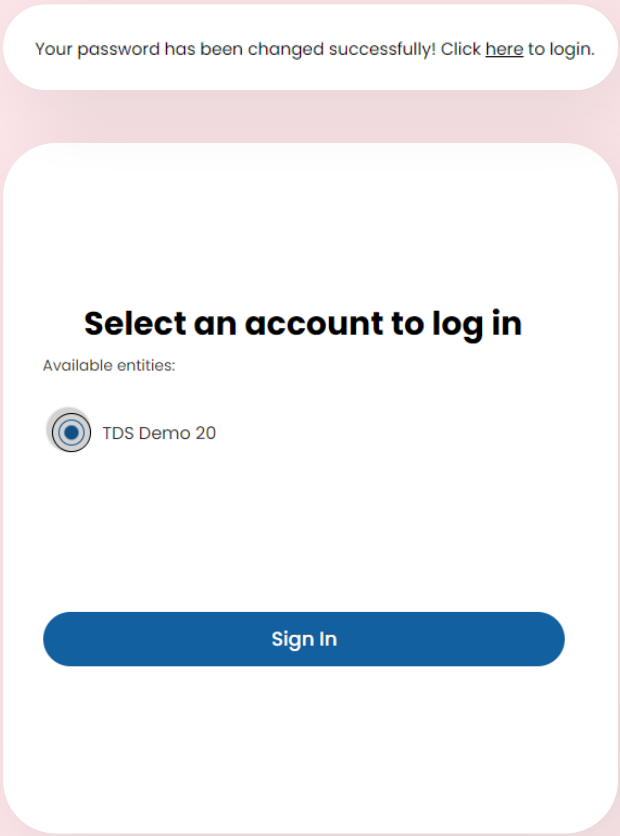
https://calculus.sprintax.com/reset-password/cb4a91ff9f7ac0245c6764ac7a05f62d679f00e718c0ed492eb60ca462080a99

Log into your profile to confirm and update your details. For more information – please contact the live chat team through Sprintax Calculus or send us an email to calculussupport@sprintax.com.

Regards,

Sprintax Calculus team





To sign into Sprintax Calculus after creating your password, go to: https://calculus.sprintax.com/, or follow the link on the **"You have successfully set up your password" screen.**

On the middle screen, choose the profile you want to access. There will be a single possible option in most of the cases unless you were registered with Sprintax Calculus by other US payors you anticipate to or received payments from.

1. Completing your Calculus profile

Your Calculus profile consists of:

1. An **online questionnaire (4 steps)**
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 the info provided
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 profile so that your payor can access the signed documents quickly

Note, that 2 to 5 will not be accessible until you complete the online questionnaire first.

1.1. Residency

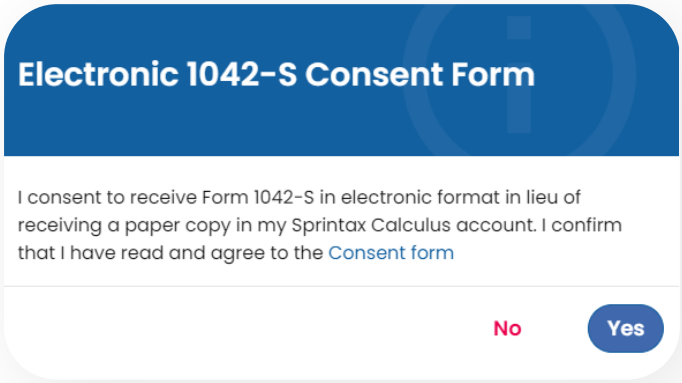
The first step of the online questionnaire is Residency.

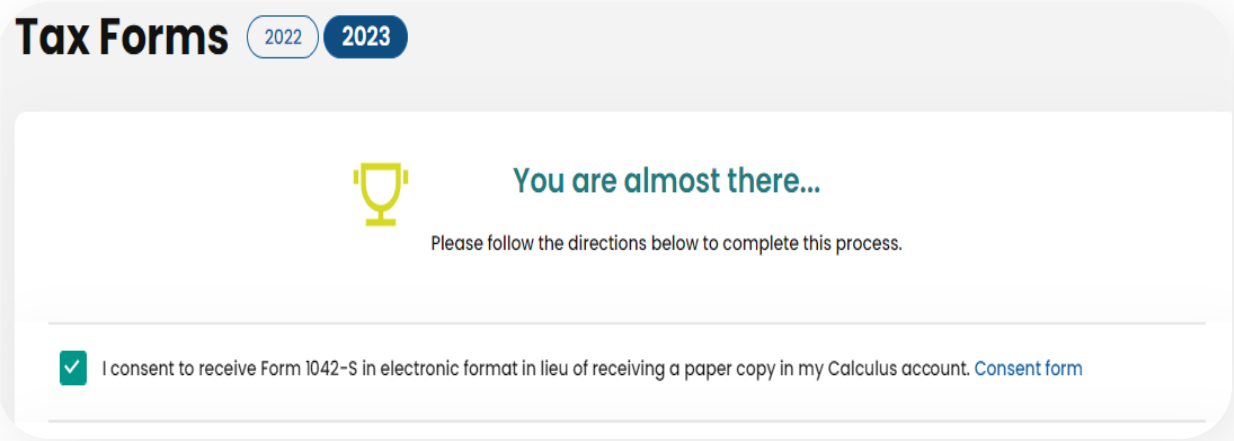
Consent for electronic Form 1042-S

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 (as a download in Sprintax Calculus) after the tax year ends, or you prefer a paper form to be mailed to your mailing address on file.

Make sure you confirm your preference before starting.

Note: you will have the option to change your preference later, on the Tax Forms screen of your profile.

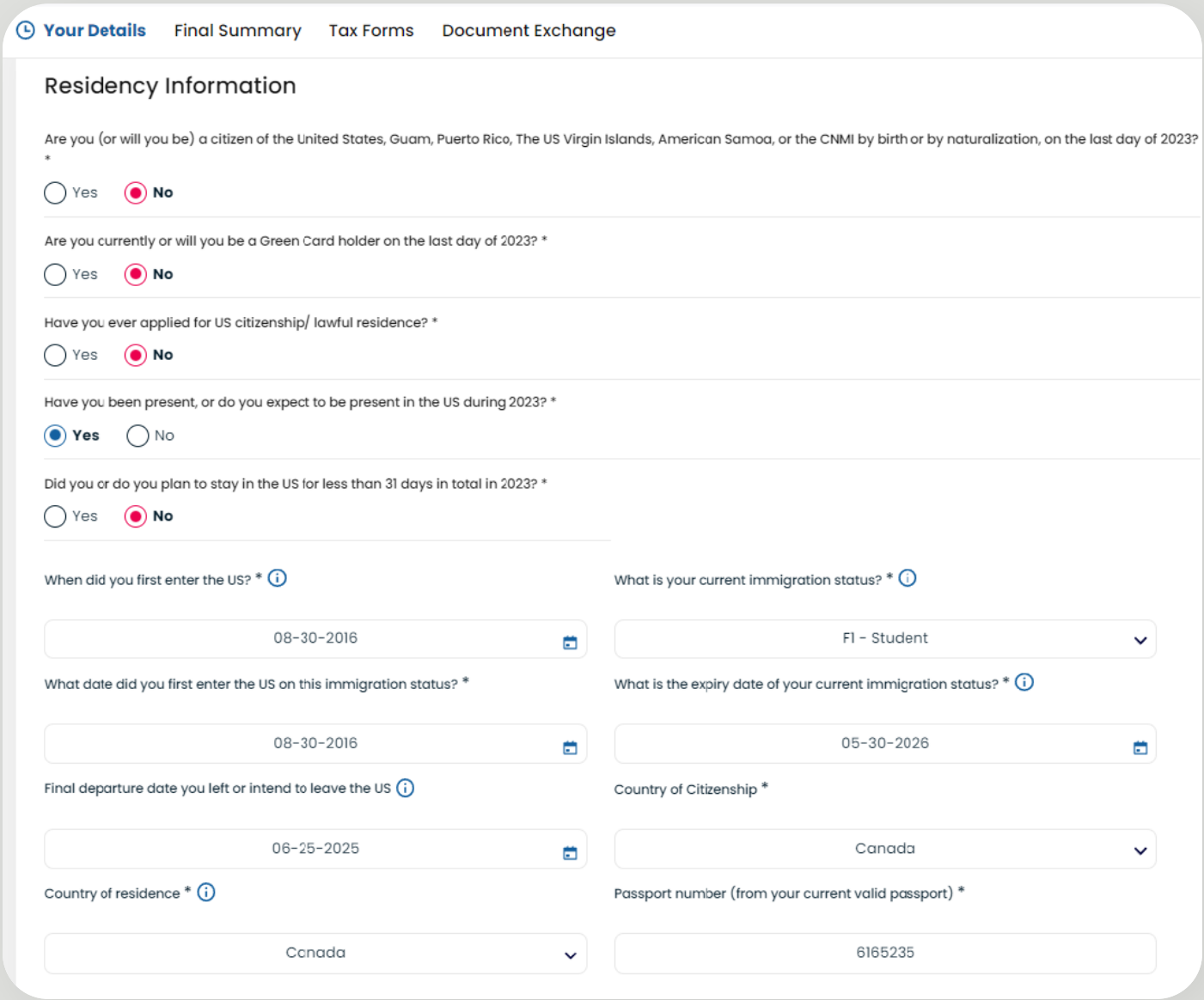


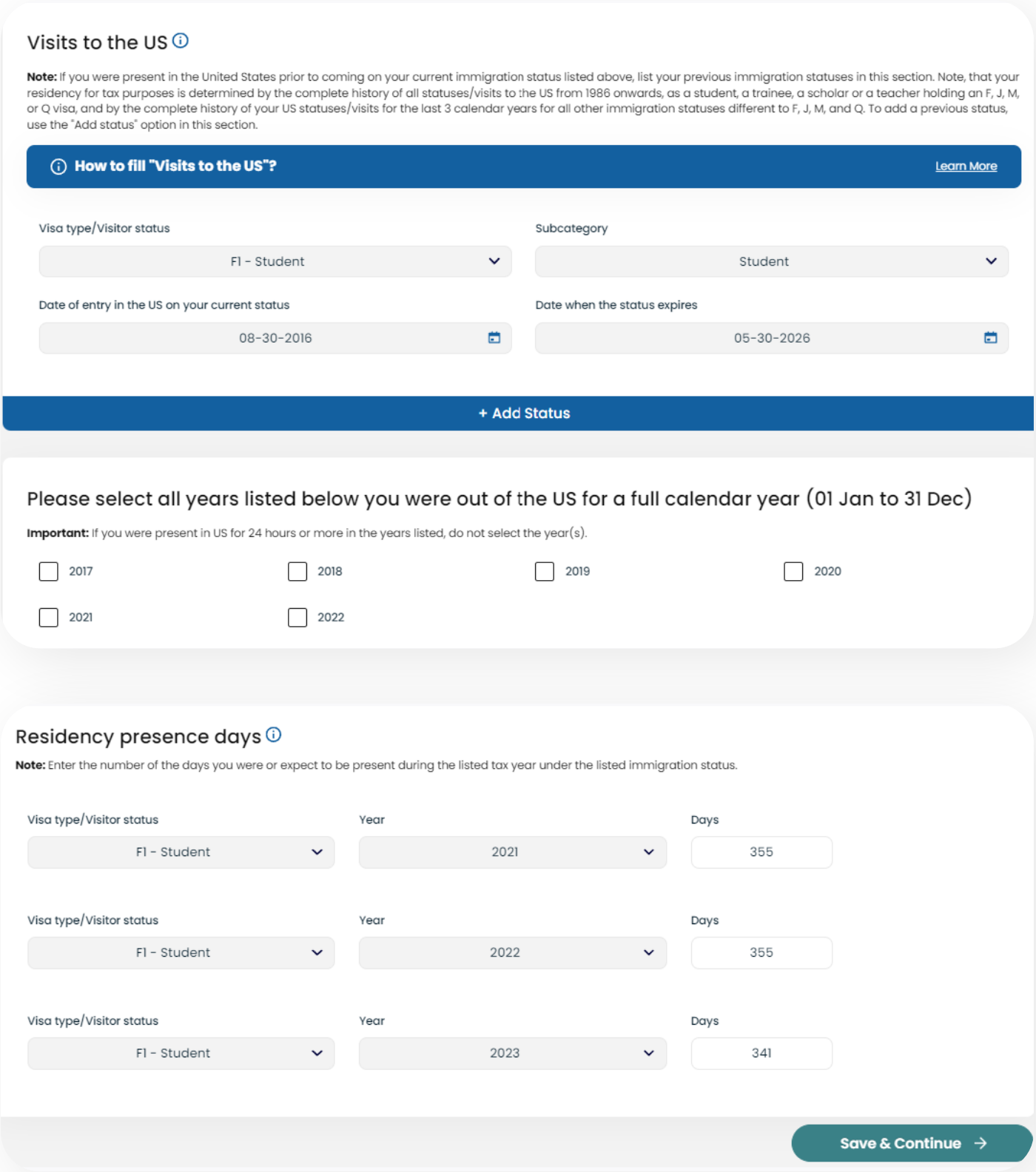


Completing Residency

This step aims to collect all information relating to your residency for tax purposes. Based on the information provided Sprintax Calculus will determine whether you should be treated as a non-resident or a 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 or a green card holder, 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:

The date of first US entry (1989 onwards)

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 1989 onwards.

If you do not 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.

