1042-S Form (Tax Statement for non-U.S. individuals) [1]

International employees whose wages are eligible for a tax treaty will receive Form 1042-S—Foreign Person's U.S. Source Income Subject to Withholding—by March 15 each year reporting their tax treaty-eligible wages paid during the previous calendar year.

In some cases, treaty eligible employees may receive Form W-2 (for wages treated as taxable income) in addition to Form 1042-S. Employees should ensure they have all relevant documents prior to filing.

International recipients of taxable or tax treaty exempt non-qualified scholarship or fellowship will also be issued Form 1042-S reporting annual awards.

International individuals with more than one type of 1042-S reportable income will receive more than one 1042-S.

For assistance and questions, contact CU's international tax specialists at IntlTax@cu.edu [2].

2020 tax year 1042-S forms

Employee Services has mailed all 1042-S forms for the 2020 tax year to non-U.S. citizens who had one or more of the following in 2020:

- tax treaty-exempt income
- non-qualified scholarship payments
- taxable non-employee compensation

If you meet this criteria but have not received your form by Feb. 20, please submit a 1042-S Reissue Request Form [3] to Employee Services. Note that you may submit your completed form to the mailing address on the form or via encrypted email.
Questions?

Please contact CU's international tax specialists at IntlTax@cu.edu [2]

Groups audience:  
Employee Services

Source URL: https://www.cu.edu/employee-services/1042-s-form-nonresident-international-employee-tax-statement

Links
[2] mailto:IntlTax@cu.edu
[3] https://www.cu.edu/docs/w-21042-s-reissue-request-form