

International Student Taxes

2024 Tax Year Overview

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In this presentation, we will discuss:

- Taxable income
- Forms
- Tax information and resources
- Filing a tax return
- Services we recommend





A Quick Disclaimer

- International student taxes are different than U.S. resident taxes
- Services regularly used by U.S. residents are not suited to most international
- We highly recommend using a paid international student tax filing service like [Sprintax](#)



Types of Taxes International Students Pay

- **Income Tax:** Taxes on money you earn from work, which is deducted from your wages)
- **Sales Tax:** Taxes on things you buy, which is added to cost of item
- **Payroll Tax:** Social Security and Medicare tax (FICA), which is deducted from your wages
- **Gift Tax:** Taxes you must pay for gifts of cash or goods

Please note: taxes can vary depending on where you live





International Student Taxes

What is taxable income?

- **Wages** from an on-campus or off-campus job
- **Scholarships** that pay for room and meal plan
- **Prizes** you win in contests or raffles

What isn't subject to taxation?

- **Scholarships** that pay for tuition and fees

What about the Payroll (FICA)?

- Not required to pay if in USA < 5 years
- Employers may withhold from all workers' wages
- You can file for a refund

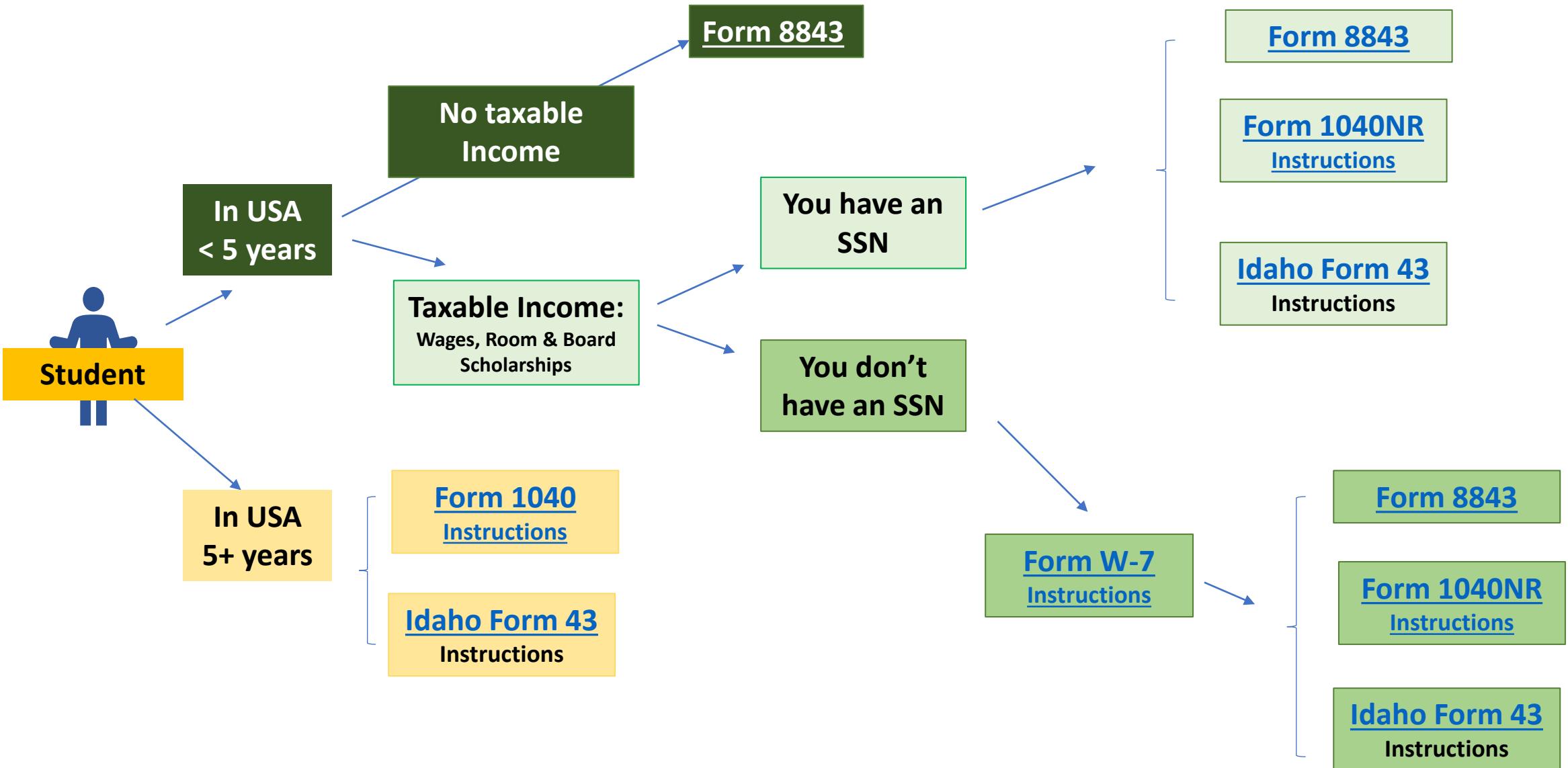


Who needs to file taxes?