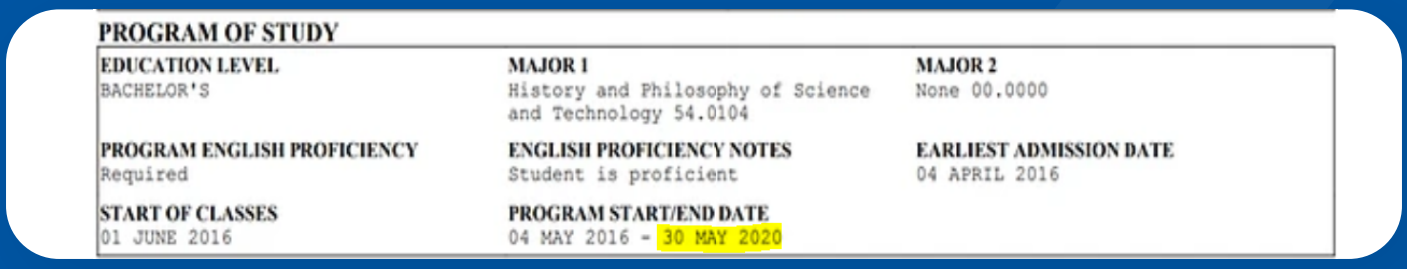
Info box, attached to the Date field will help you identify what date you need to specify in the respective field.

Entry date under your current immigration status and expiry of your current status

Enter the date you entered on your current visa/status. Then, enter the expiration date of your current visa/status respectively.

For F and J visa holders, the expiry date of your current status is listed on Form I-20 and Form DS-2019 respectively.

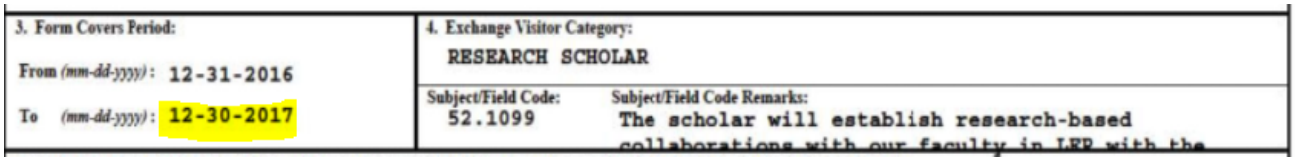
I-20, Certificate of Eligibility for Nonimmigrant (F-1) Student Status



PROGRAM OF STUDY

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

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



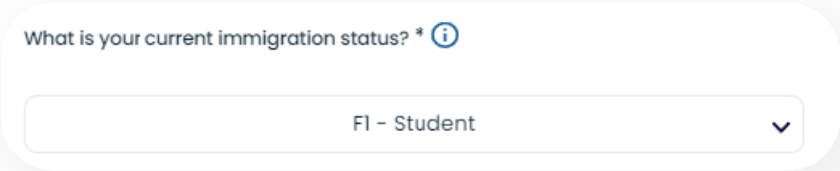
3. Form Covers Period:	4. Exchange Visitor Category:
From (mm-dd-yyyy): 12-31-2016	RESEARCH SCHOLAR
To (mm-dd-yyyy): 12-30-2017	Subject/Field Code: 52.1099 — Subject/Field Code Remarks: The scholar will establish research-based collaborations with our faculty in LRP with the

For all other statuses, refer to the expected end date of your job assignment if you are employed in the US for a specified period, or enter your actual expected departure date for all other statuses.

Documents you may need to refer to:

- **Employment Authorization Card - I-766**
- **Notice of Action - I-797**

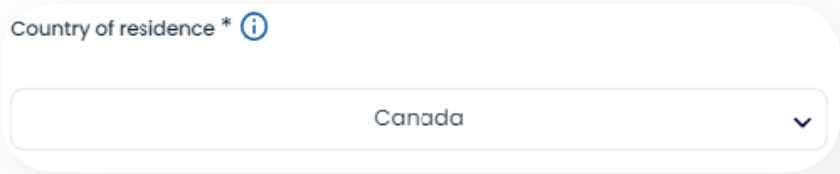
What is your current immigration status?



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 the option that applies to you. If you are a student on F visa, or an international scholar, teacher, professor, holding a J visa and you are not sure about the primary purpose of your visit, refer to I-20 (F visa holders) or your DS-2019, box 4 (J visa).

Country of residence explained

If your country of residency is different than the country issuing your passport, indicate your country of residence as it is in:



Your country of residence is generally the place where you permanently resided before entering the US on your current status and to which you had tighter connections than to any other place or country.

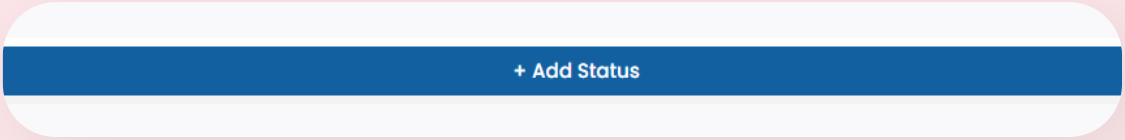
Note that you will not find an option to choose "USA". Whether you are a resident for US tax purposes will be determined within the software and is not readily collectible information.

Visits to the US

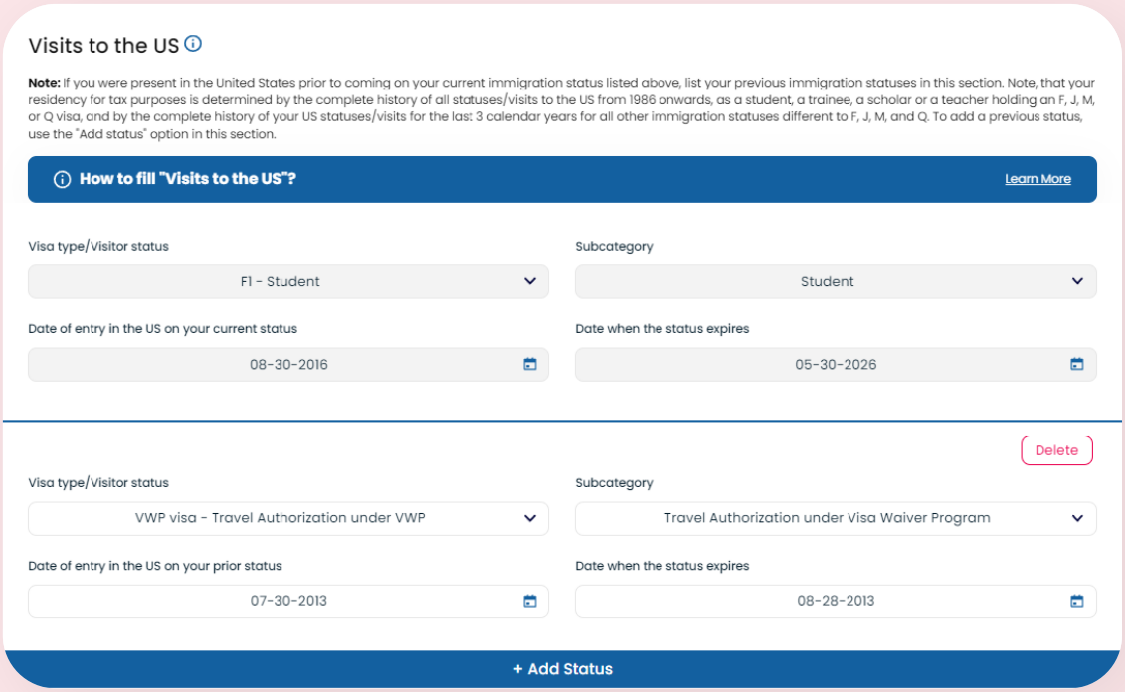
If **The date of first US entry** above is different from **Entry date under your current immigration status** above, you must enter prior visits or statuses in the US before entering on your current status.

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:



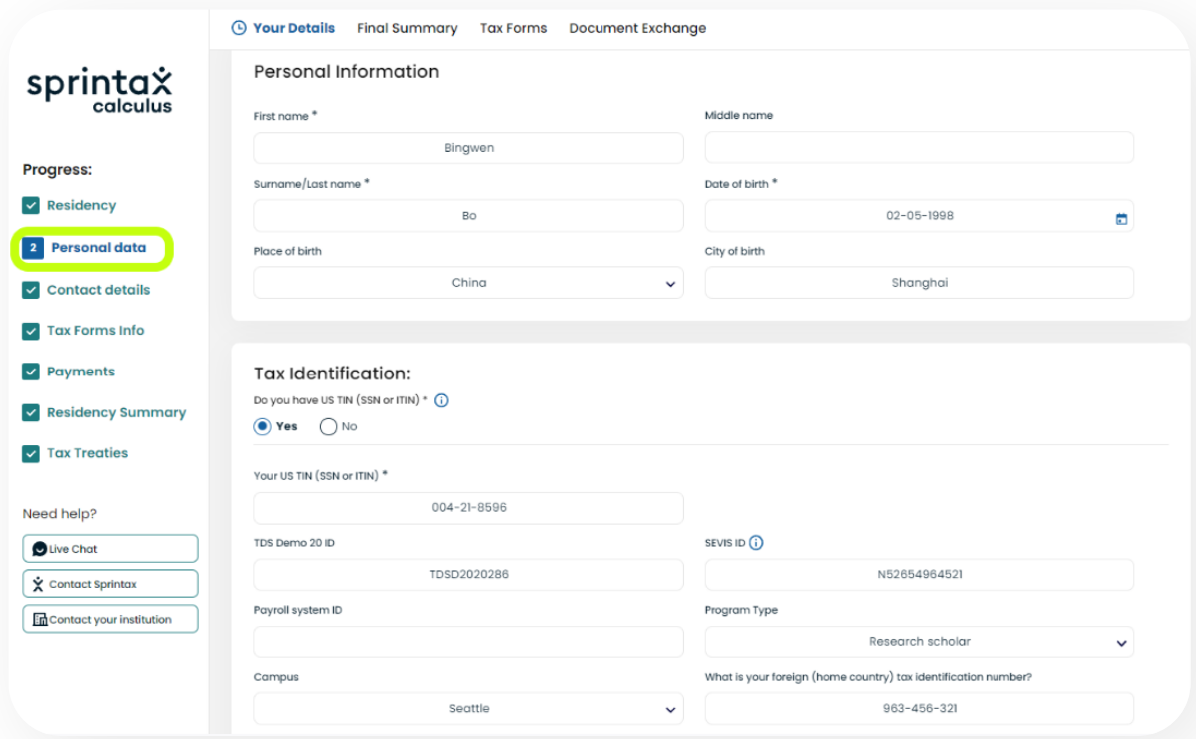
Repeat the action If you need to enter more than one additional status.

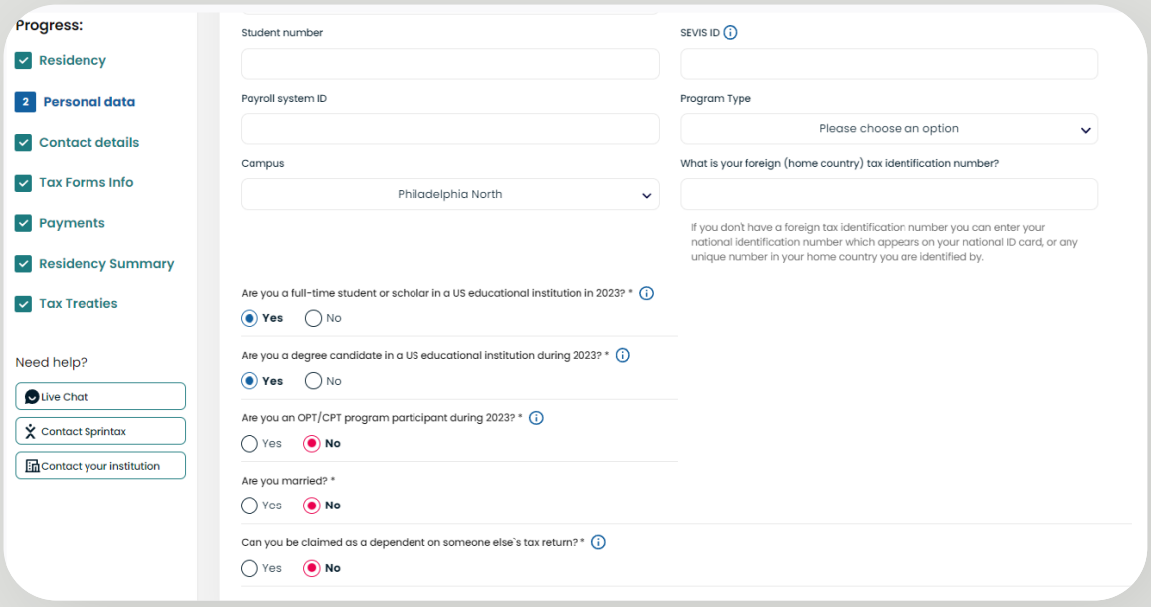
Notes:
*You need to make sure that the very first status you indicate in this section starts with the date indicated in **'The date of first US entry'** above.*
*Sprintax Calculus will **not** collect your days of actual presence in the current calendar year unless this information is **required** (you are not an exempt individual for the purposes of the substantial presence test).*

1.2. Personal data

Enter your personal information such as your date of birth, US tax identification number (TIN) (your SSN or your ITIN (individual taxpayer identification number) whichever is applicable, if any.

Your place of birth and city of birth are not mandatory to complete if you have a US TIN.





