

## **Tax Preparation Suggestions for F and J visa holders:**

Although the U.S. tax filing process may seem somewhat complex, it is relatively simple for most international students and scholars.

To get started, it is recommended that you read the IRS Publication 519 which can be found online at <http://www.irs.gov/publications/p519/ch01.html>

All international students, who are nonresidents for tax purposes, and were present in the United States during the tax year January 1, 2010 through December 31, 2010, must file a tax form by January 1, 2011 or April 18, 2011 (please note that in most years deadline is April 18, but in 2011 the deadline is April 18).

**Deadline April 18, 2011:** F1 or J1 students and scholars with U.S. income from other sources, such as dividend income, salary or wages, scholarship or fellowships, prizes or awards will need to file form 1040NR-EZ or 1040NR. If you are required to file Form 1040NR-EZ or 1040NR, you must complete Form 8843 and mail with your tax return before the filing deadline, April 18, 2011. The form 1040 does require a social security number.

You must file a tax form even if your employer deducted ("withheld") money from your paycheck for taxes. The amount that is deducted is an estimate, so you may owe more or less than your employer subtracts. Therefore, you must file a tax form to calculate the difference between what you owe and what you paid.

**Deadline June 15, 2011:** You will need to file Form 8843 if you had no U.S. income or those whose only income was bank interest during the tax year of 2010. The Form 8843 does not require a social security number. All F and J visa holders (including dependents) must file this form.

## **Determining Resident or Non-Resident Status for Tax Purposes:**

To know which federal tax forms to use, you must first determine whether you are a resident or non-resident for tax purposes. The information below can guide you, but also read the 1040NR instruction booklets. (The tax definitions of "resident" and "non-resident" are not the same as the immigration definition of this term.)

If 2010 was the 6<sup>th</sup> or later calendar year that you were present in the U.S. (i.e., you are a student and entered the U.S. before 12/31/2005), you are probably a "resident for tax purposes" and will need to complete a 1040 or 1040EZ RESIDENT tax form.

If you have been present in the U.S. for fewer than 5 calendar years (i.e., you entered the U.S. on or after 1/1/2006) you are probably a "NON-RESIDENT" FOR TAX PURPOSES in which case you must file the 8843 form and possibly the 1040NR.

A J-1 scholar (called teacher/trainee by IRS) who has spent 2 years or less—any part of 2 calendar years or less out of the preceding 6 years (between 2005 and 2010) as a J-1 professor,

research scholar, or short-term scholar is classified as a "NON-RESIDENT" FOR TAX PURPOSES in which case you must file the 8843 form and possibly the 1040NR.

### **Documents International Students Must Submit to the I.R.S:**

**If you are a "NON-RESIDENT FOR TAX PURPOSES," complete the following forms:**

**Form 8843** (Every International Student completes this form including dependents.)

Students who DID NOT earn any U.S. source income or those whose only income was bank interest only need to file Form 8843. All F-2 and J-2 dependents must also file this form. If you have not earned any income, complete Parts I and III, sign on the back and mail it to the IRS. No online, faxed or scanned submissions are permitted. If you do not have to file a tax return, mail Form 8843 to:

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

International students who did earn any U.S. source income must submit several documents in addition to the Form 8843. These forms will be mailed to you from the sources of your U.S. income (such as your employer, bank, etc.) and should be attached to your tax return when you mail it to the Internal Revenue Service. These forms include:

**1040NR-EZ or 1040NR** (for non-resident students with U.S. income).

Students with U.S. source income (stipends, fellowships, or salary) must have W-2 or 1042-S forms from Payroll before you complete the tax forms.

**W-2**, salary information for 2010, is received in January 2011.

**1042-S**, financial aid information for 2010, is received in February 2011.

Other types of summary documents - These usually beginning with "1099" and are issued for other types of taxable income.

### **Tips for Completing Form 8843:**

Do not be confused by the name of Form 8843 –“Statement for Exempt Individuals and Individuals with a Medical Condition.” This form is completed by all International Students attending U.S. universities.

One form for each family member

Leave the taxpayer ID line blank if filing only Form 8843

Address in country of residence is foreign home country address

Part I: All International Students fill this out

Part II: Teachers and trainees refer to J-1 scholars  
Part III: F & J students and dependents  
If filing both the 8843 and a tax return, mail together  
Make copy of all forms for your records!

### **Tax Treaties:**

The U.S. maintains income tax treaties with over 50 different countries, and certain taxable payments made by FAU to a foreign national may be exempt from U.S. tax based on an income tax treaty entered into between the U.S. and the foreign national's home country. The existence of a tax treaty does not automatically ensure an exemption from taxation; rather, you must satisfy the requirements for the exemption set forth in the tax treaty. In order to be considered for a tax treaty exemption, you must complete all the appropriate Federal forms.

For more information, you can download the IRS document, P901 "U.S. Tax Treaties," <http://www.irs.gov/publications/p901/index.html>.

### **Taxable and Nontaxable Items for Students:**

Payments to students for the following items are nontaxable:

- Tuition
- Book Allowance
- Required Registration Fees
- Mandatory Health Insurance

Taxable items include, but are not limited to, the following:

- Room and Board
- Fellowship Stipend (which may or may not require services to be performed)
- Living Allowance
- Cash Award
- Travel Payment/Reimbursement
- Compensation
- Employment Wages (on or off-campus)
- Graduate Assistantships
- Practical or Academic Training

### **Downloading Federal Tax Forms:**

The following federal tax forms can be downloaded from the Internal Revenue Service's website on [www.irs.gov](http://www.irs.gov) under the Forms and Publications section. Select the Form and Instruction Number (PDF) link and you can search the database for any of the forms listed below:

- \* Form 8843
- \* Form 1040NR-EZ - U.S. Income Tax Return for Nonresidents with no dependents
- \* Instructions for form 1040NR-EZ
- \* Form 1040NR - U.S. Nonresident Alien Income Tax Return
- \* Instructions for Form 1040NR
- \* Publication 901 - U.S. Tax Treaties
- \* Publication 519 - U.S. Tax Guide for Aliens

**Tax Filing Resources for FAU International Students:**

FAU Tax Return Services – Offered on FAU’s Davie Campus every Saturday through April 9<sup>th</sup>, 10:00 a.m. – 2:00 p.m., Liberal Arts Building, Room 340

Call the IRS Taxpayer assistance number with specific questions.  
1-800-829-1040 or visit their website at [www.irs.gov](http://www.irs.gov)