### APL III-D – Attachment I Guide to Sprintax Calculus

The University uses Sprintax Calculus to help international faculty, staff, and students:

* Determine U.S. residency status
* Calculate tax withholding from payments
* Determine eligibility for tax treaty benefits
* Generate tax reporting documents

Sprintax Calculus is a tax-software program that collects your tax residency and visa information so the University is able to determine how to tax you, and if you are eligible for any tax exemptions due to a tax treaty with your home country.

When you join the University as a non-US citizen, you will automatically be added to Sprintax Calculus. The system will send you an email with the subject line: “Welcome to Sprintax Calculus.” It will contain your personal login and password information. The system will guide you through a series of questions to complete your record.

Before logging into Sprintax, watch their [short video](https://youtu.be/385ItRE0E3A) on the residency section. Sprintax also hosts a number of other video tutorials that explain the process and guide you through the software: <https://www.youtube.com/user/Sprintax/videos>. If you have questions related to the Sprintax Calculus system, please contact [calculussupport@sprintax.com](mailto:calculussupport@sprintax.com). If you have University related questions or did not receive access to Sprintax Calculus, please contact payroll@maine.edu.

Note: You will access this program during your time at the University to make any updates to your information. You may also use this program to prepare any U.S. income tax filings at the end of each calendar year during your Non-Residency period.

### Documents to Upload

After you complete your profile on Sprintax Calculus, you will be able to electronically sign the forms generated through Sprintax. Once done, you will then upload the following to your Sprintax Calculus account:

* Signed Tax Summary
* Signed Forms generated by Sprintax Calculus
* Copies of all personal documents (visa, passport, I-20 or DS-2019, I-94)
* \*Application for U.S. Social Security Number (SSN) or Individual Tax Identification Number (ITIN), if your number is not yet available.

\*A U.S. Social Security Number (SSN) is required for employment purposes. If the SSN is not provided in Sprintax, you will be required to upload a copy of your Application for a U.S Social Security Number. When the SSN is received, it must be updated in Sprintax. If a SSN is not provided **within 30 days**, you will be asked to **stop working** until the SSN is updated.

### If Your Information Changes

When you receive your SSN or ITIN, please log into your Sprintax Calculus account and update your record to reflect the number received. If you are employed and do not provide your SSN within 30 days, you will be asked to **stop working** until your SSN is updated.

Any changes related to your visa status, travel to and from the US or any other updates, must be updated in your Sprintax Calculus record. Once changes are made, please sign the relevant documents generated and upload to your Sprintax Calculus account.

### Tax Treaty Benefits

Many countries have agreements with the U.S. to exempt an individual or entity from federal tax withholding. These tax treaties vary by country, and are based on your country of residence. Please note that tax treaty benefits may not exempt you from state or local taxes, or taxes on moving/relocation expenses. View a summary of [tax treaty countries](https://www.maine.edu/apls/wp-content/uploads/sites/42/2024/01/2024-APL-IX-E-–-Attachment-II-UMS-Tax-Treaties-1.docx).

If you are from a country that has a tax treaty with the U.S., you must have either a SSN or ITIN to be eligible to receive tax treaty benefits.

### Sprintax Tax Preparation

At year-end, if applicable, you will receive Form 1042-S, *Foreign Person’s U.S. Source Income Subject to Withholding*. Once the Form 1042-S has been generated, you will receive a notice from Sprintax Calculus, informing you of your tax filing obligation and inviting you to prepare certain forms via the Tax Preparation System. At this point, with your permission, your Calculus data can be seamlessly imported to Sprintax Tax Preparation, prepopulating much of the information required for the preparation of your tax filing obligations.

Nonresident aliens can use Sprintax Tax Preparation to prepare annual U.S. tax filings, including Form 1040-NR, *U.S. Nonresident Alien Income Tax Return*, and Form 8843, *Statement for Exempt Individuals and Individuals with a Medical Condition*.

If Sprintax Calculus has determined that you are a resident alien for tax purposes, you will not be able to use Sprintax Tax Preparation for your U.S. filing requirements. However, you should ensure that you complete all appropriate filings.

University payroll staff cannot offer personal tax advice or assist you in completing your tax forms. We recommend that you consult IRS Publication 519, U.S. Tax Guide for Aliens <https://www.irs.gov/forms-pubs/about-publication-519> as a resource and seek the guidance of a tax professional as needed.