Student number (Optional)

This field may:

- be labeled differently depending on your payor's specific identification number of foreign nationals. Example: Western University ID (WUID), College of Birmingham ID (CBID), University of TX ID, etc.
- can be pre-populated in your account by your payor, and locked for further editing

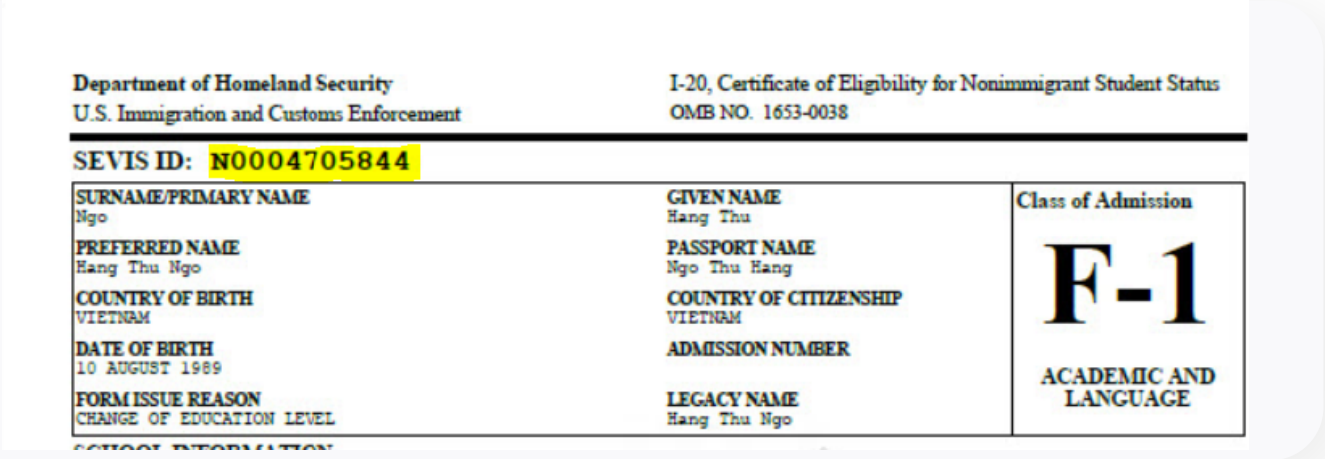
SEVIS ID (Optional)

This is a non-mandatory field and is applicable to J and F visa holders only. This N- number is generally found on your form I-20 or DS-2019, and it has the format of NXXXXXXXXX(XX) ('N' followed by 9 to 11 numerics).

This field may:

- not be visible on your screen at all
- can be pre-populated in your account by your payor, and locked for editing

If that's the case, you do not need to take further action. If, however, you see this field and you are an international student on an F, J or M visa, and you do not have a US tax identification number as a sole recipient of scholarship grants, it is recommended that you enter your SEVIS ID.



Department of Homeland Security
U.S. Immigration and Customs Enforcement

I-20, Certificate of Eligibility for Nonimmigrant Student Status
OMB NO. 1653-0038

SEVIS ID: N0004705844

SURNAME/PRIMARY NAME Ngo	GIVEN NAME Hang Thu	Class of Admission F-1
PREFERRED NAME Hang Thu Ngo	PASSPORT NAME Ngo Thu Hang	
COUNTRY OF BIRTH VIETNAM	COUNTRY OF CITIZENSHIP VIETNAM	
DATE OF BIRTH 10 AUGUST 1989	ADMISSION NUMBER	ACADEMIC AND LANGUAGE
FORM ISSUE REASON CHANGE OF EDUCATION LEVEL	LEGACY NAME Hang Thu Ngo	

Payroll system ID (Optional)

This field is generally pre-uploaded by US payors on behalf of employees, and

- might be not visible on your screen, or
- your payor may have pre-populated this field

In either case, you should skip this field.

Program type (Optional)

This is generally a further description of your occupation or cohort within the institution that pays you. This field may:

- not be visible on your screen
- be pre-populated by your payor and locked for further editing
- available for selection of multiple choices
-

If you can see and can edit the field and there are options available, you can choose the option applicable to you. Otherwise, skip the field.

Campus (Optional)

This field may:

- be pre-populated by your payor and locked for editing
- there might be no options to choose (not applicable)

If that is the case, skip the field.

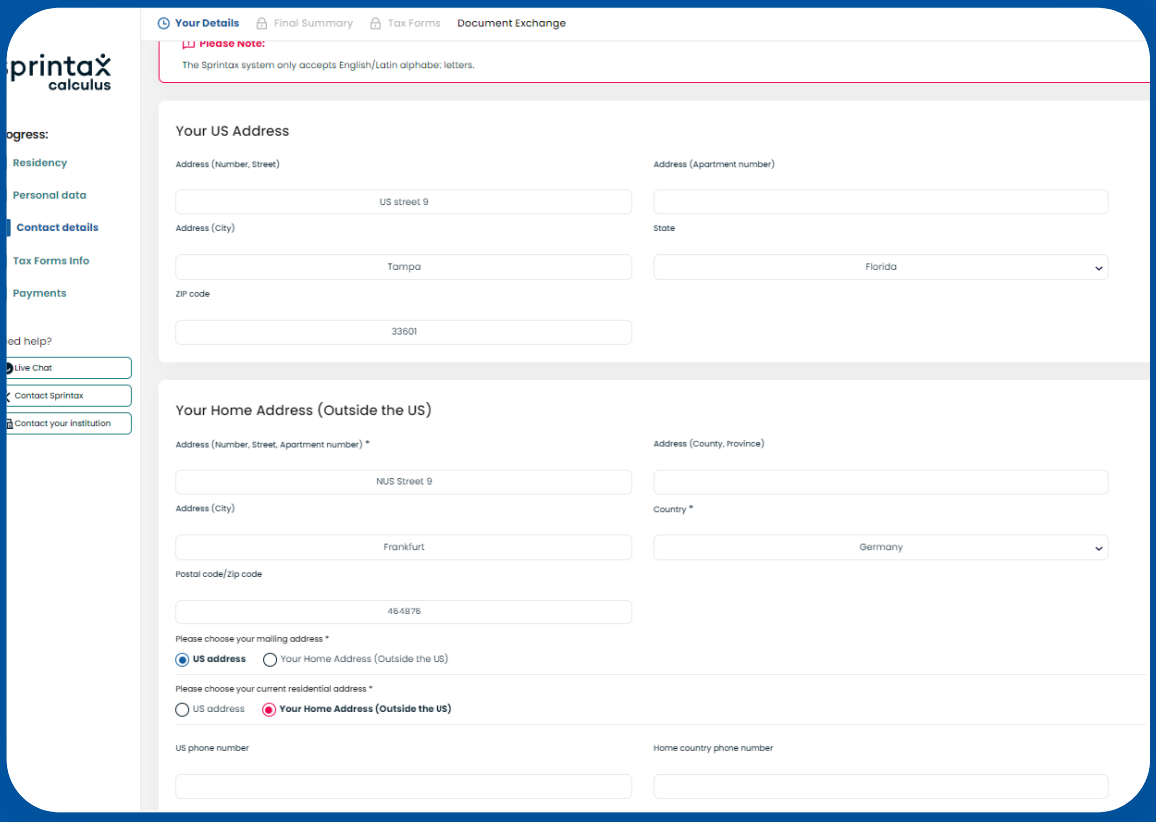
Foreign tax identification number (Optional)

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 grant, it is recommended to add your foreign tax ID.

1.3. Contact details

Enter your US address, if any, and your Foreign residential address where you lived prior to you 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, form 8233, form W-4, etc.



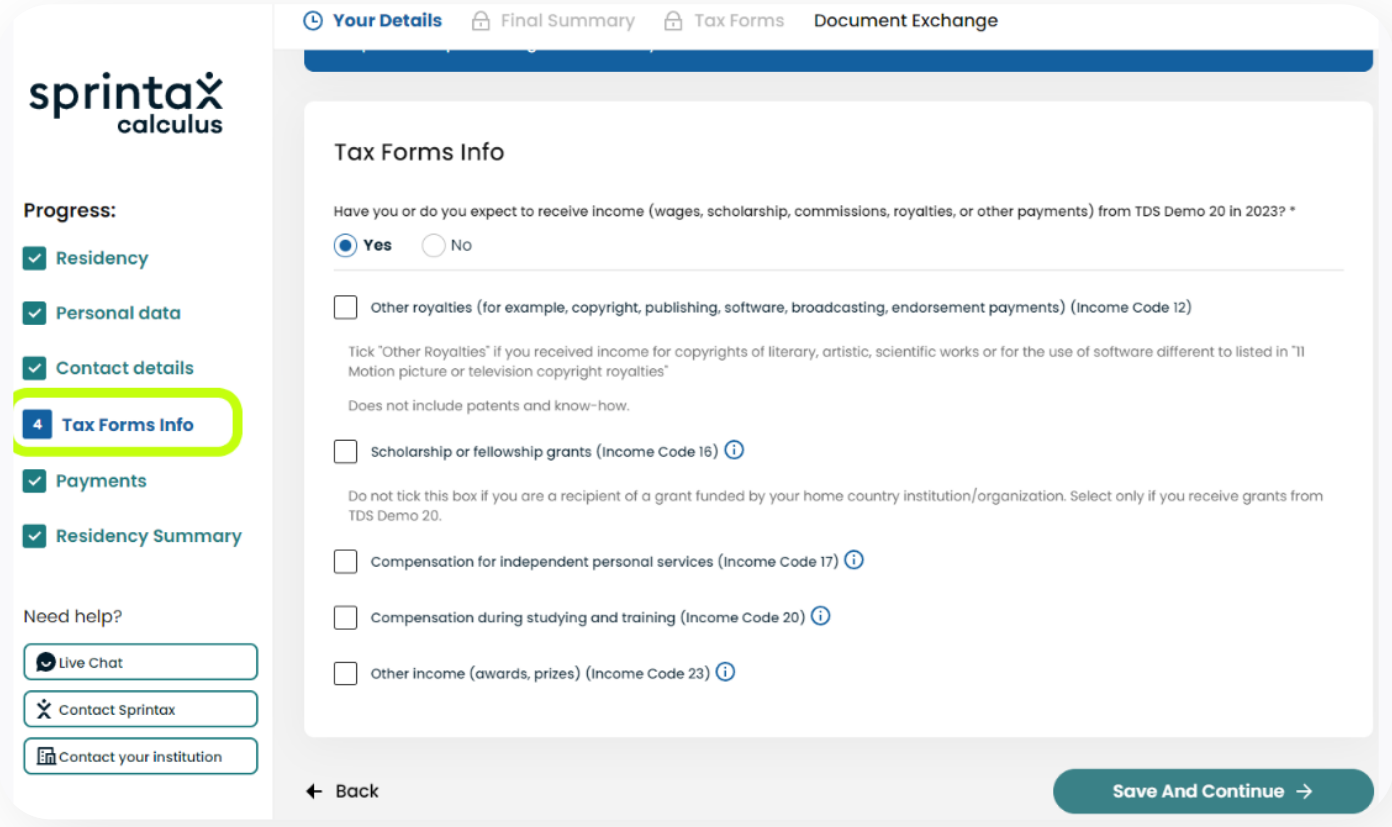
1.4. Tax Forms info

'Tax Forms Info' step aims to collect **annual** information from you. This page must be completed on an annual basis if you aim to produce Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, requested by your payor or as soon as any of the circumstances 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.).

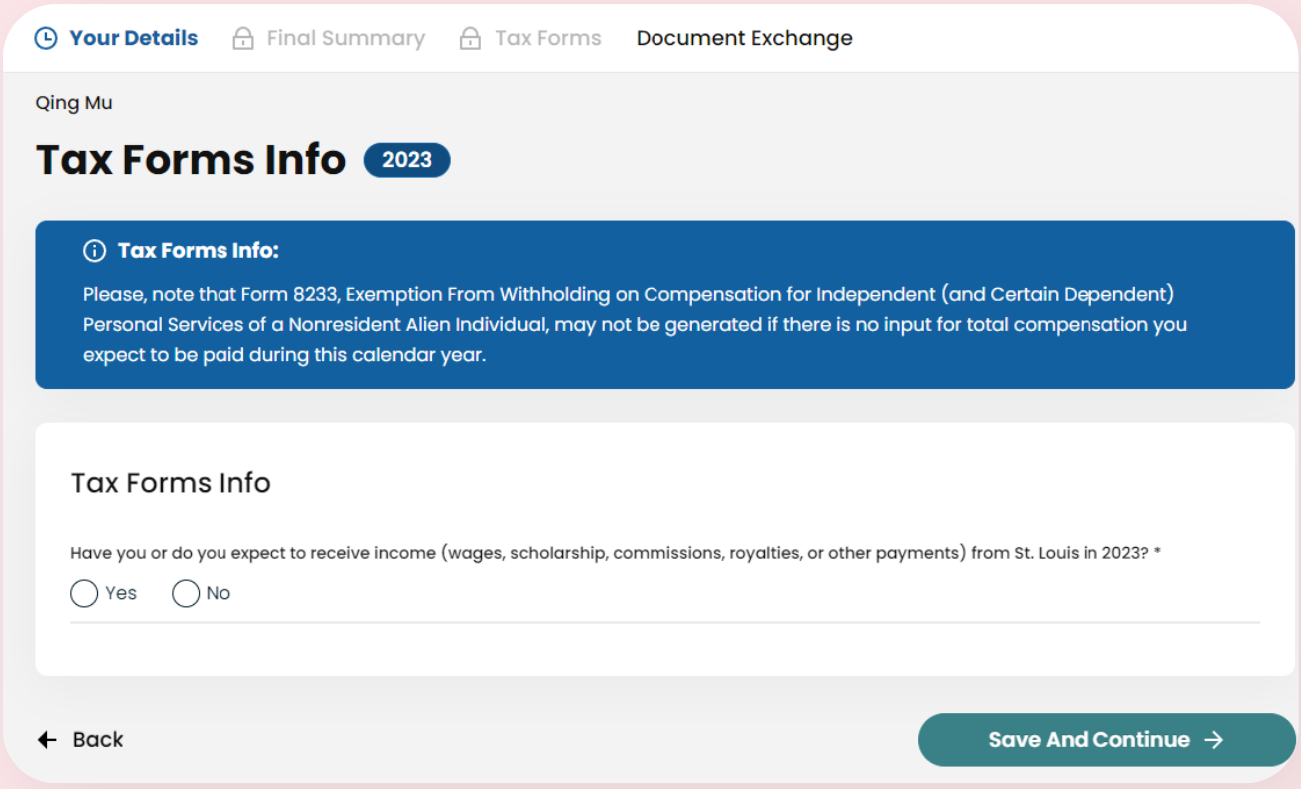
Note that the look of Tax Forms Info step will depend on payor's account settings. The list of income types might be different depending on your immigration status or your payor's account settings.

