



# Tax Information for Students & Scholars



**TAXES DUE  
APRIL 15**

All F-1 and J-1 students and scholars are required to file for U.S. taxes. It doesn't necessarily mean you will end up paying taxes; that is determined through many factors. At the very least every student and scholar must submit the Form 8843.

## Form 8843

If a student or scholar is considered resident or non-resident for tax purposes, or if they received income in the last year, this will determine if you file Form 8843. In general visa holders will file Form 8843 if they:

- Were an exempt individual.
- Were unable to leave the United States because of a medical condition or medical problem.

For more information on Form 8843:

<http://www.irs.gov/uac/Form-8843,-Statement-for-Exempt-Individuals-and-Individuals-With-a-Medical-Condition-1>

## W-2s – Paid employment

Remember, if you have been employed or received W-2s, you probably will need to file. Again, you may not owe money. You may even get a refund. You definitely must file.

## Determining Tax Residency

To determine if you are a resident for tax purposes go to this website: <http://www.irs.gov/Individuals/International-Taxpayers/Determining-Alien-Tax-Status>

If you determine that you were a resident for tax purposes, you can file the regular tax forms, for example 1040, 1040EZ...Etc. You may also go through Turbo Tax, H&R Block and other certified tax accountants.

## Social Security and Medicare Taxes

You may have to pay social security and medicare taxes if you are determined a resident for tax purposes. Go to this website to find out more information: <http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Student-Liability-for-Social-Security-and-Medicare-Taxes>

## Preparation Assistance

If you decide you need help in filing the tax forms you can go with a few options.

### IRS recommended Tax Preparation sites

(Be sure to call ahead and ask if they prepare 1040NR, 1040NR-EZ, 540NR and 540NR-EZ)

<http://www.irs.gov/uac/Authorized-IRS-e-file-Providers-for-Individuals>



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## **GLACIER Tax Prep - Individual License Online help for Federal Tax forms**

<https://www.glaciertax.com/>

## **Taxpayer Assistance Center Office - Walk-In Site (approximately 6 Miles from campus)**

290 N. D St., San Bernardino, CA 92401

T: (909) 388-8108 | Monday-Friday - 8:30 a.m. - 4:30 p.m.

**For more information and Access to the forms, please visit the sites below:**

### **Current Year Tax Forms**

- Form 1040-NR
- Inst 1040-NR
- Form 1040-NR-EZ
- Inst 1040-NR-EZ

[http://apps.irs.gov/app/picklist/list/formsPublications.html;sessionId=nQORgxxbHQLy;99Bor8+lw\\_\\_?value=1040NR+&criteria=formNumber&submitSearch=Find](http://apps.irs.gov/app/picklist/list/formsPublications.html;sessionId=nQORgxxbHQLy;99Bor8+lw__?value=1040NR+&criteria=formNumber&submitSearch=Find)

**California Current Year Tax Forms (under “Form Number and/or Keywords” type 540-NR for a complete list)**

<https://www.ftb.ca.gov/forms/search/Index.aspx>

### **IRS Information websites**

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

<http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars>

### **US Tax Treaties**

<http://www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties---A-to-Z>

**NOTE:** The Center for International Studies and Programs do NOT have an advisor trained in the complexities of the US tax codes and therefore, cannot advise on tax issues. If you need assistance, please consult one of the websites above.