



Foreign students, scholars, teachers, researchers and exchange visitors

Who must file

Aliens temporarily present in the United States as students, trainees, scholars, teachers, researchers, exchange visitors, and cultural exchange visitors are subject to special rules with respect to the taxation of their income.

There is no minimum dollar amount of income that triggers a filing requirement for a nonresident alien, including a foreign student or a foreign scholar.

Filing IS required by nonresident alien students and scholars who have:

1. A taxable scholarship or fellowship grant, as described in Chapter 1 of [Publication 970, Tax Benefits for Education](#);
2. Income partially or totally exempt from tax under the terms of a tax treaty; and/or
3. Any other income that is taxable under the Internal Revenue Code.

Filing IS NOT required by nonresident alien students and scholars who have income ONLY from:

1. Foreign sources;
2. Interest Income from a:
 - a. U.S. bank
 - b. U.S. savings & loan institution
 - c. U.S. credit union
 - d. U.S. insurance company
3. An investment that generates Portfolio Interest (Described in Chapter 3 "Exclusions From Gross Income" - "Interest Income" – "Portfolio interest" of [Publication 519, U.S. Tax Guide for Aliens](#));

Related

- Tax information and responsibilities for new immigrants to the United States

4. A scholarship or fellowship grant that is entirely a Tax Free Scholarship or Fellowship Grant as described in Chapter 1 of Publication 970, Tax Benefits for Education; and/or
5. Any other income that is nontaxable under the Internal Revenue Code.
However, income that is not taxable because of an income tax treaty must be reported on a U.S. income tax return even though no income tax is due on the U.S. income tax return.

Withholding taxes

- [Liability for Social Security, Medicare and Self-Employment Taxes](#)
- [Alien Liability for Social Security and Medicare Taxes of Foreign Teachers, Foreign Researchers, and Other Foreign Professionals](#)
- [Federal Income Tax Reporting and Withholding on Wages Paid to Aliens](#)
- [Federal Income Tax Withholding and Reporting on Other Kinds of U.S. Source Income Paid to Nonresident Aliens](#)
- [Withholding Certificate Forms Under I.R.C. 1441-1464](#)
- [Withholding Federal Income Tax on Scholarships, Fellowships, and Grants Paid to Aliens](#)
- [Nonresident Aliens and the Accountable Plan Rules](#)

Income

- [Certain Types of Nontaxable Interest Income](#)
- [Characterization of Income of Nonresident Aliens](#)
- [Nonresident Alien Students and the Tax Home Concept](#)
- [Nonresident Aliens - Exclusions from Income](#)
- [The Taxation Of Capital Gains Of Nonresident Alien Students, Scholars and Employees of Foreign Governments](#)

Deductions

- [Aliens - Repeal of Personal Exemptions](#)
- [Nonresident Aliens - Dependents](#)
- [Publication 501, Exemptions, Standard Deduction and Filing Information](#)

Determine residency status

- [Introduction to Residency Under U.S. Tax Law](#)
- [Green Card Test](#)
- [Substantial Presence Test](#)

- [Residency Starting and Ending Dates](#)
- [Dual Status Aliens](#)
- [The Closer Connection Exception to the Substantial Presence Test for Foreign Students](#)
- [Alien Residency Examples](#)

Taxpayer identification numbers

- [Taxpayer Identification Numbers \(TINs\) for Foreign Students and Scholars](#)
- [Delays in Issuing SSNs to Aliens by the Social Security Administration](#)
- [Filing Forms W-2 and 1042-S Without Payee TINs](#)
- [Obtaining an ITIN from Abroad](#)

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