



United States (US) Tax Filing Guide

This guide is to provide resources regarding tax filing guidelines for individuals classified as a foreign national, nonresident alien, (**this includes international students**), or a permanent resident (green card holder) and have received financial aid, scholarships, fellowships, awards, or compensation for services performed (such as on-campus or off-campus employment), optional or curricular practical training, or a graduate assistantship.

It is your responsibility to understand and to meet your tax obligations. US tax laws can be complex and the laws that apply to internationals are **not** the same as those that apply to US citizens. For help with filing your tax return or additional questions, please contact a licensed tax professional.

Tax Filing Deadline: April 15th EVERY YEAR

DISCLAIMER: Florida Polytechnic University staff and faculty are not licensed tax professionals and cannot provide tax advice. All links and resources provided are not affiliated or endorsed by the university. A licensed tax professional should be contacted if you require further assistance.

What is a resident versus nonresident?

In legal terms, noncitizens of the US are referred to as "aliens." **There are three types of aliens for tax purposes:** **(1) nonresident; (2) dual-status, and (3) resident.** These categories are for tax purposes only and are not related to your immigration status.

International students are automatically considered non-residents for their first 5 calendar years in the US. If you have been in the US for longer than the 5 years, take the Substantial Presence Test to determine your tax residency and contact a licensed tax professional if you require additional assistance.

Do I have to file a tax return?

All foreign nationals/nonresident aliens (i.e., F-1 & J-1 visas) living, visiting, working, or studying in the US are responsible for compliance with US laws and regulations; **it does not matter if you received income or not.**

If you were physically in the US in F or J status anytime **between January 1st - December 31st of the previous year**, then you are obligated to complete and submit one form, Form 8843, to the IRS **even if you had no income.**

If you **earned over \$0** of US source income anytime from January 1st - December 31st of the previous year, then you may need to file a federal tax return with the IRS.

What forms do I have to file?

There are certain forms that are required to be filed each year for each visa holder, please select the following link for assistance with determining which tax return to file.

Who or what is the Internal Revenue Service (IRS)?

The IRS is the **US government tax authority responsible for collecting taxes.** The IRS has strict regulations regarding the taxation and reporting of payments made to non-US citizens.

Florida Poly is required to withhold US income tax and file reports with the IRS in connection with payments it has made to students, faculty, staff, or guests who are not US citizens or permanent resident aliens (green card holders), who receive financial aid, scholarships, fellowships, awards (**if aid is applicable to IRS taxation**), or compensation for services performed (**e.g., OPT or CPT**).

For detailed information about filing income tax return forms as a foreign national who resides in the US visit the IRS website for Taxation of Nonresident Aliens.



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How can I figure out my tax filing requirements?

Please view the following link for information pertaining to tax filing requirement: requirements:

<https://www.irs.gov/individuals/international-taxpayers/references-for-foreign-students-and-scholars>

Am I eligible for the Economic Impact Payments (EIP)/Stimulus Checks?

Per the most recent IRS guidance, eligibility is limited to (1) US citizens, (2) Permanent Residents, and (3) those who are residents for US tax purposes **AND** who have a social security card valid for employment.

You are not eligible for any of the disbursements of EIP if you are a nonresident alien.

Please view the IRS website for [EIP Frequently Asked Questions](#) and contact a licensed tax professional for further assistance.

ADDITIONAL RESOURCES

The following links are provided as a courtesy and are not inclusive of all services and resources available. Use at your discretion. It is recommended to conduct additional research pertaining to your specific circumstances.

Other Tax Filing Resources:

[International Student Tax Frequently Asked Questions](#)

[International Student Tax Return](#)

[Sprintax F-1 Student Tax Season Survival Guide](#)

[Tax Filing Step-by-Step](#)

[US Tax Guide | IRS Publication 519](#)

Tax Filing Assistance Resources:

[H&R Block](#)

[IRS Free Tax Prep Help Locator](#)

[Kathleen Accounting & Tax Services, LLC](#)

[Liberty Tax](#)

[Polk County 2021 Tax Preparation Sites](#)

[United Way of Central Florida](#)