All U.S. international students (non-resident aliens on an F or J visa) must file regardless of whether they have earned an income or not.

*See the flow chart on the next slide to see what forms you need to file based upon your situation





How Much Will I Pay?

Taxable Income

- Money you earn from on-and-off campus jobs
- Scholarships that pay for your room and/or meal plan

Standard Deduction

This is a specific dollar amount that reduces the amount of income on which you are taxed

Tax Bracket

This is the tax rate for each level of income.



What is the standard deduction for 2024?

Filing Status	Deduction Amount
Single	\$14,600
Married Filing Jointly	\$29,200
Head of Household	\$21,900
Additional Amount for Married Seniors	\$1,550
Additional Amount for Unmarried Seniors	\$1,950



What are the tax brackets for 2024?

2024 Tax Brackets | 2024-2025 Federal Tax Brackets & Rates

Tax Rate	For Single Filers	For Married Individuals Filing Joint Returns	For Heads of Households
10%	\$0 to \$11,600	\$0 to \$23,200	\$0 to \$16,550
12%	\$11,600 to \$47,150	\$23,200 to \$94,300	\$16,550 to \$63,100
22%	\$47,150 to \$100,525	\$94,300 to \$201,050	\$63,100 to \$100,500
24%	\$100,525 to \$191,950	\$201,050 to \$383,900	\$100,500 to \$191,950
32%	\$191,950 to \$243,725	\$383,900 to \$487,450	\$191,950 to \$243,700
35%	\$243,725 to \$609,350	\$487,450 to \$731,200	\$243,700 to \$609,350
37%	\$609,350 or more	\$731,200 or more	\$609,350 or more



Form 8843

**Statement for Exempt Individuals and Individuals
With a Medical Condition**
For use by alien individuals only.

Go to www.irs.gov/Form8843 for the latest information.

For the year January 1—December 31, 2024, or other tax year
beginning , 2024, and ending , 20 .

OMB No. 1545-0074

2024

Attachment
Sequence No. 102

Department of the Treasury
Internal Revenue Service

Your first name and initial

Last name

Your U.S. taxpayer identification number (TIN), if any

**Fill in your
addresses only if
you are filing this
form by itself and
not with your U.S.
tax return.**

Address in country of residence

Address in the United States

Form 1040-NR Department of the Treasury—Internal Revenue Service
U.S. Nonresident Alien Income Tax Return

2024

OMB No. 1545-0074

IRS Use Only—Do not write
or staple in this space.

For the year Jan. 1-Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20 _____ See separate
instructions.

Your first name and middle initial

Last name

**Your identifying number
(see instructions)**

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

**Application for IRS Individual
Taxpayer Identification Number**

For use by individuals who are not U.S. citizens or permanent residents.

Go to www.irs.gov/FormW7 for instructions and the latest information.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Before you begin:

• Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

a Nonresident alien required to get an ITIN to claim tax treaty benefit (you must also check and complete box h (see instructions))

b Nonresident alien filing a U.S. federal tax return

c U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

IDAHO
State Tax Commission

**Form 43
2024
Part-year Resident and
Nonresident Income Tax Return**

Amended Return? Check the box.

<input type="checkbox"/>	State Use Only
<input type="checkbox"/>	_____

See page 15 of the instructions for reasons to amend, and enter the number that applies.

For calendar year 2024 or fiscal year beginning _____, ending _____

Your first name and initial	Last name	Your Social Security number (required)	<input type="checkbox"/> Deceased in 2024
Spouse's first name and initial	Last name	Spouse's Social Security number (required)	<input type="checkbox"/> Deceased in 2024
Current mailing address		Forms and instructions available at tax.idaho.gov	
City	State	ZIP Code	Foreign country (if not U.S.)

Click on the form images to
open site with forms and
instructions



Where Can I Learn More About U.S. Taxes?

The [Foreign Students, Scholars, Teachers, Researchers and Exchange Visitors](#) page on the IRS website has specific information for LC State International Students.

You can learn more about tax treaties on the [United States Income Tax Treaties - A to Z](#) page.





Tax Reminders

Due Date

You must file your 2024 taxes by
Monday, April 15, 2025

Filing your taxes electronically is recommended to minimize errors and for faster refunds (when applicable).

Get ready to file: gather your tax information

- W2: Wage and Tax Statement(s)
- 1098T: Tuition Statement
- 1095A: Health Insurance Marketplace Statement
- *1042-S: Foreign Person's U.S. Source Income



*Certain Scholarships/Grants and other income

W-2 Wage and Tax Statement

For on-campus jobs:

[Log in to Luma](#)

W-2 will be available January 31st

Employee Resources

- Timesheet & Time-Off Requests
- Employee Docs: Paystubs/W-2/1095-C
- State Employee Lookup
- State Job Openings
- Manage Employee Profile

For off-campus jobs and Sodexo, access it through the employee self-service system (or receive by mail)

