US Citizen Graduate
Student Taxes:
A Guide

Produced by the
Student Advisory Committee

Tax season is here! Get some tips from us!
“Tis impossible to be sure of any thing but Death and Taxes”

- The Cobbler of Preston
by Christopher Bullock

We know, taxes suck. That’s why we put together this easy infographic with the basics of taxes.

Disclaimer: We are not tax professionals. We have made this document out of the goodness of our hearts. Please do not sue us if your taxes aren’t done correctly.

Dear International students, we know you’re here and we appreciate and welcome you. Unfortunately, this document is not for you. Please seek help from the Office of International Students and Scholars. We’ll generate one for you next year.
Annually you must file:

1. Federal 1040
2. State 1040
3. City Earnings Tax
4. One for your state of residency
5. One for each state where you earned money

Let's break this down into three sections:
1. Federal
2. State
3. City
Federal 1040

Line 1: Total income amount from WashU. You can find this amount on your W2 or Stipend letter.

Abbreviation: SCH (for Stipend letter)

Note: At the end of GR2, you may get a W2 or a Stipend letter, and in some instances you may get both. Make sure you note the correct one.

The rest of the lines pertain to “schedules” that you will need to look through and determine if they apply to your situation.

For example:

1. American Opportunity Tax Credit is available for your first four years of higher education - Grad school is likely not applicable

2. Lifelong Learning Credit - only available if you paid tuition (Tuition payment from WashU does not count)
State 1040

You might qualify as a resident, part-year resident, or non-resident, so check the rules.

If you fall into more than one category, try filling it out both ways and choose the one where you pay the least.

For each state in which you are filing, you must report your TOTAL income, regardless of which state you earned it in.

If you made $10K in both New Hampshire and Missouri, then on each state’s 1040 you report $20,000.

There is a place to put the percentage earned in each state.
If you are a St. Louis Resident or earn money within St. Louis City (this means grad students), then you must file city earnings tax. This is 1% of your total income (pre-deductions).

If you made $30,000 stipend from WashU, then you owe $300!

You will need:
1. Form E-1
2. Check for 1% of total income
   - Made out to Gregory F.X. Daly, Collector of Revenue
3. Copy of your Stipend Letter

Pro-tip: If you received a W2, then your city taxes have already been taken out.

Great news! You only have to pay this at the end of the fiscal year! No quarterly dues!

Mail these to:
Gregory F.X. Daly, Collector of Revenue
1200 Market Street, Room 410 St. Louis, MO 63103