

## International Student and Scholar Tax FAQs

GENERAL INCOME TAX QUESTIONS	
<b>1. Am I required to file tax reports?</b>	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 <b>Sprintax</b> 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.
<b>2. What type of income is taxed?</b>	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.
<b>3. I came to the U.S. in January 2017. I wasn't in the U.S. in 2016. Do I have to file any tax forms?</b>	<b>No.</b> You do not need to file for the 2016 tax year.
<b>4. If I worked in 2016 but returned to my home country, do I still have to file taxes in the United States?</b>	<b>Yes.</b> 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.
<b>5. I'm an F-1 or J-1 student and I had no U.S. earned income or scholarships in 2016. Do I need to file?</b>	<b>Yes.</b> You must file IRS Form 8843. Spouses and dependents in F-2 and J-2 status must also file Form 8843. You can complete this form by using <b>Sprintax</b> . Or it is a very simple form and instructions can be found at <a href="https://oie.gatech.edu/nrtaxes">https://oie.gatech.edu/nrtaxes</a> or <a href="http://world.utexas.edu/isss/tax/forms">http://world.utexas.edu/isss/tax/forms</a> and a fillable version of the Form 8843 at <a href="https://www.irs.gov/pub/irs-pdf/f8843.pdf">https://www.irs.gov/pub/irs-pdf/f8843.pdf</a> . See question 29 below.
<b>6. I only arrived in the U.S. in December of 2016 and I didn't work. Do I still have to file Form 8843?</b>	<b>Yes.</b> If you were in the U.S. even 1 day in 2016, you must file Form 8843.
<b>7. What are the consequences of not filing?</b>	Payment of income tax is not voluntary, it is <b>required by law</b> . 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, if you are resident for tax purposes, 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.
<b>8. What is the deadline for filing tax returns?</b>	Tax returns, for the 2016 calendar year, must be postmarked by <b>18 April 2017</b> .

## International Student and Scholar Tax FAQs

<b>FEDERAL TAXES</b>	
<b>9. Do I need to file any federal tax forms?</b>	<ul style="list-style-type: none"> <li>• If you were present in the U.S. in 2016 for even one day and you are a nonresident for tax purposes, you need to file Form 8843.</li> <li>• In addition, if you earned any money in the U.S. in 2016 and you are considered a nonresident for tax purposes, you should file either the 1040NR or 1040NR-EZ.</li> </ul>
<b>10. How do I file Federal taxes?</b>	<ul style="list-style-type: none"> <li>• Your school may have purchased <b>Sprintax</b>, a tax preparation software created specifically to assist international students and scholars. Refer to the <i>Assistance</i> section below for more information.</li> <li>• You may choose to read the IRS instructions and complete the forms yourself (not recommended.)</li> </ul>
<b>STATE TAXES</b>	
<b>11. Do I need to file any State tax returns?</b>	<ul style="list-style-type: none"> <li>• If you only had to file the Form 8843, there is nothing that you need to file for state taxes.</li> <li>• If you file a federal tax return (1040NR/1040NR-EZ), you <u>must</u> file a Georgia state tax return.</li> <li>• 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.</li> </ul>
<b>12. How do I file State taxes?</b>	<ul style="list-style-type: none"> <li>• <b>Sprintax</b>, the software that your school provides to assist with federal taxes, will also complete as many state tax forms as you need for a fee of \$25.95 for each state.</li> <li>• Georgia Tech has also posted a state tax form tutorial on their tax website: <a href="https://oie.gatech.edu/nrtaxes">https://oie.gatech.edu/nrtaxes</a> which will guide you should you prefer to complete the state forms yourself. You can find the appropriate forms at <a href="http://dor.georgia.gov/documents/2015-500-individual-income-tax-returns">http://dor.georgia.gov/documents/2015-500-individual-income-tax-returns</a></li> <li>• 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 <b>Sprintax</b> or manually.</li> </ul>
<b>TAX TREATIES</b>	
<b>13. I have a tax treaty that exempts all of my income from US taxation; do I still have to file a tax return?</b>	<b>Yes.</b> 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.
<b>14. I am a resident alien for tax purposes. How do I claim my treaty for 2016?</b>	Instructions for claiming a tax treaty on form 1040 can be found in <a href="#">IRS Publication 519: US Tax Guide for Aliens</a> , page 47 under "Resident Aliens."

## International Student and Scholar Tax FAQs

TAX FORMS	
<b>15. Who will receive form 1042-S?</b>	<ul style="list-style-type: none"> <li>• A student or scholar who was employed <u>and was exempt under a tax treaty</u></li> <li>• Any nonresident alien student or scholar who received a taxable scholarship/fellowship award greater than tuition charges</li> <li>• Any nonresident alien who received a non-employee honoraria or reimbursement</li> </ul>
<b>16. What should I do if I didn't receive form 1042-S?</b>	<p><b>Not all students and scholars will receive a Form 1042-S.</b></p> <p>However, if you fit one of the categories above and expected to receive a Form 1042-S and cannot find your 1042-S contact your school.</p>
<b>17. I received a Form 1098-T, which shows the amount I spent on tuition. Sprintax does not allow me to claim this as a deduction, why not?</b>	<p>Students who are nonresidents for tax purposes <u>cannot</u> deduct the cost of their tuition on their tax return. You should keep the 1098-T with your tax documents for your records.</p>
<b>18. What should I do if I didn't receive or if I lost the form W-2?</b>	<ul style="list-style-type: none"> <li>• If you have not received Form W-2 or Form 1099, or received an inaccurate form, contact your 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.</li> </ul>
ITIN (Individual Taxpayer Identification Number)	
<b>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?</b>	<p>For those in F or J 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 or your dependent you will need a letter from International Student and Scholar Services verifying your SEVIS status. To request this letter, visit your International Student Advisor.</p>

