

International Student and Scholar Tax FAQs

GENERAL INCOME TAX QUESTIONS	
1. Am I required to file tax reports?	International students and scholars who have been in the U.S. for any portion of a calendar year must file some sort of U.S. annual tax report by the following year's tax filing deadline. International students and scholars should access Sprintax to determine their tax filing requirement. You may be required to file taxes with the State of Georgia as well; refer to <i>State Taxes</i> section below.
2. What type of income is taxed?	Income that is taxed includes wages, scholarships and earnings on investments. (A complete list of taxed income may be found in IRS and state tax guides.) The most common type of income is wages; the money withheld from each paycheck is an estimated payment of the federal and state income tax obligation. This money is sent by the employer to the IRS and Georgia Department of Revenue under the employee's tax identification number (Social Security number or ITIN). Taxable scholarship payments may have some amount withheld just like wages. Investment income (not including bank interest) rarely has an amount withheld in advance; the applicable tax is paid when filing one's tax forms.
3. I came to the U.S. in January 2016 to start my studies. I wasn't in the U.S. in 2015. Do I have to file any tax forms?	No. You do not need to file for the 2015 tax year.
4. If I worked in 2015 but returned to my home country, do I still have to file taxes in the United States?	Yes. All individuals who were present in the United States must file a tax report for that year. Ask your employer to mail your W-2 form to your home country address or print one online. If you overpaid federal tax, the IRS can mail your refund check overseas.
5. I'm an F-1 or J-1 student in my first five years in the U.S. and I had no U.S. earned income or scholarships in 2015. Do I need to file?	Yes. You must file IRS Form 8843. Spouses and dependents in F-2 and J-2 status must also file Form 8843. It is a very simple form and instructions can be found at http://world.utexas.edu/iss/tax/forms and a fillable version of the Form 8843 at http://www.irs.gov/Forms-&-Pubs . See question 29 below. You can also complete this form by using Sprintax .
6. I only arrived in the U.S. in December of 2015 and I didn't work. Do I still have to file Form 8843?	Yes. If you were in the U.S. even 1 day in 2015, you must file Form 8843.
7. What are the consequences of not filing?	Payment of income tax is not voluntary, it is required by law . One of the conditions of your visa is to comply with US law. If you owe taxes and don't file, the IRS can assess penalty and interest and seize U.S. bank assets for repayment. Fines and penalties can often amount to more than the original tax debt. Additionally, you could be penalized for not complying with the Patient Protection and Affordable Care Act (ACA). There can also be immigration consequences for failing to file taxes. Applicants for permanent residency "green cards" may be asked to show proof of tax filing for previous years in the U.S.
8. What is the deadline for filing tax returns?	Tax returns, for the 2015 calendar year, must be postmarked by 15 April 2016 .

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FEDERAL TAXES	
9. Do I need to file any federal tax forms?	If you were present in the U.S. in 2015 for even one day and you are a nonresident for tax purposes, you need to file the Form 8843. In addition, if you earned any money in the U.S. in 2015 and you are considered a nonresident for tax purposes, you should file either the 1040NR or 1040NR-EZ.
10. How do I file Federal taxes?	<ul style="list-style-type: none"> • The University System of Georgia has purchased Sprintax, tax preparation software created specifically to assist international students and scholars. Refer to the <i>Assistance</i> section below for more information. • You may choose to read the IRS instructions and complete the forms yourself (not recommended.) Paper federal tax forms will NOT be available at your campus international office but can be printed by searching for the form(s) at www.irs.gov.
STATE TAXES	
11. Do I need to file any State tax returns?	<ul style="list-style-type: none"> • If you only had to file the Form 8843, there is nothing that you need to file for Georgia state taxes. • If you file a federal tax return (1040NR/1040NR-EZ), you <u>must</u> file a Georgia state tax return. • If you are ‘nonresident for tax purposes’ on the federal tax return, you must file the Georgia state return as a nonresident and are <u>required</u> to use the Georgia Form 500 (NOT the Georgia Form 500EZ.) ‘Residents for tax purposes’ may use the form that best serves their needs.
12. How do I file State taxes?	<ul style="list-style-type: none"> • Sprintax, the software that will prepare your federal taxes, will also complete as many state tax forms as you need for a fee of \$24.95 for each state. • You will need your completed federal form (1040NR or 1040NR-EZ), as well as any W-2, 1042-S and 1099 forms that you have received to complete your state taxes either with Sprintax or manually.
13. I have a tax treaty that exempts all of my income from US taxation; do I still have to file a tax return?	Yes. One condition of tax treaty eligibility is that the treaty recipient is required to file an annual US tax return. Failure to file the return can lead to the loss of the treaty benefit.
14. I am a resident alien for tax purposes. How do I claim my treaty for 2015?	Instructions for claiming a tax treaty on form 1040 can be found in IRS Publication 519: US Tax Guide for Aliens , page 47 under “Resident Aliens.”