Unlocked for Editing

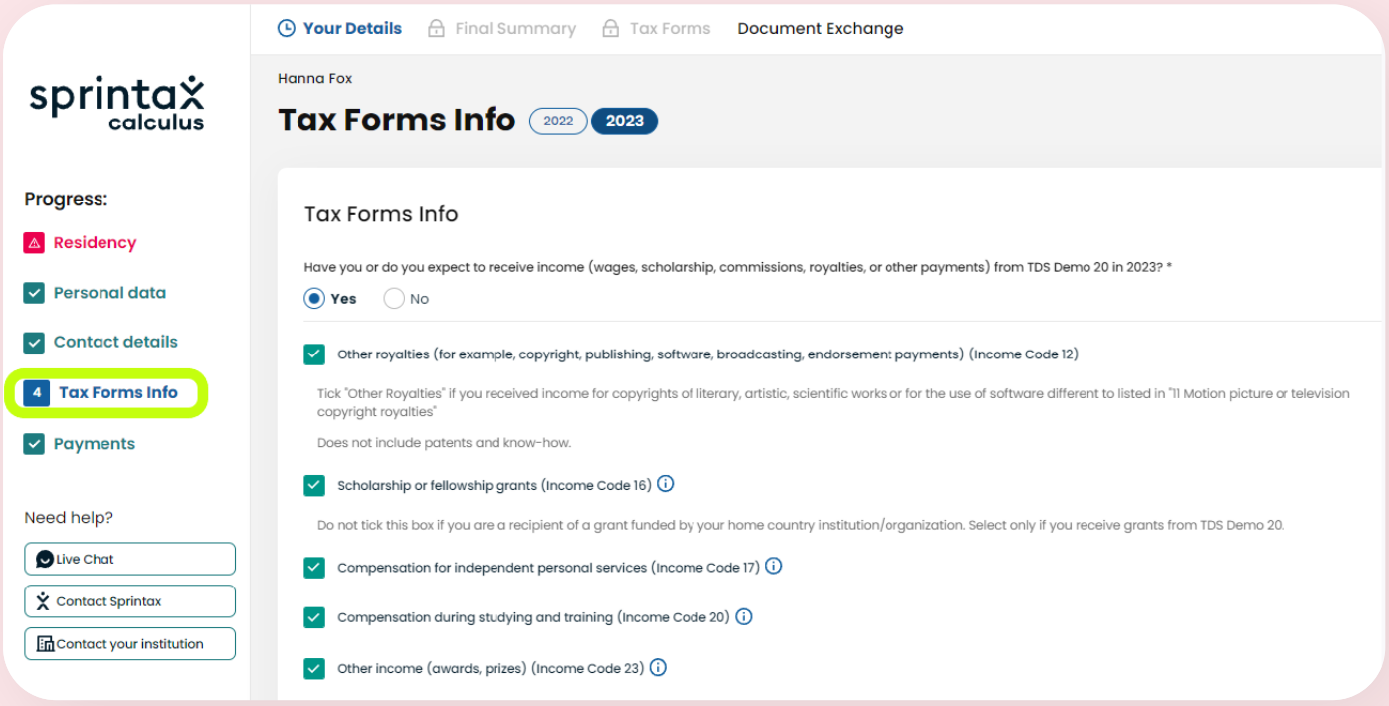
If your Tax Forms Info screen looks like this



OR this,



OR this,



AND you can select/deselect option(s), please select the income type you expect to be paid by this payor in the calendar year you are completing for (example: 2021). This will prompt the related questions to show for you to answer.

Locked for Editing:

If your tax forms page shows a list **of pre-selected income types locked for editing,** you need to proceed with answering all questions. If any of the income types do not apply to you, you can skip the optional amount fields.

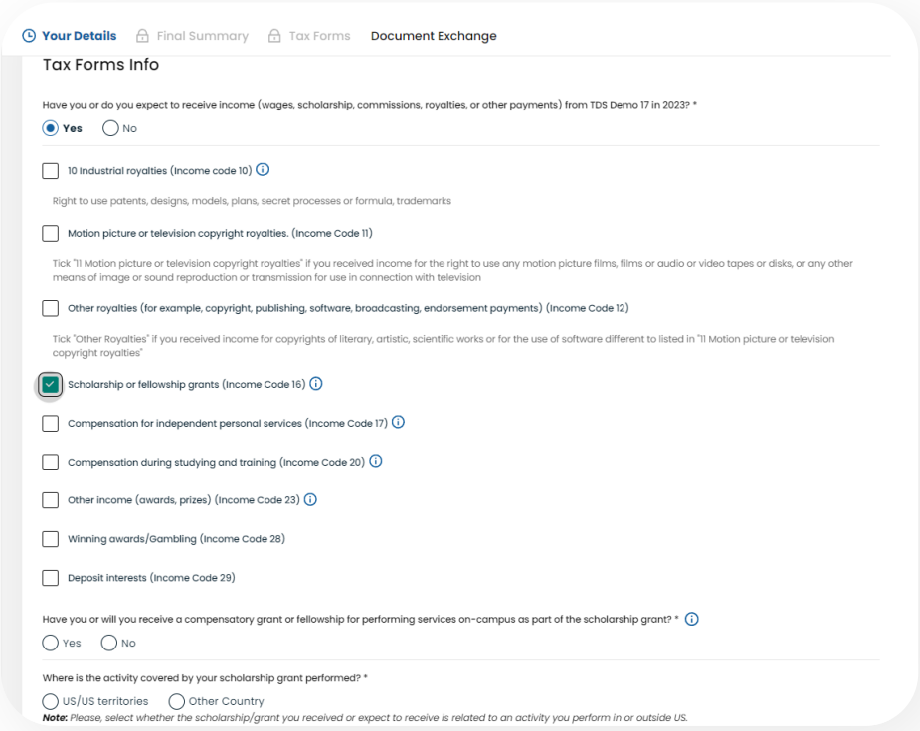
Available for editing:

If your tax forms page shows a list of **pre-selected income types and you can edit the selections,** you can unselect the one(s) that do not apply by leaving the one(s) that you anticipate from the payor who asked you to complete a Sprintax Calculus profile.

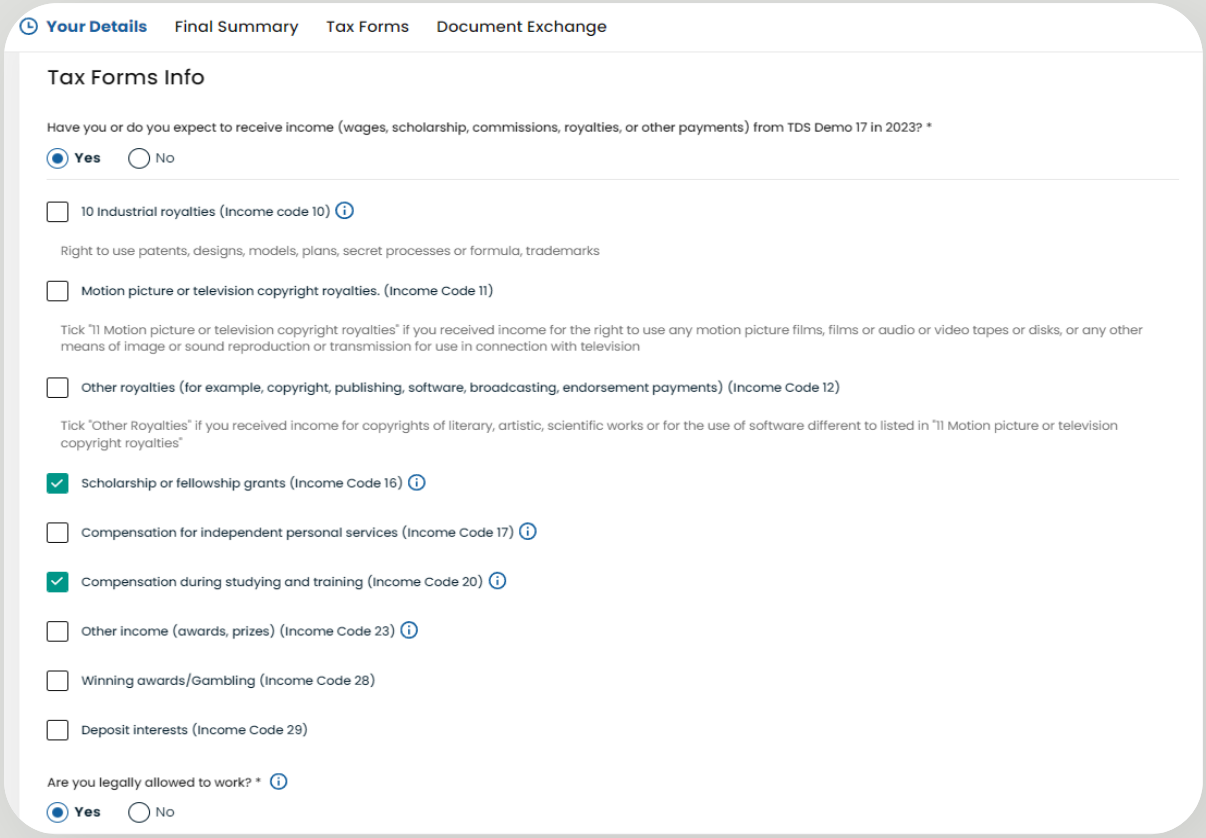
Example 1: Sole recipients of scholarship grants

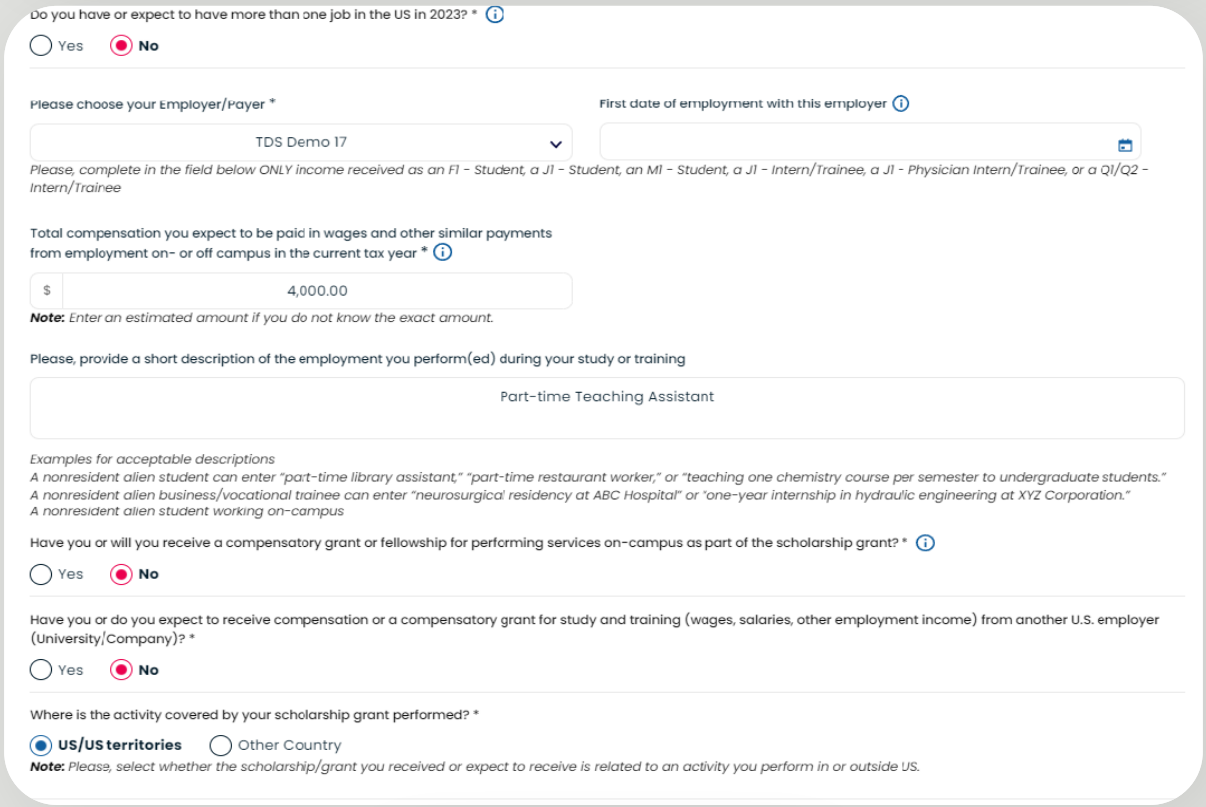
If your only income in the calendar year is or will be scholarship grants only:

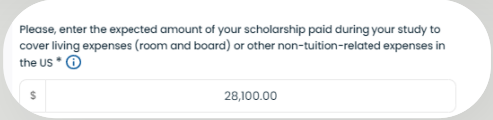
- confirm whether you were/will be physically enrolled on campus in the US, or were you enrolled online from your home country
- confirm if you were/will be required to perform personal services as a condition to receive all or part of your grant



