



## **General Tax Information for International Students and Scholars**

This tax information is provided as a guide only. International students and scholars should seek professional guidance from a qualified accountant or attorney in order to understand and meet specific tax obligations. Please also note that every Spring, before April 15<sup>th</sup>, the International Services Office will provide tax information sessions for international and exchange students. Information will be emailed as well as listed on this website under Announcements and Reminders at <http://studentservices.fgcu.edu/International/Announcements.asp>.

U.S. income tax is collected by the Internal Revenue Service (IRS). The IRS has a special set of rules (and special tax forms and publications) for most international students and scholars in the U.S. A copy of these regulations is listed in IRS publication 519, <http://www.irs.gov/pub/irs-pdf/p519.pdf>.

Individuals on F-1 or J-1 visas who have lived in the U.S. for 5 years or less are most likely considered a nonresident taxpayer. As a nonresident taxpayer you pay federal income tax only on the income you receive from U.S. sources, but you must file an annual income tax return, even if you had no income at all from U.S. sources during the year. You will need to file the appropriate tax forms no later than April 15 each year.

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

These are some of the items that should be considered income for nonresident taxpayers.

- A scholarship or grant from a U.S. source that exceeded the amount of your tuition and mandatory fees at the university. Mandatory fees do not include room and board. Scholarships or grants that cover only tuition and fees are not taxable; however stipends for assistantships or scholarships that cover room and board must be counted as income.
- Wages from any U.S. job, on or off-campus, including a teaching assistantship or a graduate assistantship.
- Consulting fees from work done in the U.S.
- Dividends or capital gains from ownership of U.S. mutual funds, individual stocks, bonds or other investments. Current federal regulations state the interest that you have earned on a savings account or certificate of deposit in a U.S. bank is considered to be a foreign source, not a U.S. source, therefore it is nontaxable.
- Any other income, such as rent, royalties, copyright earning from U.S.

### **What to file if you have no income?**

U.S. tax regulations require all nonresident F-1 and J-1 students and scholars, without exception, to file a federal income tax return, even if you have earned no U.S. income. If you fall into this category, you must file form 8843 at

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

### **What to file if you have income?**

If you were a nonresident who had any U.S. income, you must file form 1040 at <http://www.irs.gov/pub/irs-pdf/f1040.pdf?portlet=3> or form 1040EZ at <http://www.irs.gov/pub/irs-pdf/f1040ez.pdf?portlet=3>. You must also complete form 8843 at <http://www.irs.gov/pub/irs-pdf/f8843.pdf> and mail it with your 1040.

### **Tax Treaties**

If you are a nonresident from a country with which the U.S. has an income tax treaty, you may qualify for certain benefits and/or exemptions. For more information, you can review the IRS Publication 901 U.S. Tax Treaty at <http://www.irs.gov/pub/irs-pdf/p901.pdf>

Due to these treaties, if you are employed in the U.S., you should file form 8233 at <http://www.irs.gov/pub/irs-pdf/f8233.pdf> in order to be exempt from income tax withholding.

Please review IRS Publication 519 Appendix A on page 59 at <http://www.irs.gov/pub/irs-pdf/p519.pdf> for more specific information regarding tax withholding.

A list of countries with which the U.S. has tax treaties can be found in the IRS Publication 519 at <http://www.irs.gov/pub/irs-pdf/p519.pdf> table 9-1 page 51.

### **Filing for US Income Taxes**

The Office of International Services at FGCU provides resources and workshops to assist you with the filing of your Annual Income Tax Forms (Federal). All international students present in the U.S. must file an income tax form each year regardless if they were employed in the U.S. or not.

#### **General Tax Information:**

For a general introduction to taxes in the U.S. and tax form filing requirements, please attend one of the workshops the International Services Office organizes every Spring Semester, before April 15.

**Workshops** – The Office of International Services at FGCU Organizes US Nonresident Tax Information Workshops every January–April 15. The ISO staff will give an in-depth explanation of Nonresident tax forms and tax treaties. Tax Forms and instructions will be provided at the workshops.

**The workshops include:** An overview of the US Tax requirements for non-residents, including information on how to determine if you are a resident or non-resident for US Tax purposes. It will also provide an overview of the main forms used by international students and scholars, information on tax treaties and resources for additional tax information.

**IMPORTANT NOTICE:** These workshops do not constitute individual tax advising. All individuals are responsible for their own tax reports. Due to tax liabilities, workshops presenters cannot advise or answer questions regarding individual tax filing.

