

International Tax –

Frequently Asked Questions

Q1: If I am past my 2- or 5-year exemption (depending on my visa type) from counting days in the U.S., and I was here less than 183 days in the given tax year, will I be considered a non-resident alien?

A1: Yes, even though you no longer have automatic exemption from counting days, if you are here less than 183 days in the year, then you would be a non-resident alien for tax purposes. It is your responsibility to notify the Payroll Office if you will be departing the U.S. prior to the 183-day limit.

Q2: How do I apply for an ITIN?

A2: Complete form W-7 from the IRS website. Please contact Cranwell International Center to certify and complete your application before being mailed to the IRS.

Q3: I finally got my ITIN #. How do I file?

A3: You would need to file the appropriate tax forms for each year you didn't file if you had income. Enter your ITIN number in the space for the Social Security Number on any tax forms.

Q4: Can I still file a tax return without a Social Security Number or ITIN?

A4: No, you cannot file a return unless you have a tax ID number. Check Cranwell International Center's site to see how to apply for an ITIN. You would need to have a job before you can apply for a social security number.

Q5: What's the difference between a non-resident or resident alien tax payer and a dual status tax payer?

A5: In the year you become a resident alien, you must be present and begin counting days from the first day of the tax year (January 1) and be in the U.S. for more than 183 days to be considered a resident alien for tax purposes. If you are no longer exempt with your status, and are not present on the first day of the tax year, but stay less than 183 days in the U.S., then you are a non-resident. If a dual status taxpayer is not present from the first day of the tax year, they would be considered both a resident and non-resident for tax purposes for that tax year. They are considered a non-resident from the beginning of the year until they return to U.S. Once they arrive back in the U.S., they would be considered a resident for tax purposes and start counting the days to US tax residency.

Q6: If I am a student, am I always exempt from paying FICA (Social Security) Taxes?

A6: If you are enrolled as a half-time student and working, you are exempt from paying FICA taxes. However, if you are working and not enrolled in classes, like in the summer, then you are not exempt from paying FICA taxes during that time. See the following table for more information.

VISA TYPES	FICA and Medicare
F-1	Exempt for the first 5 years from date of entry; thereafter may be exempt based on student enrollment.
J-1 Students	Exempt for the first 5 years from date of entry; thereafter may be exempt based on student enrollment.
J-1 Scholars, Researchers	Exempt for either the first 2 calendar years in the US, or 2 out of the first 6 calendar years in the US regardless of visa status
H-1B, O-1, TN	Must pay FICA.
J-2, H-2	Must pay FICA.

Q7: I am a citizen of another country, but my visa was not issued from that country. Am I eligible for a tax treaty and its benefits?

A7: Virginia Tech cannot grant tax treaty benefits because we cannot confirm tax residency/citizenship in your home country. However, an appeal to receive treaty benefits can be made to the IRS when you prepare your tax return.

Q8: I am considered a resident alien/ resident for tax purposes beginning January 1, 2021. Do I get to file my tax return as a resident alien for 2020 taxes?

A8: No. You must file your 2020 taxes as a non-resident alien due to being considered a non-resident alien during the tax year 2020. For your 2021 tax return, you can file as a resident alien.

Q9: Do I need to include all my tax statements with my tax return?

A9: For the most part. You have to include 1042-S, W-2 & 1099. Depending on your tax statement, you may have to include 1098-T and 1099. –should I even say this? – I think this is fine.

Q10: Why haven't I received my 1042-S tax statement form on HokieSpa from Virginia Tech?

A10: Just because you may be a foreign national, or know another foreign national who may have received the form, does not mean you automatically will receive the form as well. You may receive a different type of income that does not require a 1042-S to be obtained.

Q11: I haven't received all my tax statement forms from Virginia Tech. Who do I contact to receive them?

A11: If its past February 15th, and you still have not received them, reach out to vtw2@vt.edu or the payroll office at payroll@vt.edu.

Q12: Can the Payroll Office sit down with me to help go over tax statements and forms for my tax return?

A12: No. The VT Payroll office, along with the Cranwell International Center, cannot help with tax returns or give specific advice on how to complete a tax return. This would be a conflict of interest. Please use the international tax software Sprintax to ask specific tax questions.

Q13: Where can I apply for tax treaty benefits?

A13: Appointments for tax treaties are to be made with the payroll office,
<https://www.signupgenius.com/go/30e0c4ca8a829a4fd0-taxtreaty1#/>

Q14: I didn't claim tax treaty benefits for the current tax year. How can I apply for tax treaty benefits?

A14: If you didn't claim tax treaty benefits for the current tax year with the VT payroll office, you can claim it on your tax return if you are eligible.

Q15: When do I need to return my tax returns by?

A15: Federal returns are due April 15th. State tax returns are due May 1st. Form 8843 is due June 15th.

Q16: I need to file in Virginia for the state tax return. When do I need to file in more than just VA?

A16: if your job requires you to travel and work in more than just VA, then you will need to file in the other state(s) as well. Virginia has reciprocity with several other states (Washington DC, Kentucky, Maryland, Pennsylvania, & West Virginia). This allows Virginia residents who have a limited presence in those states to be taxed only by Virginia. Likewise, residents of the other states who have a limited presence in Virginia are taxed only by their home states. If you meet the reciprocity criteria, you are exempt from filing requirements and income tax in your state of non-residence.

Q17: I filed my tax return before the deadline. Where is my refund?

A17: Please be patient. It typically takes up to 6 months to receive a refund.

Q18: Can I use my friend's bank account to receive my refund?

A18: No, you must use your own U.S. bank account if you wish to receive direct deposit.

Q19: I made a small error on my tax return (mathematical error), or I did not sign my tax return. What do I do?

A19: The IRS will send you a letter of what needs to happen. Be patient. Do not send in a second tax return. If a mathematical or clerical error was made, usually the IRS will correct those mistakes and send you a bill for additional taxes that may be due or a refund if the error was in your favor.

Q20: I made a significant error on my tax return. What should I do?

A20: The tax return will need to be amended. Do not turn in a revised tax return to the IRS again. Wait until you hear from the IRS before making amendments. To make amendments, use form 1040X to amend for 1040NR. Once the amended tax form is done, you may also want to attach a letter to the IRS stating what happened.

Q21: Am I eligible for the economic impact payment?

A21: Taxpayers won't qualify for the economic payment if they are a non-resident alien for tax purposes, are a non-resident alien for 2020, filed Form 1040-NR, Form 1040-PR, or Form 1040-SS for 2019. For more information, visit <https://www.irs.gov/newsroom/economic-impact-payment-information-center-topic-a-eip-eligibility-and-general-information>