Sample W-2

a Employee's social security number 511515000		OMB No. 1545-0008	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
b Employer identification number (EIN) 826000952		1 Wages, tips, other compensation 4,400.12	2 Federal income tax withheld 353.00			
c Employer's name, address, and ZIP code State of Idaho P.O. Box 83720 Boise, ID 83720-0011		3 Social security wages 4,400.12	4 Social security tax withheld 65.14			
d Control number 007XXXX		5 Medicare wages and tips 4,400.12	6 Medicare tax withheld 15.23			
e Employee's first name and initial SWIFT, TAYLOR X 500 1 st AVENUE LEWISTON, ID 83501		7 Social security tips	8 Allocated tips			
		9	10 Dependent care benefits			
		11 Nonqualified plans	12a See instructions for box 12			
		13 Statutory employee plan	Retirement plan	Third-party plan	12b	
		14 Other		12c		
				12d		
f Employee's address and ZIP code	15 State ID 000001114	16 State wages, tips, etc. 4,400.12	17 State income tax 300.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

Copy C—For EMPLOYEE'S RECORDS
(See Notice to Employee on the back of Copy B.)

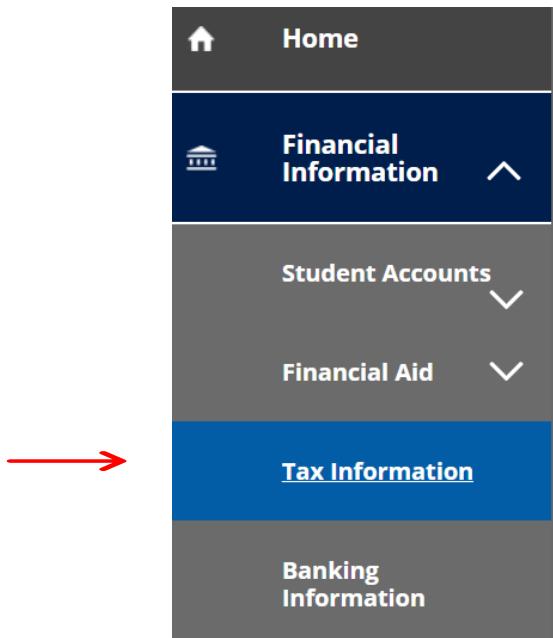
2021

Department of the Treasury—Internal Revenue Service

Safe, accurate,
FAST! Use



1098T: Tuition Statement



Available on [WarriorWeb](#): 1098T form and Statement

If you did not give consent for electronic delivery and would like to request a copy, please contact Student Accounts

1042S:Foreign Person's U.S. Source Income Subject to Withholding

For students with scholarships & grants

LC State will send this to you, or you can request it from Student Accounts

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding 2022			OMB No. 1545-0096
Department of the Treasury Internal Revenue Service		► Go to www.irs.gov/Form1042S for instructions and the latest information.			Copy B for Recipient
		UNIQUE FORM IDENTIFIER		<input type="checkbox"/> AMENDED	<input type="checkbox"/> AMENDMENT NO.
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	13e Recipient's U.S. TIN, if any		13f Ch. 3 status code
		3a Exemption code	4a Exemption code		13g Ch. 4 status code
		3b Tax rate	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any
5 Withholding allowance				13j LOB code	
6 Net income				13k Recipient's account number	
7a Federal tax withheld				13l Recipient's date of birth (YYYYMMDD)	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)		<input type="checkbox"/>		14a Primary Withholding Agent's Name (if applicable)	
7c Check if withholding occurred in subsequent year with respect to a partnership interest		<input type="checkbox"/>		14b Primary Withholding Agent's EIN	
8 Tax withheld by other agents				15 Check if pro-rata basis reporting <input type="checkbox"/>	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
10 Total withholding credit (combine boxes 7a, 8, and 9)				15c Ch. 4 status code	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15d Intermediary or flow-through entity's name	
12a Withholding agent's EIN		12b Ch. 3 status code	12c Ch. 4 status code		



1095A: Health Insurance Marketplace Statement

For students who purchased U.S. Health Insurance

Form 1095-A	Health Insurance Marketplace Statement			<input type="checkbox"/> VOID	OMB No. 1545-2232
Department of the Treasury Internal Revenue Service	► Do not attach to your tax return. Keep for your records. ► Go to www.irs.gov/Form1095A for instructions and the latest information.			<input type="checkbox"/> CORRECTED	2017
Part I Recipient Information					
1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name			
4 Recipient's name		5 Recipient's SSN	6 Recipient's date of birth		
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth		
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)			
13 City or town	14 State or province	15 Country and ZIP or foreign postal code			

Decide How You Will File

- On your own using paper forms
- On your own using a free file program
- Using a tax preparation service



Using Sprintax

Sprintax is a tax program that specifically supports nonresidents. It helps international workers and students to abide by US tax laws.

Sprintax can help you:

- prepare federal and state tax returns
- file form 8843
- 24/7 live chat



Sprintax Cost

- Federal tax preparation from \$54.95
- State tax preparation from \$49.95

Video Guides for Sprintax

- <https://www.youtube.com/@SprintaxUSA/playlists>



Thank you!