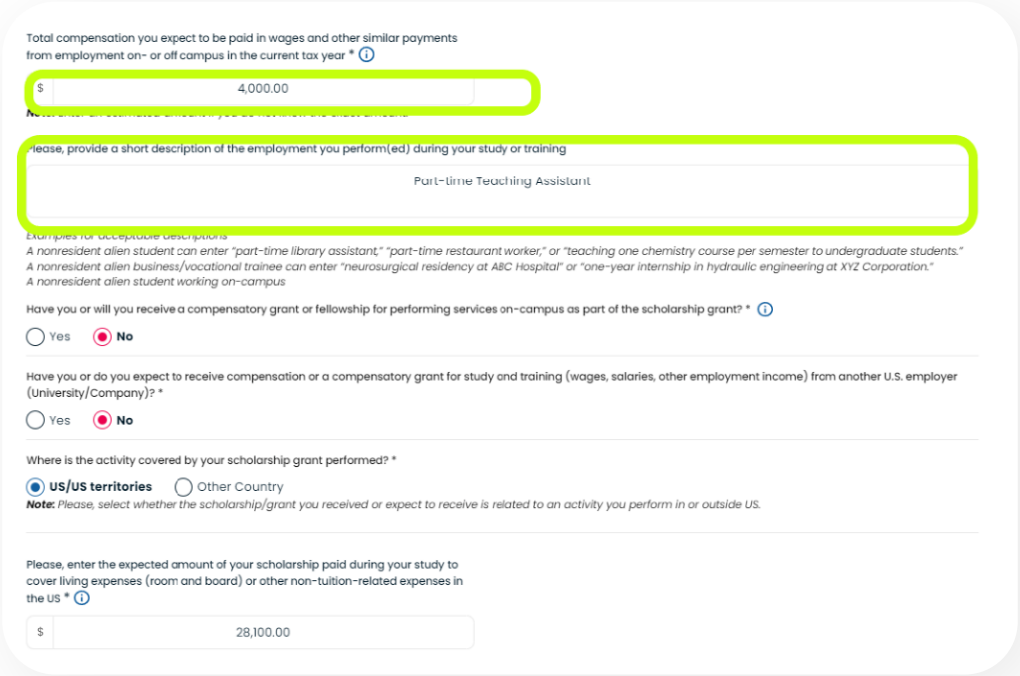
Example 2: Students working on campus and receiving scholarship grants and wages



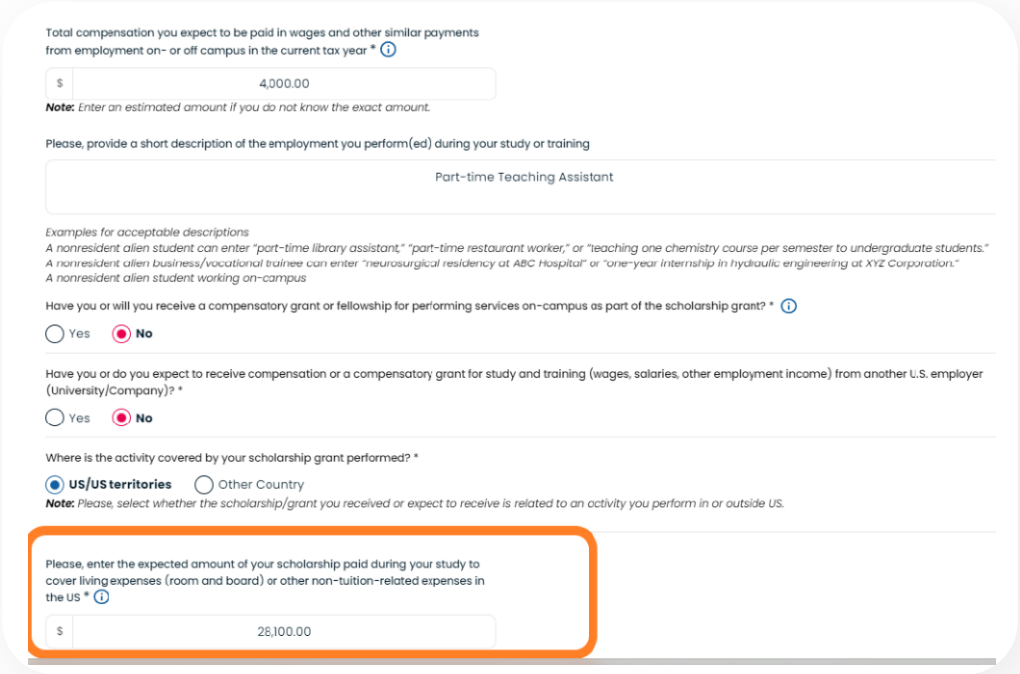




An international student, resident of a tax treaty country, who is employed on campus, will be generally asked to provide approximate amounts of expected wages/ compensation for the calendar year.



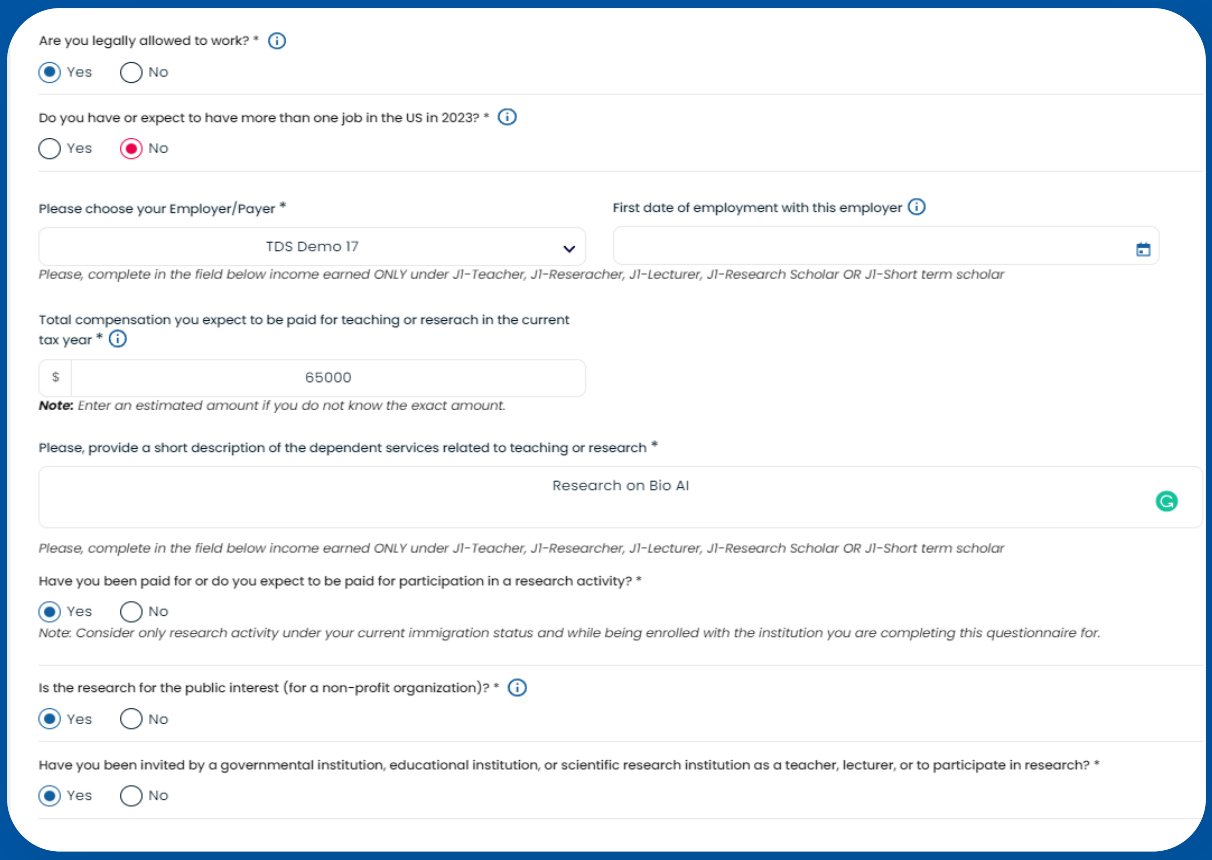
In case of an international student, recipient of a scholarship grant from the same payor, enter your scholarship amount for the calendar year as shown below:



Example 3: International scholar receiving compensation for research

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 this payor for the calendar year. Enter an approximate annual amount and a short description of your job.

Your income type is 'Income code 19.



Example 4: Independent contractors

If you are a non-employee receiving honoraria or commission payments for performing a service or services independently, your income type 'Income code 17':

How many days have you stayed or intend to stay in the US during 2023? *

90

Do you have your own office, a place of business, maintained by you for performing these services? *

◯ Yes ◉ No

Total amount you expect to be paid for independent services in this tax year (commissions, fees, self-employment income) *

$ 8000

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

Please, provide a short description of the independent services you perform(ed)

Consulting contract to design software

Examples for acceptable descriptions of Independent personal services
"Consulting contract to design software"
"Give three lectures at XYZ University."

- Back

Save And Continue →

☑ Compensation for independent personal services (Income Code 17)

☐ Compensation for dependent personal services (Income Code 18)

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

☐ Winning awards/Gambling (Income Code 28)

☐ Deposit interests (Income Code 29)

How many days have you stayed or intend to stay in the US during 2023? *

15

Do you have your own office, a place of business, maintained by you for performing these services? *

◯ Yes ◉ No

Where are the independent services performed? *

◉ US/US territories ◯ Other Country

2. Residency Summary

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

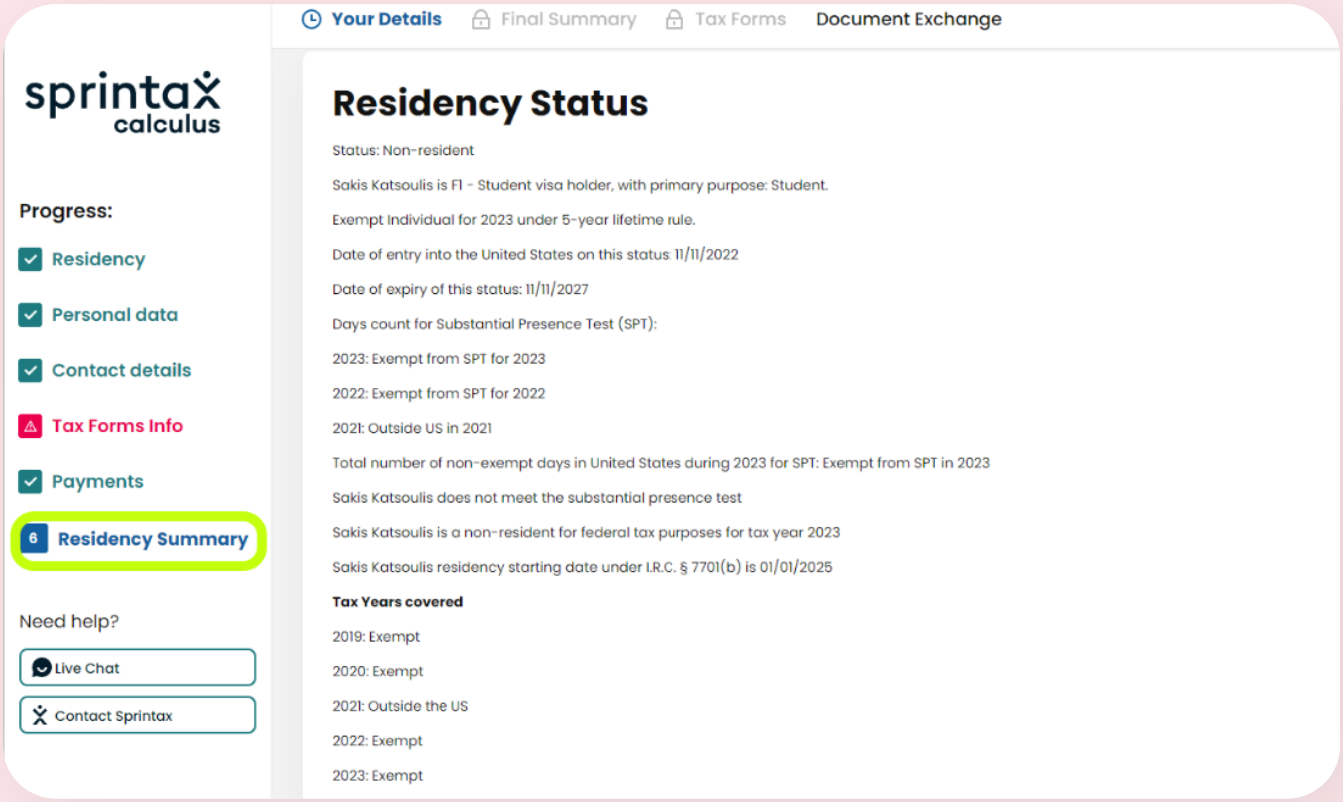
Note: Days counted towards the SPT

Days countable for the Substantial Presence Test (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 the 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: Residency starting date

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 US tax purposes.

This is generally the first of 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.

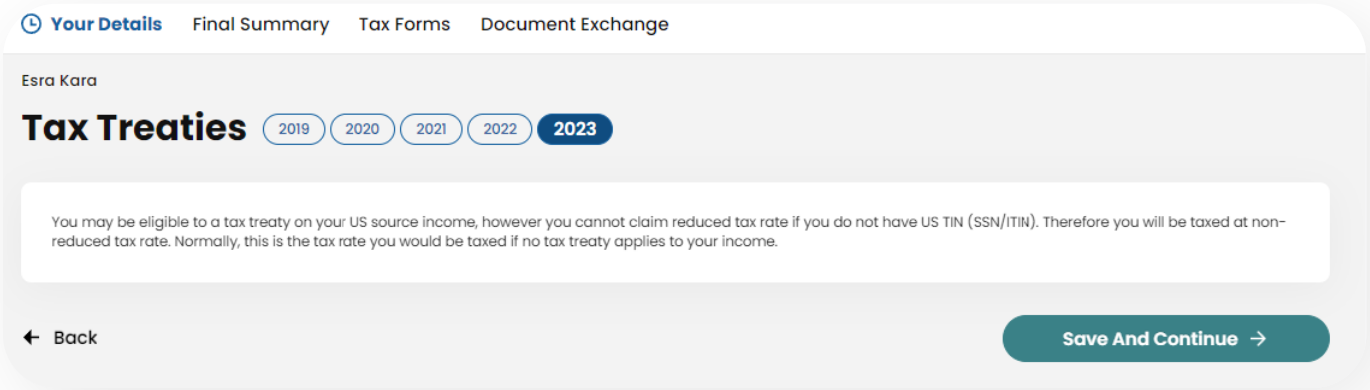


3. Tax Treaties

This step summarizes if you are eligible for tax treaty or not. Generally, if you do not have a US TIN (an SSN or ITIN), you cannot claim treaty benefits unless you provide your TIN on Personal Data screen and produce the applicable tax forms to provide to your payor. Note that your payor cannot grant treaty benefits before you sign the required forms listing a valid US TIN.