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TAX FORMS	
15. Who will receive the form 1042-S?	<p>1042-S forms are required to be available by 15 March each year for the following:</p> <ul style="list-style-type: none"> • A student or scholar who was employed and was exempt under a tax treaty • Any nonresident alien student or scholar who received a taxable scholarship/fellowship award greater than tuition charges • Any nonresident alien who received a non-employee honoraria or reimbursement
16. What should I do if I didn't receive form 1042-S?	<p>Not all students and scholars will receive a Form 1042-S.</p> <p>However, if you fit one of the categories above and expected to receive a Form 1042-S please contact your international advisor.</p>
17. I received a Form 1098-T from my school, which shows the amount I spent on tuition. Sprintax does not allow me to claim this as a deduction, why not?	<p>Students who are nonresidents for tax purposes cannot deduct the cost of their tuition on their tax return. You should keep the 1098-T with your tax documents for your records.</p>
18. What should I do if I didn't receive or if I lost the form W-2?	<p>If you have lost or did not receive Form W-2 or Form 1099 from an employer, or received an inaccurate form, contact the employer/payer. You may not have received your form because of an incorrect or incomplete address. Be sure to verify the address used if already mailed. If the form was returned to your employer/payer because of an incorrect address, or never mailed, and the employer/payer intends to issue or re-mail, allow a reasonable amount of time for this action to occur before calling the IRS for help.</p>
ITIN (Individual Taxpayer Identification Number)	
19. I am in F or J status, how do I get the support letter required for an ITIN application for myself or a dependent?	<ul style="list-style-type: none"> • For those in F-1 or J-1 student status who cannot get a SSN, you must apply for an ITIN <u>before</u> filing your tax return. To request an ITIN for you, a letter from your international advisor verifying your SEVIS status is required. • F-2 or J-2 dependents must visit an IRS office in person with their original passport and the application form W-7. All of the dependents must appear in person. You must visit an IRS office that offers Acceptance Agent services for the W-7. Those IRS offices are listed at this website: http://www.irs.gov/uac/TAC-Locations-Where-In-Person-Document-Verification-is-Provided.

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RESIDENT OR NON-RESIDENT FOR TAX PURPOSES

<p>20. Do I qualify as a <u>resident</u> alien or <u>nonresident</u> alien for federal tax purposes?</p>	<p>The Sprintax program will ask you a series of questions based on the substantial presence test to determine your residence status for federal tax filing purposes.</p> <ul style="list-style-type: none"> • If you qualify as a <u>non-resident</u> alien for tax purposes, you <u>can</u> use the Sprintax program to assist you with tax filing. • If you qualify as a <u>resident alien for tax purposes</u>, you <u>cannot</u> use Sprintax but you can file taxes with any one of a number of tax preparation companies or software. Resident aliens file taxes in the same manner as U.S. citizens. Typically, tax treaties do not apply to individuals who qualify as resident aliens for tax purposes. If you believe you can claim a tax treaty as a resident, see IRS Publication 519: US Tax Guide for Aliens, pg. 47. • Residents for tax purposes may file their tax return for free if their income in 2015 was <\$60,000: http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free.
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ASSISTANCE

<p>21. Can my international student advisor help me file my federal taxes?</p>	<p>Your international student advisors are not tax experts and cannot provide tax advice. To assist our students and scholars, USG has purchased Sprintax, user-friendly tax preparation software created specifically for international students and scholars. Students & scholars with more complicated issues should seek advice from a tax professional familiar with nonresident tax issues.</p>
<p>22. How can Sprintax help me complete my tax forms?</p>	<p>The Sprintax program will help you navigate U.S. federal tax forms, residency status, tax treaties, exemptions, and deductions. Sprintax, which is accessible globally, is being made available at no cost to you for your federal taxes (and charges \$24.95 for each state tax return). This program:</p> <ul style="list-style-type: none"> • Calculates the substantial presence test to determine the foreign national's U.S. residency status • Checks each type of payment against any applicable tax treaty to ensure that the individual takes advantage of any tax treaty benefits • Checks to see if the individual is eligible for "away-from-home" expenses (if he or she has been in the U.S. for less than 12 months) • Completes the correct U.S. income tax form - either Form 1040NR or Form 1040NR-EZ • Prepares any additional statements or attachments, as applicable - Form 8843, and/or Scholarship/Fellowship Grant Statement, etc. • Prints the completed tax return form and all additional attachments (<i>please note, the IRS does not allow nonresident aliens to file a tax return electronically – completed forms must be printed and mailed via US postal service with a postmark date on or before 15 April 2015.</i>) • Will complete state tax returns, including GA and most other states for a fee.

