



OFFICE OF INTERNATIONAL SERVICES

University Center for International Studies
University of Pittsburgh

General Tax Information

All international students and scholars living in the United States are required to comply with federal, state and local laws with respect to filing taxes. OIS is here to provide you with resources that are designed to guide you through this process. **Please remember that your Immigration Specialist is not a trained tax professional and will not be able to provide you with individual assistance when it comes to filing your own taxes.** We hope, however, that these resources will point you in the right direction.

Tax Year 2025

If you were physically in the U.S. on F or J status anytime between January 1 – December 31, 2025, you **MUST** submit tax forms to the federal government, *even if you didn't receive income in the U.S.*

Your tax form obligations depend on your 1.) tax residency status, and 2.) your U.S. taxable income:

- **Tax residency status**
 - See the chart below to determine your residency status for tax purposes.
 - **Note:** your residency status may be *different* from your immigration status.
- **U.S. taxable income**
 - **All** "nonresident" international students, scholars and dependents must file [Form 8843](#), even if they didn't earn any income. This includes minor children.
 - International students and scholars who earned taxable income in 2025 must file separate federal, state and local tax returns no later than **April 15, 2026**.

Immigration Status	Date of U.S. Arrival	Tax Status	Earned Income?	Next Steps (see page 2)
F or J Student	After December 31, 2020	Nonresident	Yes	Use Sprintax to prepare and submit Forms 1040NR and 8843 .
			No	Use Sprintax to prepare and submit Form 8843 .
	Before January 1, 2021	Resident	N/A	Follow the instructions for how U.S. citizens complete tax forms. See page 2.
J Scholar	After December 31, 2023	Nonresident	Yes	Use Sprintax to prepare and submit Forms 1040NR and 8843 .
			No	Use Sprintax to prepare and submit Form 8843 .
	Before January 1, 2024	Resident	N/A	Follow the instructions for how U.S. citizens complete tax forms. See page 2.
Faculty/Staff who are primary status-holders (H-1B, O-1)	Arriving at any time	Resident		Follow the instructions for how U.S. citizens complete tax forms. See page 2.
Dependent Status (J-2, H-4, etc.)	Follow the rules for your primary status-holder.			

Tax Software & Assistance

- **Non-Residents** – OIS has partnered with [Sprintax](#) to provide an easy-to-use tax preparation software designed for students and scholars who are nonresidents for tax purposes.
 - Sprintax will confirm your tax residency status through a series of questions.
 - Sprintax will then guide you through the tax preparation process, arrange the necessary documents and check if you're due a tax refund.
 - OIS will provide a FREE discount code *via email* to qualifying students and scholars that they can apply to the cost of their federal tax returns.
 - **Note:** if Sprintax determines that you are a *resident* alien for tax purposes, you won't be able to use the software. You will need to file tax returns just like permanent residents and citizens of the U.S.
- **Residents** - the IRS website provides free filing services online at "[Free File](#)". You also have the option to use web-based services, like [TurboTax](#), [H&R Block At Home Tax Software](#), or [TaxSlayer](#), among others. OIS does not endorse any one program and you should research your options to find out which one will best suit your needs.

Pitt VITA site (Volunteer Income Tax Assistance) - *international students, only*

The David Berg Center for Ethics and Leadership, in the Katz Business School, has partnered with United Way of Southwestern Pennsylvania to provide free assistance for completion of taxes. This is available to all international students who earned less than \$70,000 in 2025. Schedule your appointment online at pa211sw.org or by calling 2-1-1.

Tax Forms

Forms for filing federal, state, and local taxes as a nonresident for tax purposes:

Form W-2	If you earned income in the United States, you will be issued a Form W-2 Wage and Tax Statement. Form W-2 is used to report wages that were paid and taxes that were withheld during the year. This form will be sent to you from your employer and you will need it before you can prepare your taxes. If you did not earn any U.S.-based income during the year, you will not receive Form W-2.
Form 1042-S	University of Pittsburgh recipients of scholarship, fellowship, and/or grant money and those who qualified for tax treaty exempt earnings will receive the Form 1042-S . This form allows you to apply for tax treaty benefits when filing your Federal returns. You should receive this form in the mail from the Payroll Department by the end of March.
Form 1098-T	Form 1098-T indicates the amount of tuition you paid last year. This is useful for those that are eligible to claim deductions such as the, "Hope or Lifetime Learning Education credits, or Earned Income Credit (EIC)". Nonresidents are not eligible for this credit.
Form 8843	ALL nonresidents must file "Form 8843 Statement for Exempt Individuals and Individuals with a Medical Condition". This includes nonresidents who did not earn an income in the previous year, including dependents. Do not be confused about the statement regarding medical conditions. If you do not have a medical condition, you still need to file this form.
Form 1040-NR	Nonresidents who have dependents and who earned an income in 2023 must file "Form 1040 U.S. Nonresident Alien Income Tax Return". Here are instructions for Form 1040-NR.
PA-40	Both nonresidents and residents for tax purposes will file "PA-40 Pennsylvania Income Tax Return". Instructions for this form, including a filing address, can be found here .
Local Taxes	Both nonresidents and residents for tax purposes will file a Local Earned Income Tax Return. You should receive this form in the mail.

Disclaimer

All tax information provided by OIS is intended for international students and scholars of the University of Pittsburgh ONLY. The University of Pittsburgh makes no guarantee as to the accuracy of this information and shall not be held liable for use of any of the information provided. You should contact the Internal Revenue Service (IRS) or a tax professional if you require clarification or have any questions about filing your taxes.