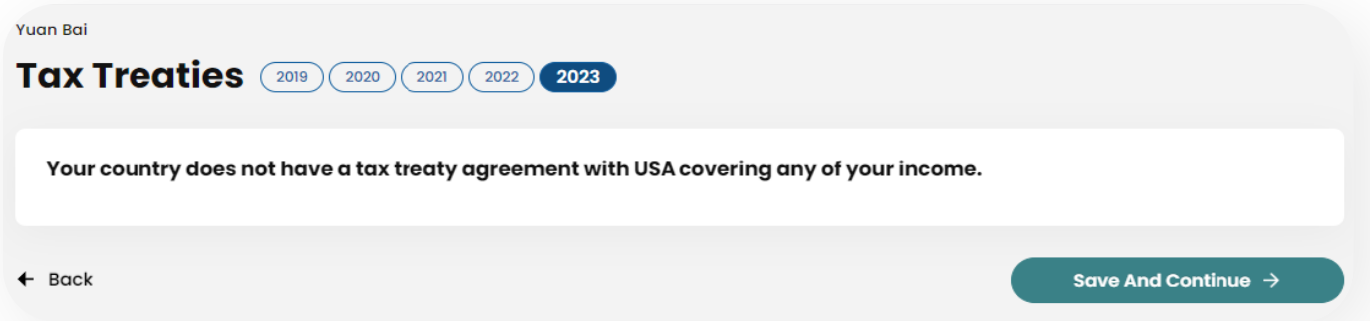
No TIN cases:

If you do not yet have a US TIN, you might see the following text:



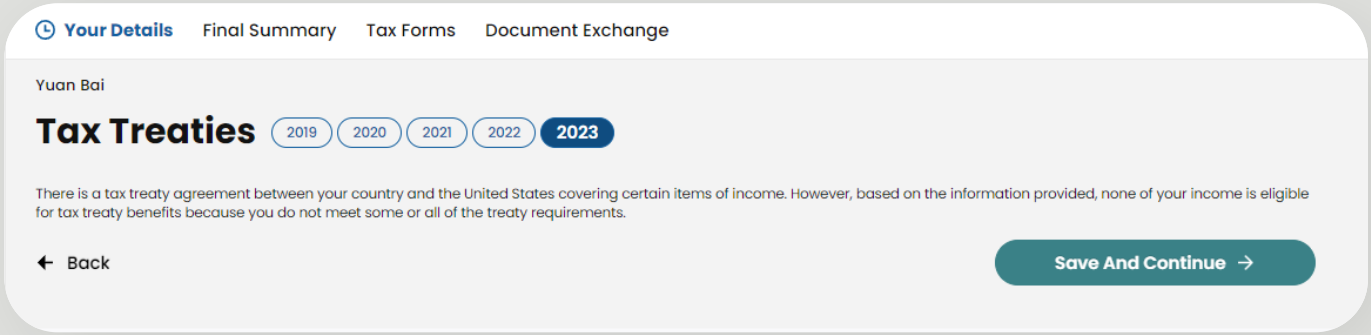
No treaty country cases:

If you are a resident of a country that has no treaty convention with the US, you will see the following text:



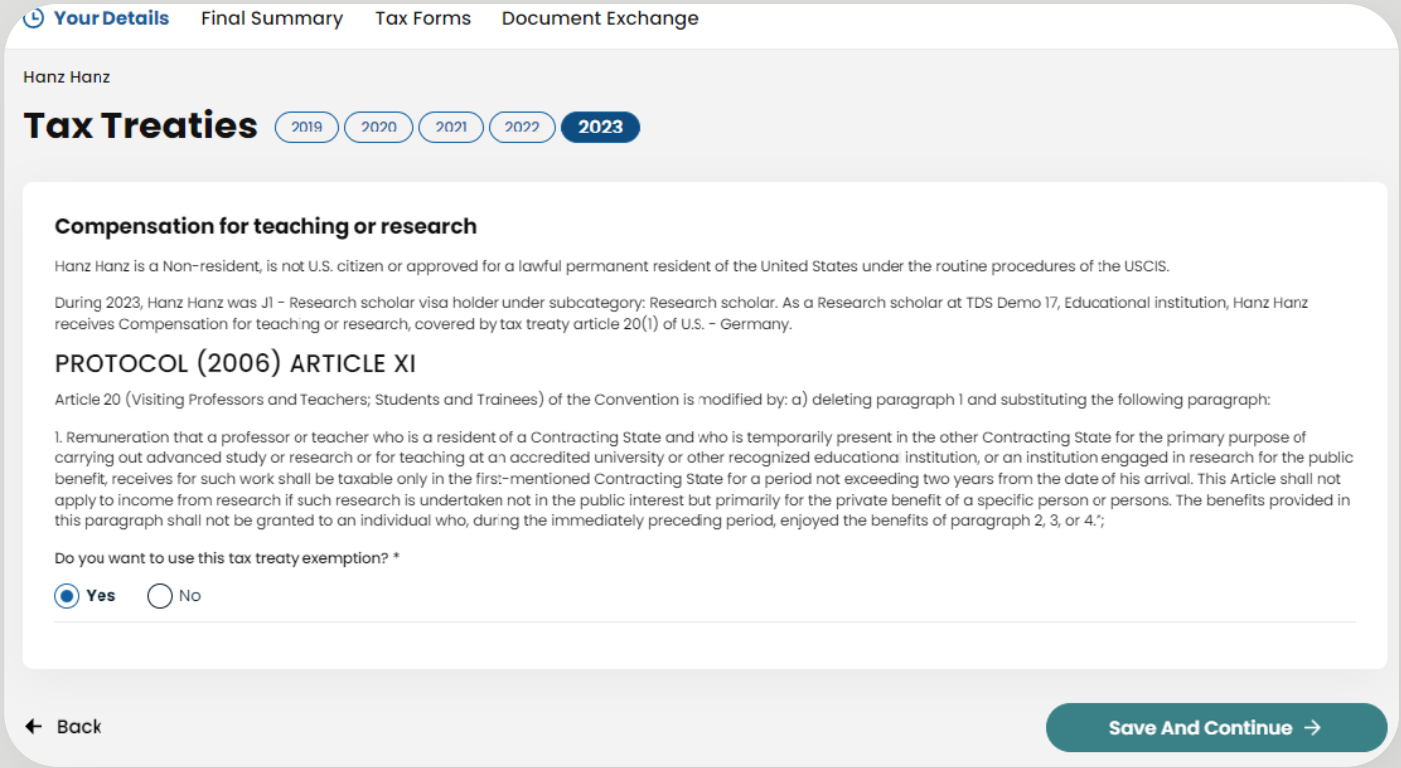
‘Income type not eligible’ cases:

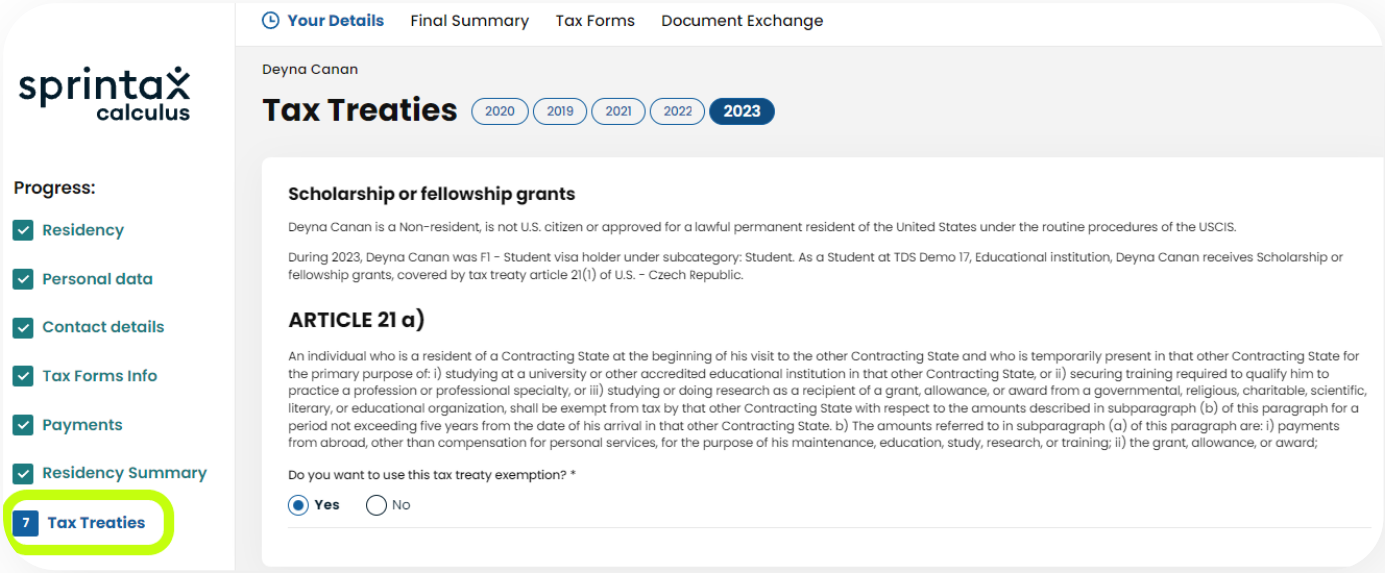
Even if your country has a signed treaty convention with the US, it is possible that the income type you receive is not covered in the Convention.



‘Treaty eligible’ cases:

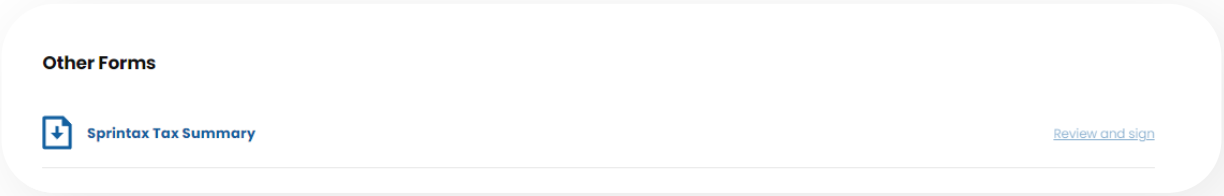
If you are eligible to benefit a tax treaty exemption, your tax treaty eligibility will be displayed on this step. You can either agree to benefit the exemption or choose not to:



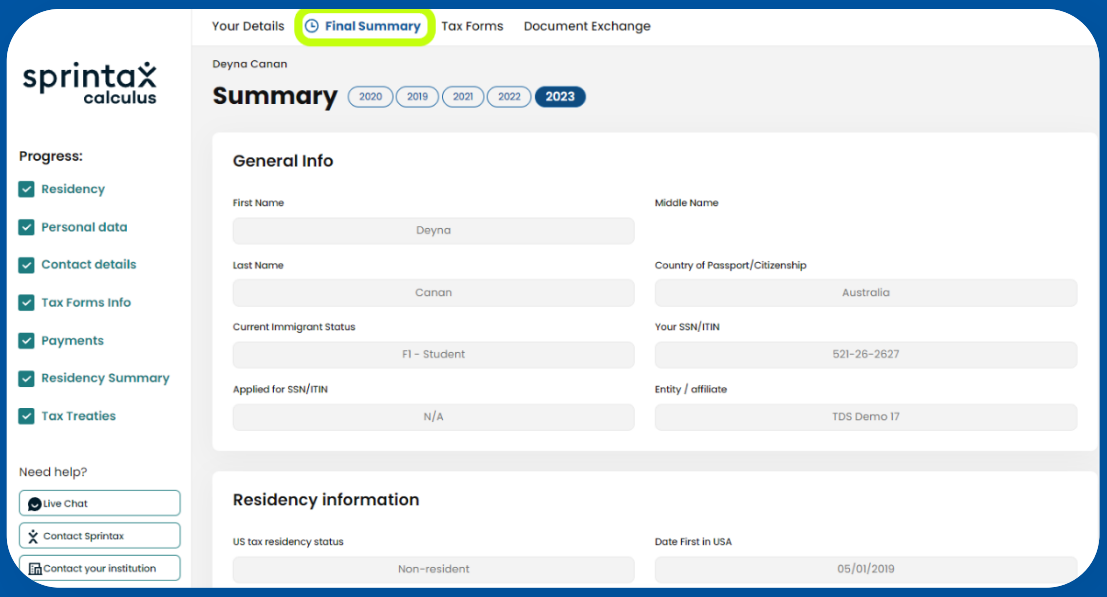


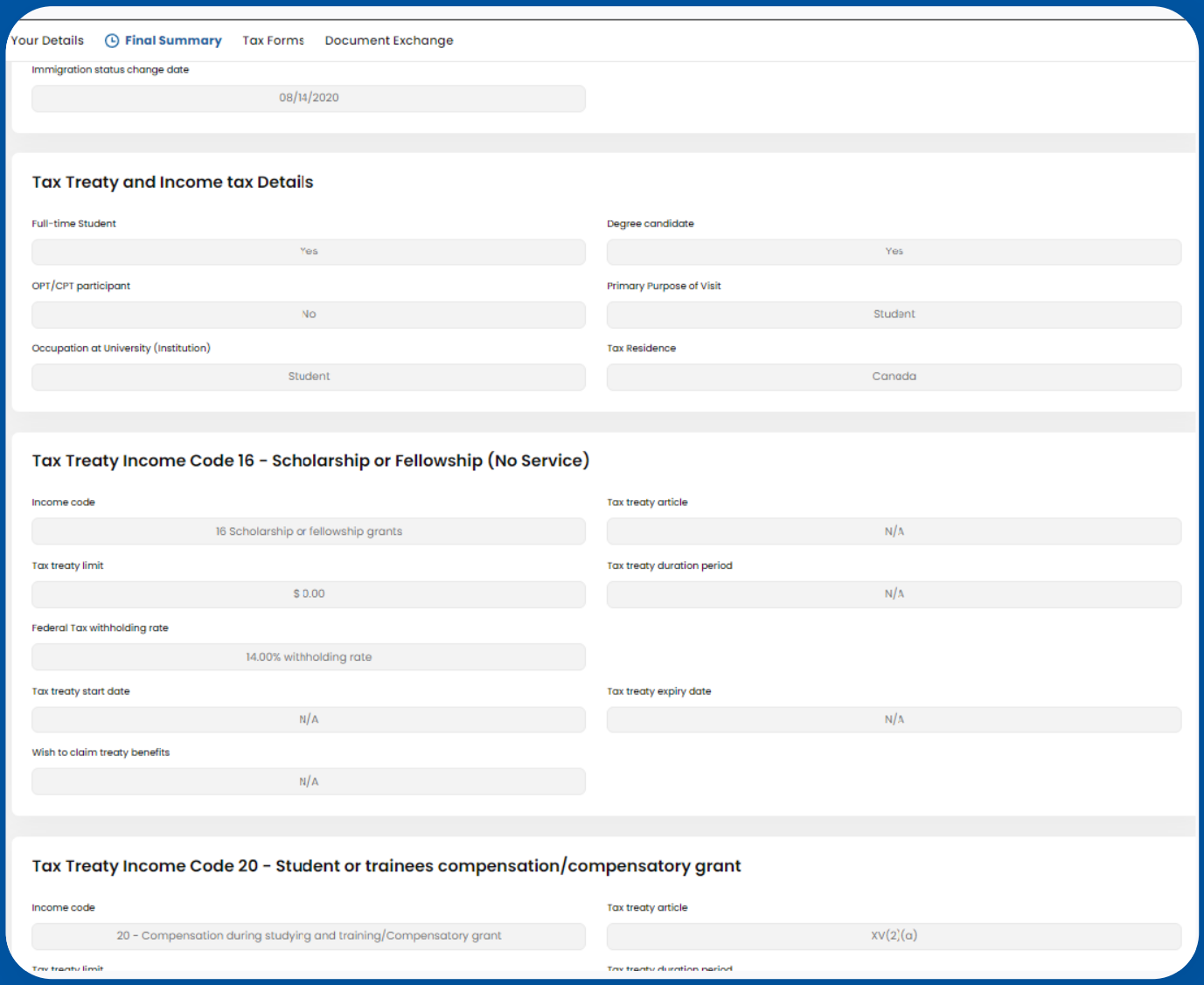
4. Final Summary

This is your **Personal Tax Summary.** The summary has a downloadable PDF version allocable on the next screen named *"Tax Forms"*.

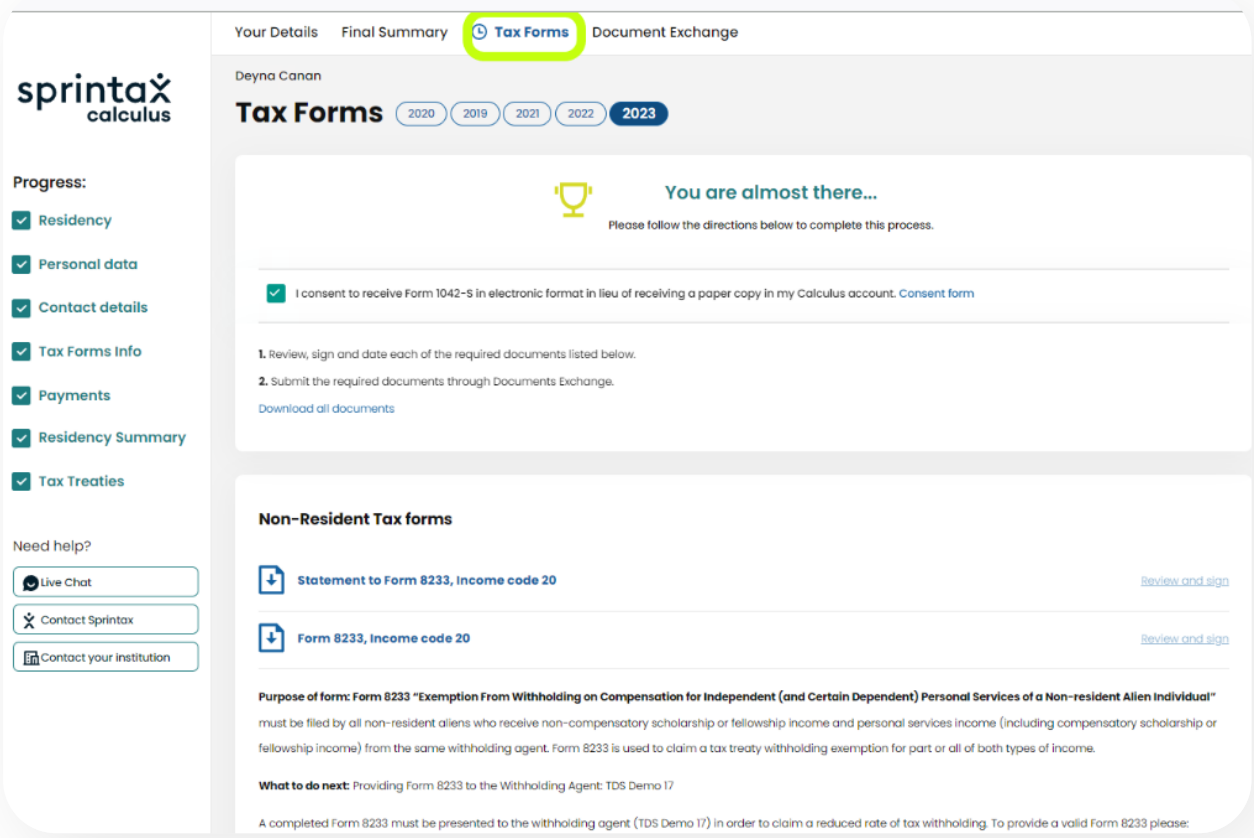


The PDF version has a spot to sign and date the document to confirm the information accuracy for your payor. The document is optional and whether it needs to be signed and uploaded is to be decided by the paying institution.


Your Details
Final Summary
Tax Forms
Document Exchange
sprintax calculus
Deyna Canan
Summary
2020
2019
2021
2022
2023
Progress:
Residency
Personal data
Contact details
Tax Forms Info
Payments
Residency Summary
Tax Treaties
Need help?
Live Chat
Contact Sprintax
Contact your institution
General Info
First Name
Deyna
Middle Name
Last Name
Canan
Country of Passport/Citizenship
Australia
Current Immigrant Status
F1 - Student
Your SSN/ITIN
521-26-2627
Applied for SSN/ITIN
N/A
Entity / affiliate
TDS Demo 17
Residency information
US tax residency status
Non-resident
Date First in USA
05/01/2019


Your Details
Final Summary
Tax Forms
Document Exchange
Immigration status change date
08/14/2020
Tax Treaty and Income tax Details
Full-time Student
Yes
Degree candidate
Yes
OPT/CPT participant
No
Primary Purpose of Visit
Student
Occupation at University (Institution)
Student
Tax Residence
Canada
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
Tax treaty start date
N/A
Tax treaty expiry date
N/A
Wish to claim treaty benefits
N/A
Tax Treaty Income Code 20 - Student or trainees compensation/compensatory grant
Income code
20 - Compensation during studying and training/Compensatory grant
Tax treaty article
XV(2)(a)

5. Tax Forms



Depending on your income type selection on 'Tax Forms Info' step, the applicable tax forms will be produced in this step. You can download your tax forms by clicking on the name of the document.

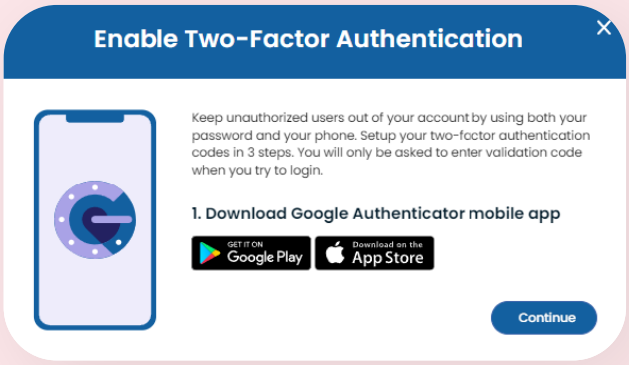
Note: The instructions attached underneath the tax forms are general. If the paying institution instructed you otherwise, please proceed as instructed.

E-SIGNING YOUR TAX FORMS

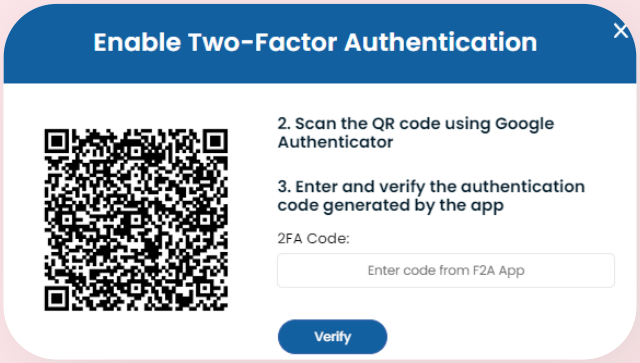
If you see "Review and Sign" as an option on the right, it means that your paying institution enabled Sprintax Calculus E-signatures. You can use Sprintax Calculus E-signatures to sign your tax forms directly in the software without having to download them and then upload sign versions. If you prefer to e-sign your documents, you will be prompt to enable multi-factor authentication (MFA) before doing so.

You will be asked to:

- Download either Google or Microsoft Authenticator upon clicking on *"Review and Sign"*



- Download either or click on 'Continue' if you already had any of the Apps on your mobile device.
- Scan the QR code and then enter the 6-digit security code generated in the App

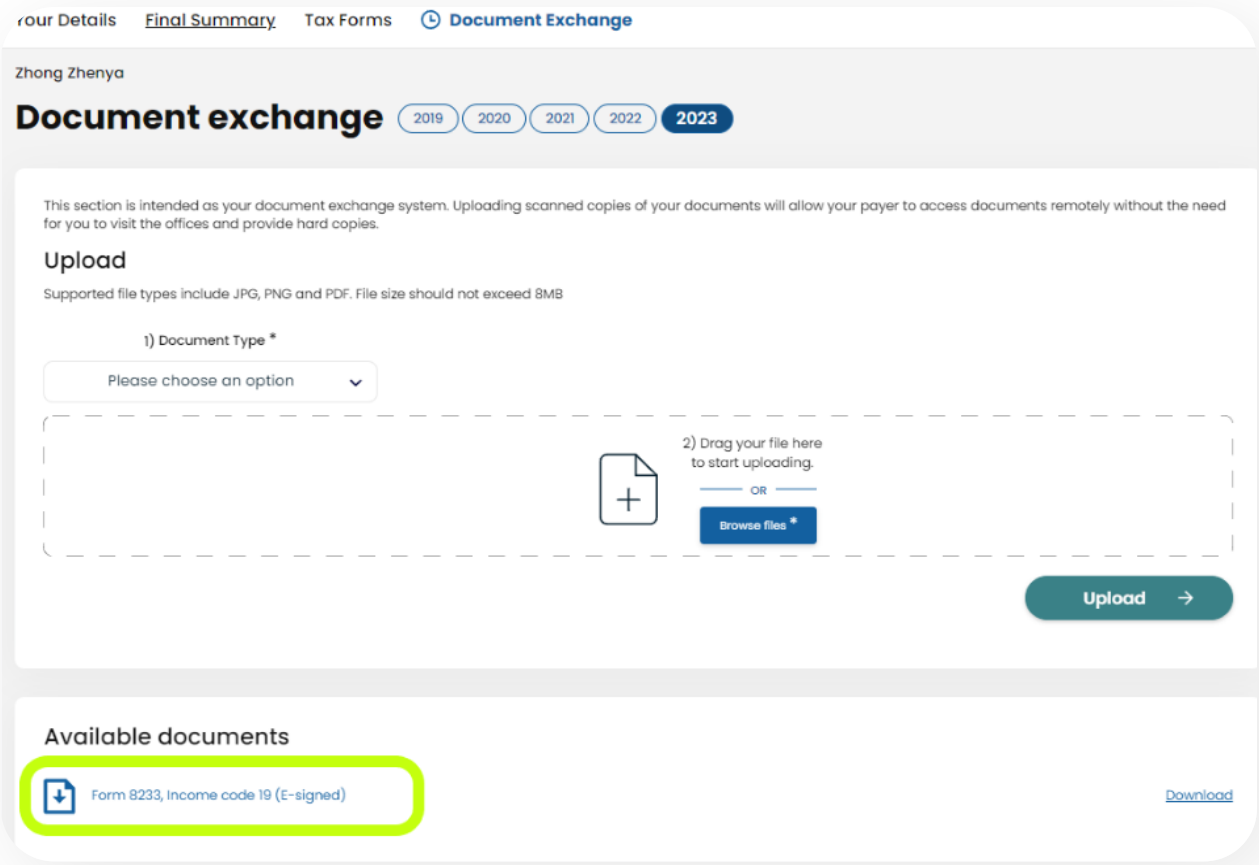


- Download the document and confirm that you have read it
- Proceed with drawing your signature on the pad

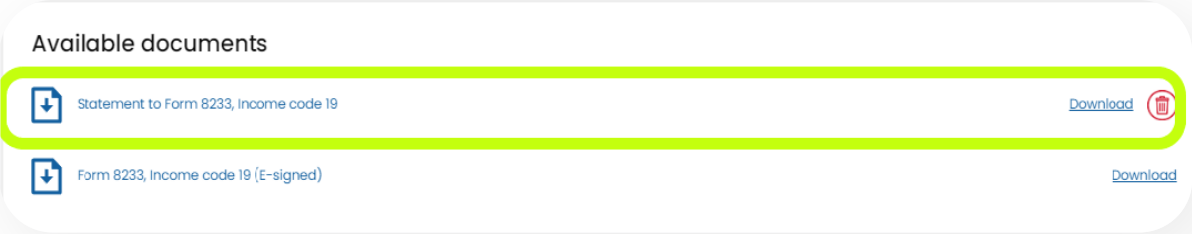
Make sure to keep the App on your device as you will need to authenticate with a 6-digit code for future account logins.

