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1042-S Form [1]

As an international employee or student receiving payments in the United States, you may receive Form 1042-S from the payer(s). If so, you'll use this form when filing income taxes.

2025 tax year 1042-S forms

Employee Services will send 1042-S forms for the 2025 tax year to non-U.S. citizens who had one or more of the following in 2025:

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

If you received income described above but haven't received your form by March 1, please submit a 1042-S Reissue Request Form [2] to Employee Services.

What is a 1042-S Form?

Non-resident alien taxpayers who have either tax treaty-exempt income, non-qualified scholarship payments and/or taxable non-wage compensation will receive a 1042-S Form to report their earnings to the IRS.

When will 1042-S forms be sent?

The Form 1042-S will be sent electronically in the Sprintax Calculus portal. If you did not give permission in Sprintax Calculus to receive your 1042-S electronically, then CU will mail your Form 1042-S to the address you have on file.

Forms must be sent to filers no later than March 15 every year. Employee Services strives to send forms well in advance of this IRS deadline to give employees and students more time to file.

If you do not receive this form by March 1, please submit a 1042-S Reissue Request Form [2] to Employee Services.

Why have I received more than one tax form from the university?

The University of Colorado will provide a separate 1042-S form for each 1042-S reportable

payment issued in a given tax year.

In many cases, an employee will receive both a Form W-2 and a Form(s) 1042-S in a given tax year.

When should I file?

Please wait to file your annual income tax returns until you have received all relevant tax reporting forms for the tax year.

Filing without all of the required documentation could result in your need to make corrections by filing an amended tax return.

Questions?

Please contact an international tax specialist at intltax@cu.edu [3].

Understand the 1042-S and how to read this tax document:

Groups audience:
Employee Services
Right Sidebar:
ES: Payroll Contact
ES: International Tax Contact

Source URL:https://www.cu.edu/employee-services/payroll/taxes/1042-s-form

Links
[1] https://www.cu.edu/employee-services/payroll/taxes/1042-s-form [2] https://www.cu.edu/docs/w-21042-s-reissue-request-form [3] mailto:intltax@cu.edu?subject=1042-S%20Form