**All international students in F status must file Internal Revenue Service (IRS) Form 8843 at <http://www.irs.gov/pub/irs-pdf/f8843.pdf>.** If there was income from a US source

(including scholarships, fellowships, salaries, income on investments, as well as other types of income), you must file Form 8843 at <http://www.irs.gov/pub/irs-pdf/f8843.pdf> and a tax return on IRS Form 1040NR at <http://www.irs.gov/pub/irs-pdf/f1040nr.pdf> or 1040NR-EZ at <http://www.irs.gov/pub/irs-pdf/f1040nre.pdf> along with any corresponding schedules no later than April 15.

To file Form 1040NR or Form 1040NR-EZ, a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) is required. Those who are ineligible for the SSN may request an ITIN by completing Form W-7 at <http://www.irs.gov/pub/irs-pdf/fw7.pdf> and mailing it as instructed on the form (Note: To file Form 8843 only, an SSN or ITIN is not needed).

*Failure to comply with IRS regulations can produce serious consequences.* Even if no taxes are owed, it is required by law to comply with filing procedures. Penalties range from additional costs plus interest for any tax not paid to incarceration if convicted of tax fraud or evasion.

### **Reporting Requirements for Dependents**

F-2, M-2, and J-2 dependents, regardless of age, are expected to file tax returns annually in the United States, even if they have no income from a U.S. source. In the case of F-2s and M-2s (who cannot work in the United States), the completion of a tax form is simple. A J-2 dependent, who may get permission to work in the United States, is taxed on his or her earnings.

### **US Social Security Tax**

"Social Security tax" or "FICA". This is a taxation system that provides benefits to retired workers. Most international students do not have to pay this tax.

*IRS International Tax Help Telephone Number: 215-516-2000 (not toll-free).*

### **Information you will need for your taxes to be done:**

1. Passport
2. Visa
3. I-94 Arrival/Departure Card
4. I-20 (for F1 students)
5. 6. Social Security Number OR Individual taxpayer identification number
6. W-2s
7. Form 1042-S
8. If you have OPT or CPT (and get paid) and you have Form I-766 or Form I-688B bring it to your scheduled time
9. Any other tax documents you may have received
10. Know the actual number of days you were in the U.S. for 2001, 2002, 2003 (if you have last years taxes you can get the 2001-2002 figures from there)

### **Information: Addresses, Phone Numbers, Websites and Resources**

Windstar Technologies, Inc. (a commercial site) has useful articles and guidance for student and scholar tax responsibilities and tax filing. The articles on the linked page are freely available. Access to other resources on the website require a subscription.

Link: [www.windstar-tech.com/public/articles.html](http://www.windstar-tech.com/public/articles.html)

Tax publications and forms are available at Internal Revenue Service (Federal Taxes):

[www.irs.gov](http://www.irs.gov)

**Address for sending tax returns:** IRS Center, Philadelphia, PA 19255-0607.

**Toll-free IRS number:** 1-800-829-1040 (live telephone assistance) or 1-800-829-4477 (recording).

This is a general number. Be sure to mention that you will be filing as foreign national.  
*Problem Resolution Program: 1-877-777-4778.*

See Publication 1546: See Publication 1546: How to Get Help with Unresolved Tax Problems.  
<http://www.irs.gov/pub/irs-pdf/p1546.pdf>

**Contact the IRS:** <http://www.irs.gov/contact/index.html>

*To order IRS forms: 1-800-TAX-FORM (1-800-829-3676)*

Fax number for obtaining forms: (703) 368-9694. Please note that the call must be made from a telephone that is connected to a fax machine, and forms must be copied onto plain paper.

Download IRS forms from <http://www.irs.gov/formspub297144729297144729s/index.html>

We recommend you download Publication 519: U.S. Tax Guide for Aliens, Publication 901: U.S. Tax Treaties which is available at <http://www.irs.gov/publications/p519/index.html>, and instructions for Forms 1040NR and 1040NR-EZ. If you will be claiming business expenses, child care expenses, or charitable contributions, ask for the appropriate forms which are also available at the IRS website.

**Automated Refund Information:** 1-800-829-4477.

Call if eight weeks has gone by since you mailed your return and you expect a refund. Have a copy of your tax return in hand. You will be asked to supply your SSN, filing status, as well as the exact amount of refund.

**Tax Treaty Office:** 202-874-1460

**Helpful Websites:** Guide for preparing Federal Tax Return for International Students, Scholars and Researchers.  
<http://www.irs.ustreas.gov/faqs/index.html> (Scroll down to the link listed at category 13 for Aliens).  
<http://www.irs.gov/pub/irs-pdf/p678.pdf> (An extensive document with good information).  
<http://www.windstar-tech.com>  
<http://www.nraware.com/app.htm> (for a small fee this site offers software that can help you complete your tax return).