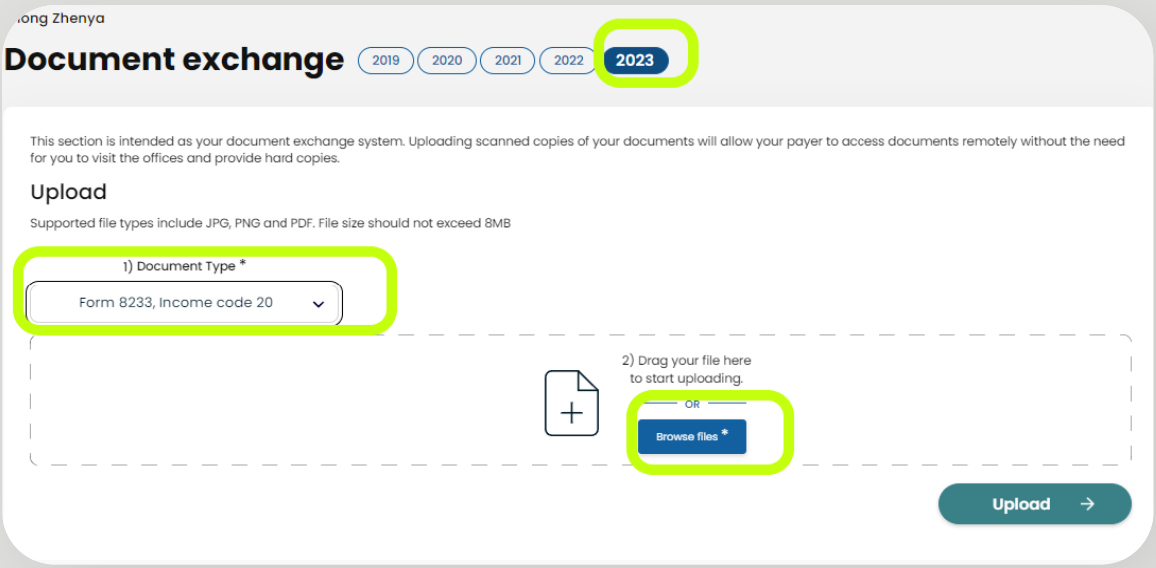
6. Documents Exchange

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

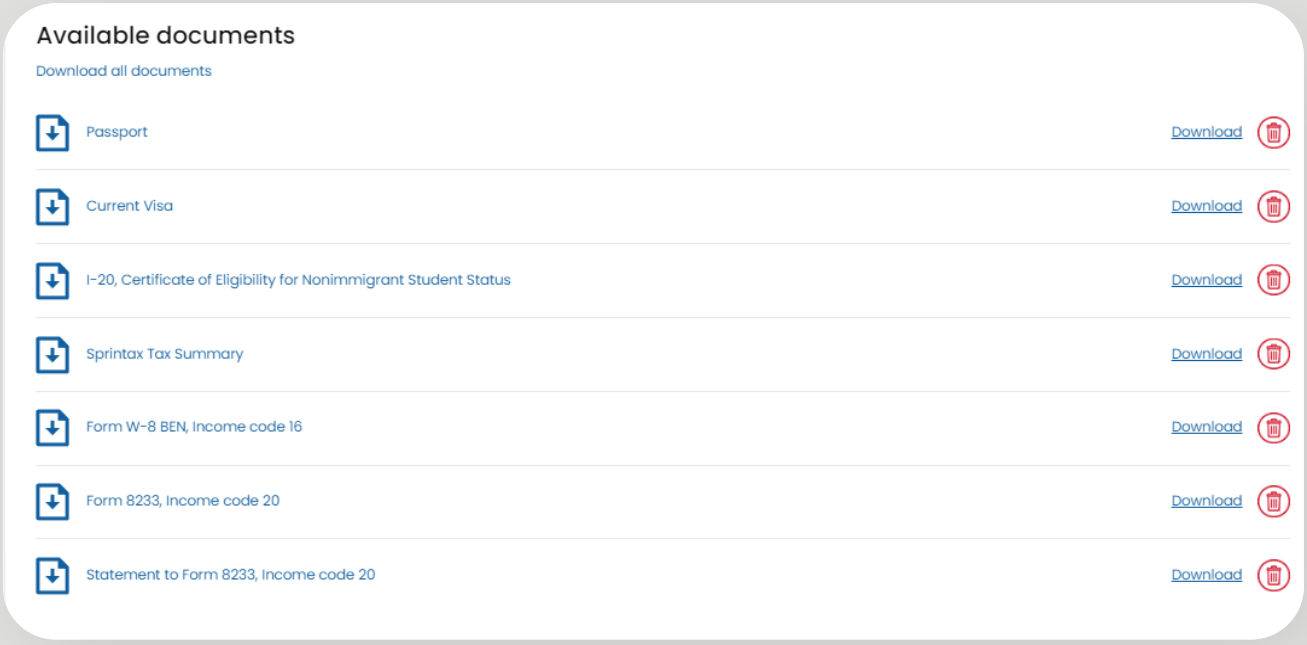


If you do not see the "Review and Sign" on the right, you must download the PDFs, sign manually and upload a clear scan of the signed forms back using the **"Documents Exchange"** feature:



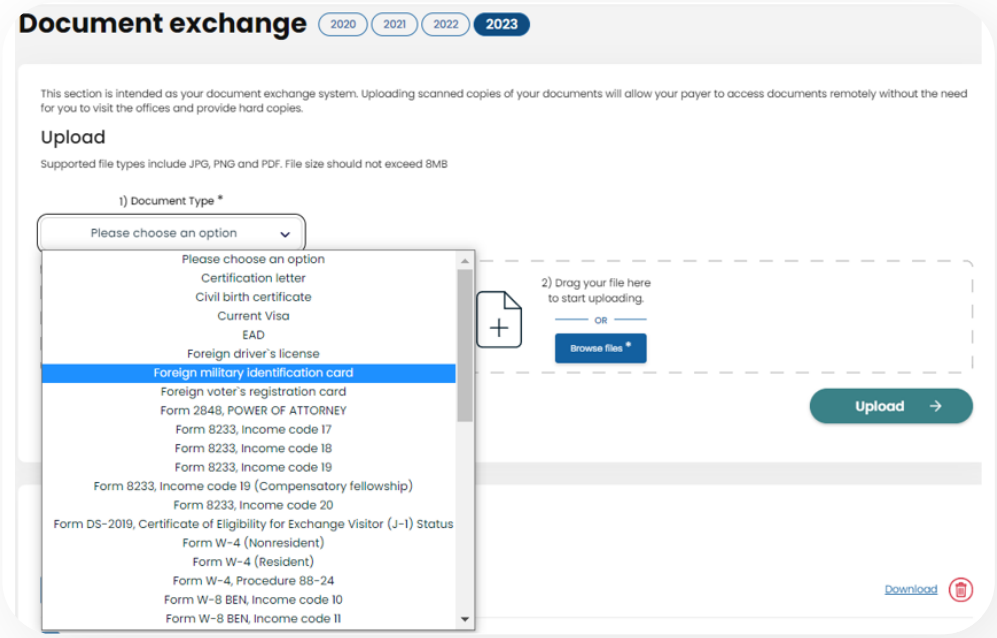


You can also **upload** additional documents via the Documents Exchange if your payor requested so. This is in addition to the generated tax forms in the previous step:



Choosing the document type:

To upload a signed form, simply browse your computer and then 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 your payor to allocate the required documents quickly.

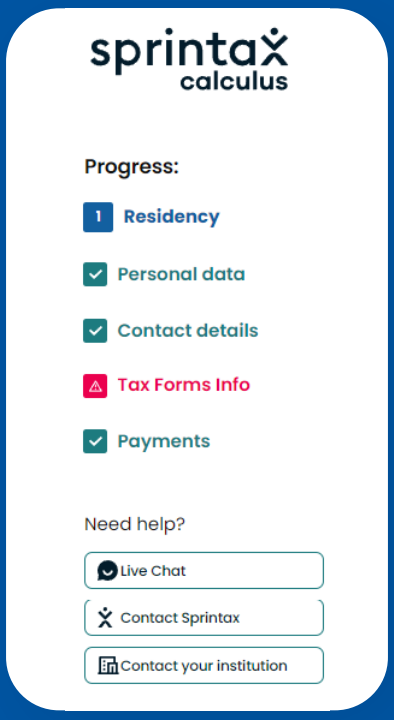
Deleting an upload
If you want to upload a new signed copy of a document or you want to delete a document uploaded in error, you can do so using the small red bin sign on your right.

Important

- Your profile might be half pre-populated by your payor on your behalf. If you believe that some of the details provided by your payor are outdated or not current, make sure to update the information in your profile.

- Update your Sprintax Calculus profile every time during the year 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 DS-2019 or Form I-20.

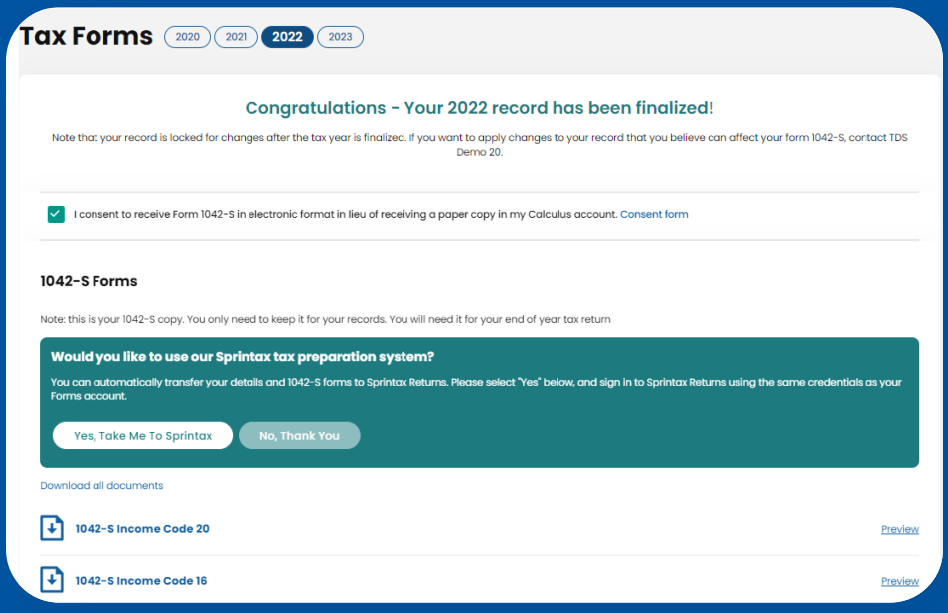
- Sections with missing mandatory details will be colored in red.



7. Downloading your Form 1042-S

In the year completing for, If you expect to receive or received taxable payments from the institution asking you to maintain this Sprintax Calculus profile, and you are considered a nonresident alien for US tax purposes, you are supposed receive a **1042-S, Foreign Person's U.S. Source Income Subject to Withholding.** There is an exception from this rule where a Form 1042-S can be also issued to residents under the substantial presence test if the resident is eligible to claim certain tax treaty benefits under exception from the saving clause of the tax treaty convention in question.

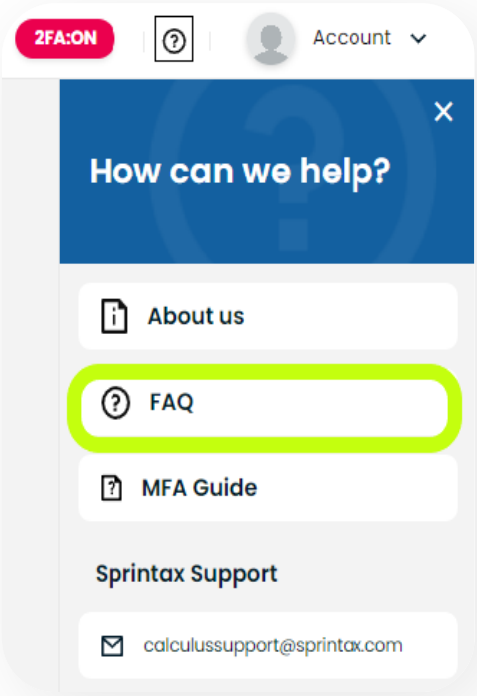
If you did consent to receive Form 1042-S electronically and you need a copy of your Form 1042-S you can download it on 'Tax Forms' screen. If you did not, you can request a paper copy of your form from your payor.



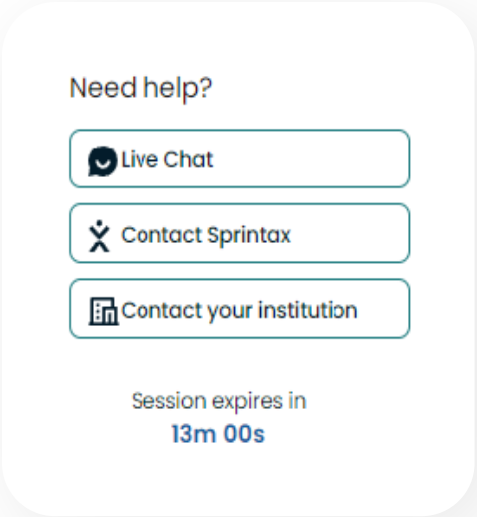
This document may not be available before the end of the calendar year.

What you may find helpful

Frequently asked questions section



Calculus Support email and Live chat:



For assistance with your Sprintax Calculus account please contact:

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rludden@sprintax.com

Mr. Enda Kelleher,
VP of Sprintax
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Mr. Peter Ganchev,
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USA