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<p>23. Can I submit my tax forms electronically through Sprintax?</p>	<p>No. Nonresident aliens cannot file tax reports electronically. Once you supply Sprintax with all of the requested information, Sprintax will auto-fill the appropriate tax forms. To complete your tax filing requirement, you must print the forms and mail them to the federal IRS address provided by Sprintax. Georgia state taxes must be filed with the Georgia Department of Revenue. The address is available on the appropriate Georgia tax form or will be provided by Sprintax if you pay to have the software prepare it.</p>
<p>24. Does Sprintax offer software support?</p>	<p>Yes. You can contact the Sprintax Support Center by using the “Live Help” button.</p>
<p>25. How do I access Sprintax?</p>	<p><i>Caution: Before using Sprintax, make sure you have <u>all</u> W-2 or 1042-S forms from all institutions where you worked, or were awarded honorarium or scholarships/fellowships, during 2015. You will also need your passport and I-20 or DS-2019.</i></p> <ul style="list-style-type: none"> • If you do not need to file an annual tax report, you do <u>not</u> need to access Sprintax. • Still have Sprintax access questions? Check with your international student advisor.
<p>26. I used the Sprintax program and it told me I was a <u>resident</u> for tax purposes. Where can I get help with my taxes?</p>	<p>Students and scholars who are residents for tax purposes can file using regular 1040 tax forms and follow resident tax rules. The IRS website http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free provides many documents and <u>free software</u> to assist tax residents with incomes < \$60,000.</p> <ul style="list-style-type: none"> • <i>NOTE: Being a resident for tax purposes doesn't mean you are a resident for immigration or tuition purposes. Each purpose has a different definition and different benefits.</i>
<p>27. Who can I ask about tax treaty benefits or general questions about Sprintax?</p>	<p>Check with your international student advisor or the payroll office on your campus.</p>
<p>28. My W-2 form shows FICA (social security and Medicare) taxes were withheld. Am I required to pay these taxes also?</p>	<p>F-1 and J-1 students who are nonresidents are not required to pay these taxes. You may ask the employer to refund the taxes—show them IRS Publication 519: US Tax Guide for Aliens, pages 43 and 44. Instructions and sample forms on how to request a refund of these taxes withheld in error can be found at The University of Texas at Austin website: http://world.utexas.edu/iss/tax/forms. Per the instructions in Pub 519, you will use IRS Forms 843 and 8316.</p>
<p>29. I had no income or scholarship in the US in 2015, but I am a nonresident of tax purposes. Am I required to use Sprintax to complete the IRS Form 8843?</p>	<p>No, the form is essentially your name, address, visa status, and school information. There is a sample of a complete form at The University of Texas at Austin website: http://world.utexas.edu/iss/tax/forms. Substitute your school's main address and the name and address for your international student advisor for the Texas addresses on the form. You will find a fillable version of the form 8843 at the IRS website: http://www.irs.gov/Forms-&-Pubs.</p>

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<p>30. Where can I get more information?</p>	<ul style="list-style-type: none"> • Internal Revenue Service (IRS): http://www.irs.gov 800-829-1040 <ul style="list-style-type: none"> ○ Publication 519: US Tax Guide for Aliens ○ Publication 901: US Tax Treaties • Georgia Department of Revenue: http://www.dor.ga.gov 404-417-4477 • To gain access to Sprintax check with your international student advisor. <p>A blank copy of the GA500 (not GA500-EZ) Georgia tax form found here: https://etax.dor.ga.gov/inctax/2015_forms/TSD_Individual_Income_Tax-Return_500-2015.pdf.</p> <ul style="list-style-type: none"> • Other university resources: <ul style="list-style-type: none"> ○ University of California-Berkeley, Non-Resident vs. Resident for Tax Purposes http://internationaloffice.berkeley.edu/tax-filing-status ○ The University of Texas at Austin website for instructions on how to apply for a FICA tax refund or sample IRS Form 8843: http://world.utexas.edu/iss/tax/forms_ • For F and J students in 6th year or beyond that made < \$60,000: <ul style="list-style-type: none"> ○ http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free • For F and J students in 6th year or beyond that made > \$60,000: <ul style="list-style-type: none"> ○ TurboTax software: http://turbotax.com ○ H&R Block: http://www.hrblock.com/ ○ Jackson Hewitt Tax Service: http://www.jacksonhewitt.com
<p>31. Anything else?</p>	<p>Make a copy of everything you send the government relating to your taxes and keep it in a safe place.</p>

NOTE: Filing federal income tax forms is the personal responsibility of each international student and scholar. Staff members of the International Office have been trained as tax assistance volunteers through the [IRS Volunteer Income Tax Assistance \(VITA\) Program](#). The Office of International Education has designed this website as a service to help you meet your tax filing obligations. Please be aware that you are ultimately responsible for the accuracy of your income tax returns.