

U.S. Tax Information for International Students (nonresident aliens)

Form 8843: All international students who were in the U.S. for any part of 2010 must submit (even if they did not earn income)

Form 1040NR or 1040NR-EZ: Students that earned income must also submit

Deadline

All tax forms must be postmarked by April 15th 2011.

U.S. Tax System

In the U.S., if you work for a company, the company takes an estimated amount of income taxes out of your check to send to the government. Then, once a year, you complete tax return forms to figure out how much you really owe. If too much has been taken from your salary, you receive a refund. If not enough money was taken from your salary, you must pay the missing amount. All people over age 16 must complete tax forms every year.

Form 8843

All international students in F-1, F-2, J-1, or J-2 status who were in the U.S. for any part of 2010 must submit Form 8843 even if they did not earn income. This form is called "Statement for Exempt Individuals and Individuals with a Medical Condition." It is available at <http://www.irs.gov/pub/irs-pdf/f8843.pdf>. The instructions are with the document. Students must complete sections 1 and 3 and sign the form.

Form 1040NR or 1040NR-EZ

All students who earned income must submit both Form 8843 and another tax form, usually 1040NR or 1040NR-EZ.

You will need:

Your records of 2010 income (W-2 form provided by employer or Form 1099 for investment income and/or bank account interest earnings).

Decide which form you need:

If **all** nine of the statements below are **true** use the **1040 NR EZ**

If **any** of the nine statements below are **not true** use the **Form 1040 NR**

1. You have no dependents (such as a child) that are claimed.
2. You are not claimed as a dependent on another U.S. Tax return.
3. Your only sources of income were wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.
4. Your taxable income was under \$100,000.
5. **If** you have adjustments, the only adjustment to your income is the student loan interest deduction or scholarship exclusions.
6. No tax credits are claimed.
7. No exemption is claimed for a spouse.
8. **If** you itemize, the only itemized deduction is state and local income tax.
9. **If** you owe taxes, the only taxes owed are income tax.

Download the forms and instructions: <http://www.irs.gov/formspubs/>

Tax Treaties: The U.S. has tax treaties with many countries around the world. In many cases, this means international students can pay no taxes (though they still have to submit the forms). If taxes have been taken out of students' salary, they may be able to get some or all of the taxes refunded. Students can research their country's tax treaty with the U.S. at www.irs.gov.

Getting Help

We have been asked to advise you that the common tax preparing software products (like Turbo Tax) are not set-up for international students.

Internal Revenue Service

www.irs.gov

1-800-829-1040 (general information)

1-215-516-2000 (tax treaty/nonresident alien)

Franchise Tax Board (State of California)

www.ftb.ca.gov

1-800-338-0505 (automated)

1-800-852-5711

Consult a tax professional if you have a complex situation. Ensure that the professional has experience with international student tax returns.

Assistance with Tax Preparation for Students with "State" On-Campus Jobs, CINTAX

Students that were employed on campus during 2010 in a state job (not foundation or A.S.) can receive assistance in preparing their tax forms. The state payroll office has subscribed to a computer program called CINTAX that is specifically designed for international students. Those students who worked on-campus in a state job anytime during 2010 are eligible for this service. You can access it by logging into your Glacier account. The program will help you input your information into the program and it will calculate any tax treaties for your country and complete the tax forms for you. You will then print the forms, sign them, and submit them.

Unfortunately, the Research Foundation and the Associated Students have chosen not to subscribe to this service, so it is only available for students who worked in state jobs.

Submitting Your Tax Forms

On or Before April 15 mail the Tax Forms to the address shown in the form instructions. Be sure to sign the forms. Keep a photocopy of everything for your records.

California State Taxes

The State of California also has an income tax. After completing the federal tax forms, you may need to complete and submit the California tax forms. See the instructions to determine if you need to file state tax forms. If you are not required to file, but taxes have been withheld from your salary, you may want to file so that you can get a refund.

540NR – Long http://www.ftb.ca.gov/forms/2010/10_540nrlong.pdf

540NR – Short http://www.ftb.ca.gov/forms/2010/10_540nrshort.pdf

Instructions for 540NR forms: http://www.ftb.ca.gov/forms/2010/10_540nrbk.pdf

Disclaimer

The Office of International Education and the International Student Services staff can only provide general guidance. We cannot help you complete the forms or verify their accuracy. The information in this document is provided as a service to students. However, students should understand that we have no special training or certification regarding tax laws or accounting. This document should not be considered to be legal advice.

Document created by:

Katherine Puntene, Coordinator, International Student Services, California State University, Chico