## RESIDENT OR NON-RESIDENT FOR TAX PURPOSES

**20. Do I qualify as a resident alien or nonresident alien for federal tax purposes?**

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.

- If you qualify as a non-resident alien for tax purposes, you can use **Sprintax** to assist you with tax filing.
- If you qualify as a resident alien for tax purposes, you cannot 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. 46.
- Residents for tax purposes may file their tax return for free if their income in 2016 was <\$62,000. <http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free>.

## ASSISTANCE

**21. Can my school help me file my federal taxes?**

Your International Student Advisor is not tax expert and cannot provide tax advice. To assist you, your school 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.

**22. How can Sprintax help me complete my tax forms?**

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 \$25.95 for each state tax form.) This program:

- 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 (*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 18 April 2017.*)
- Provides detailed instructions about how, when and where to submit the tax return, as well as, information about the documents necessary to attach and complete the tax return filing process
- Will complete state tax returns for \$25.95 per state.

## International Student and Scholar Tax FAQs

<b>23. Can I submit my tax forms electronically through Sprintax?</b>	<p><b>No.</b> Nonresident aliens cannot file tax reports electronically. Once you supply <b>Sprintax</b> with all of the requested information, <b>Sprintax</b> 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 <b>Sprintax</b>. 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>
<b>24. Does Sprintax offer software support?</b>	<p><b>Yes.</b> You can contact the <b>Sprintax</b> Support Center by using the “Live Help” button.</p>
<b>25. How do I access Sprintax?</b>	<p><i>Contact your International Student Advisor</i></p>
<b>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?</b>	<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 <a href="http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free">http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free</a> provides many documents and free software to assist tax residents.</p> <ul style="list-style-type: none"> <li>• <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></li> </ul>
<b>27. Who can I ask about tax treaty benefits or general questions about Sprintax?</b>	<p><i>Please contact your International Student Advisor</i></p>

## International Student and Scholar Tax FAQs

	<ul style="list-style-type: none"><li>• Internal Revenue Service (IRS): <a href="http://www.irs.gov">http://www.irs.gov</a> 800-829-1040<ul style="list-style-type: none"><li>◦ <a href="#">Publication 519: US Tax Guide for Aliens</a></li><li>◦ <a href="#">Publication 901: US Tax Treaties</a></li></ul></li><li>• Georgia Department of Revenue: <a href="http://www.dor.ga.gov">http://www.dor.ga.gov</a> 404-417-4477<ul style="list-style-type: none"><li>◦ A blank copy of the GA500 (not GA500-EZ) Georgia tax form found here: <a href="http://dor.georgia.gov/documents/2015-500-individual-income-tax-returns">http://dor.georgia.gov/documents/2015-500-individual-income-tax-returns</a></li></ul></li><li>• Georgia Tech websites with general tax information:<ul style="list-style-type: none"><li>◦ International Student and Scholar Services (ISSS) <a href="http://www.oie.gatech.edu/isss/taxes/">http://www.oie.gatech.edu/isss/taxes/</a></li><li>◦ Global HR (in the Office of Human Resources) <a href="http://www.ohr.gatech.edu/global/foreignnationaltax">http://www.ohr.gatech.edu/global/foreignnationaltax</a></li></ul></li><li>• Other university resources:<ul style="list-style-type: none"><li>◦ University of California-Berkeley, Non-Resident vs. Resident for Tax Purposes <a href="http://internationaloffice.berkeley.edu/tax-filing-status">http://internationaloffice.berkeley.edu/tax-filing-status</a></li><li>◦ The University of Texas at Austin website for instructions on how to apply for a FICA tax refund: <a href="http://world.utexas.edu/isss/ssn">http://world.utexas.edu/isss/ssn</a></li></ul></li><li>• For F and J students in 6<sup>th</sup> year or beyond that made over \$62,000:<ul style="list-style-type: none"><li>◦ TurboTax software: <a href="http://turbotax.com">http://turbotax.com</a></li><li>◦ H&amp;R Block: <a href="http://www.hrblock.com/">http://www.hrblock.com/</a></li><li>◦ Jackson Hewitt Tax Service: <a href="http://www.jacksonhewitt.com">http://www.jacksonhewitt.com</a></li></ul></li></ul>
<b>29. Anything else?</b>	Make a copy of everything you send the government relating to your taxes and keep it in a safe place.

Note: *Filing federal income tax forms is the personal responsibility of each international student and scholar. This document is intended to help you meet your tax filing obligations. However, please be aware that you are ultimately responsible for the accuracy of your income tax returns.*