

# **Federal Tax Information for International Students**

## **Who must file federal tax forms?**

There are two determinations as to which forms you complete for U.S. federal taxes

- Whether you are resident or non-resident for tax purposes
- Whether you received U.S. source income in 2019

All international students and scholars need to file state tax forms if their income in 2019 was more than a certain amount. J-2s must also file if appropriate.

You can find more information in the U.S. Tax Guide for Aliens:

<https://www.irs.gov/pub/irs-pdf/p519.pdf>

*If you arrived in the U.S. after December 31 2019, you do not have to file any tax forms for 2019.*

## **1. Am I a Resident or Non-Resident for Tax Purposes?**

Although most international students and scholars are non-resident for tax purposes it is important to confirm your tax status in order to know which forms to complete. Your status as a resident or non-resident for tax purposes is different from your immigration status. It is calculated based on how many days you have been in the U.S. during the previous few years, and determines which tax forms you need to file.

To determine whether you are resident or non-resident for tax purposes, use the Substantial Presence Test found on the IRS web site:

<http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>

More information on determining your status for tax purposes can also be found at the site below:

<http://www.irs.gov/publications/p519/ch01.html>

**If You Are a Resident for Tax Purposes (very few students are a resident),** you will fill out the same forms as an American citizen.

**\*\*THE FOLLOWING INFORMATION IS FOR NON-RESIDENTS ONLY\*\***

## **2. Did I Receive U.S. Source Income in 2019?**

If you are a non-resident for tax purposes, then the next step is to determine whether you received U.S. source income during 2019. This will determine which forms to submit.

### **What is U.S. source income?**

A detailed summary of what is considered U.S. source income for the purpose of filing federal tax returns can be found at:

<http://www.irs.gov/Individuals/International-Taxpayers/Nonresident-Aliens---Source-of-Income>

After you have determined your tax residence status and if you have U.S. source income, you may now determine:

- Which tax forms you will need to complete, and
- Which documents you will need to complete your tax forms.

### **3. What tax forms do I have to file?**

#### **If you had US source income in 2019:**

- Form 1040NR or Form 1040 NR-EZ - see link below to download forms and instructions.
  - 1040 NR-EZ Form: <http://www.irs.gov/pub/irs-pdf/f1040nre.pdf>
  - 1040 NR-EZ Instructions: <http://www.irs.gov/pub/irs-pdf/i1040nre.pdf>
  - 1040 NR Form: <http://www.irs.gov/pub/irs-pdf/f1040nr.pdf>
  - 1040 NR Instructions: <http://www.irs.gov/pub/irs-pdf/i1040nr.pdf>
- Form 8843 - see the Form 8843 section below for more information

#### **If you have no U.S. source income:**

- Form 8843 - see the Form 8843 section below for more information

#### **Form 8843**

Please note that all individuals who have non-resident status for tax purposes must file Form 8843. Filing this form helps maintain non-resident status for tax purposes. You do not need to have either a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN) to submit Form 8843.

- Form 8843: <http://www.irs.gov/pub/irs-pdf/f8843.pdf>

#### **Individuals who must file Form 8843 include:**

- All international students, and scholars who are non-resident for tax purposes, regardless of whether they had any earned income or how many days they were in the U.S. during 2019
- All F-2 and J-2 visa holders, regardless of age

*Each Form 8843 must be mailed in a separate envelope.*

#### **If you do not have a Social Security Number or ITIN**

A Social Security Number (SSN) or ITIN is required when filing your Form 1040NR or Form 1040 NR EZ. Your tax form will be returned to you by the IRS if you file without listing one of these numbers.

#### **4. What documents do I need to file my taxes?**

If you received wages from Washington College for an RA/TA, hourly job, salaried position, etc.

- W-2 form – contact the Business Office if you do not receive this form by the end of January
- 1042-S form – only if you were exempt from federal taxes because of a tax treaty  
Note: If W-2 box 1 = W2 box 16 then you will not have a 1042-S for wages

If you received a non-qualified scholarship/fellowship\* from Washington College:

- 1042-S form

*\*A scholarship/fellowship is considered to be non-qualified if it was used for expenses other than tuition and mandatory fees at the College. Any amount that exceeds tuition and mandatory fees is taxable. You may be exempt from being taxed if your home country has a tax treaty with the United States.*

Any amount that exceeds the amount of your tuition and mandatory fees at the College is considered taxable income and is reported on a Form W-2.

If you received wages from non-Washington College employment (OPT/CPT/AT), you should receive a W-2 from that employer. Contact the employer directly if you do not receive this form.

#### **Form 1099**

Regardless of your status as a resident or non-resident for tax purposes, you should receive a Form 1099 from your bank noting the amount of interest you earned in 2019. Please keep this for your records.

#### **5. Can the Global Education Office or WAC help me to file my taxes?**

Staff at GEO cannot provide tax advice. Please remember that the accuracy of your tax returns is your personal responsibility. You can choose to meet with a tax specialist or use tax software to prepare your taxes.

Regardless of how you choose to complete your tax forms, you should keep all copies of your tax returns in a safe place. You may need them when applying for future immigration benefits.

#### **6. Where do I mail my tax forms?**

Mailing Address for Federal Tax Forms 1040NR, 1040NR-EZ and Form 8843

All non-resident federal tax forms must be mailed to:

Department of Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0215

If you need to pay taxes, the forms must be mailed to:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303

### **When are the tax filing deadlines?**

- Deadlines for submission of Federal and State Tax forms for year 2019 (January 1, 2019 - December 31, 2019) is April 15, 2020.
- The deadline for submission of Form 8843 is April 15, 2020.

### **Other considerations**

#### **Tax Treaties**

- Many students and scholars come from countries that have tax treaties with the U.S. This means that you may be able to earn a certain amount of money in the U.S. without having to pay federal tax if your country has a tax treaty with the U.S.
- Publication 901, <http://www.irs.gov/publications/p901/index.html>, will provide you with information on any tax treaty your country may have with the U.S.

#### **Social Security and Medicare Taxes**

- Students and scholars who are not considered tax residents for tax purposes are exempt from paying Social Security and Medicare taxes. (This exemption does not apply to J-2s with work authorization).
- If you are a non-resident for tax purposes and your employer has withheld Social Security and Medicare taxes, you can claim these taxes back from the employer or through filing IRS Form 843 and 8316. If your employer is Washington College, you must contact the Business Office to claim these taxes.

*This document is adapted from the tax information site provided by the Bechtel International Center at Stanford University, [https://icenter.stanford.edu/taxes/tax\\_info.html](https://icenter.stanford.edu/taxes/tax_info.html)*