

TAX Information for International Students with F-1 and J-1 Visas

Edgewood College employees, including Center for Global Education staff, DO NOT provide individual assistance or advice to students about their tax returns.

This handout is only a guide and is not meant to provide detailed information about all income tax regulations. It should not be construed as legal advice. You should read carefully the Wisconsin State Department of Revenue and U.S. Internal Revenue Service's instructions on filing tax forms. You are responsible for properly filing of income tax forms and should seek assistance from the resources listed in this handout as you see fit.

All international students must submit ("file" is the term commonly used) tax information to the U.S. government concerning themselves and their dependents each and every year that they reside in the United States.

Determine Your Residency Status for Tax Purposes

Students with F-1 and J-1 visas will have one of three statuses for tax purposes:

- Nonresident alien
- Resident alien
- Dual-status alien.

Read "Determining Alien Tax Status" published by the U.S. Internal Revenue Service (IRS) to determine which tax status you have. <http://www.irs.gov/Individuals/International-Taxpayers/Determining-Alien-Tax-Status>

Each status listed above has different filing requirements. **This handout focuses on filing requirements for nonresident aliens.**

Note: If you are a nonresident alien for federal tax purposes, you are also considered a nonresident of Wisconsin for state tax purposes.

If you DID NOT EARN U.S. income and did NOT receive US-sourced scholarships or fellowships in 2018

You *may* only need to file Federal IRS Form 8843 by [June 15, 2019](#)

Form 8843: <https://www.irs.gov/pub/irs-pdf/f8843.pdf> (instructions included in the form)

If you EARNED U.S. income or if you received any amount of U.S. sourced scholarships, fellowships, prizes, awards, or dividends in 2018...

1. Federal Government (IRS)

You are required to file the federal **Form 1040NR-EZ** (or **Form 1040NR**) and **Form 8843** if you received US sourced income, scholarships, fellowships, prizes, awards or dividends. (See the link above to access Form 8843). You need to file these forms by [April 15, 2019](#).

See the checklist on page 1 of the instructions for Form 1040NR-EZ to see if you are eligible to use this form instead of **Form 1040NR**.

Form 1040NR-EZ: <https://www.irs.gov/pub/irs-pdf/f1040nre.pdf>

Form 1040NR-EZ—Instructions: <https://www.irs.gov/pub/irs-pdf/i1040nre.pdf>

Form 1040NR: <https://www.irs.gov/pub/irs-pdf/f1040nr.pdf>

Form 1040NR—Instructions: <https://www.irs.gov/pub/irs-pdf/i1040nr.pdf>

2. State of Wisconsin

If you are a nonresident alien for federal tax purposes, you are considered a nonresident of Wisconsin for state tax purposes.

You are required to file the Wisconsin **Form 1NPR** if your Wisconsin gross income (or the combined gross income of you and your spouse) for 2018 is \$2000 or more. Even if you made less than \$2000, it is possible that Wisconsin income tax was withheld from your wages or you paid an estimated tax. The only way to get a refund on that money is to file the Wisconsin tax form. File Form 1NPR by **April 15, 2019**.

Form 1NPR: <https://www.revenue.wi.gov/TaxForms2017through2019/2018-Form1NPRf.pdf>

Form 1NPR—Instructions: <https://www.revenue.wi.gov/TaxForms2017through2019/2018-1NPR-inst.pdf>

Social Security and Medicare Taxes for Nonresident Alien Students (F-1 students who have resided in the U.S. for less than 5 years, and J-1 Exchange Visitors who have resided within the U.S. less than two calendar years):

Nonresident alien students, scholars, professors, researchers, and other aliens temporarily present in the United States in F-1 and J-1 status are exempt from Social Security and Medicare taxes on wages paid to them for services performed within the U.S. as long as such services are allowed by USCIS for these nonimmigrant statuses, and such services are performed to carry out the purposes for which such visas were issued to them.

- Exempt Employment includes:
 - On-campus student employment up to 20 hours a week (40 hours during summer vacations).
 - Off-campus student employment allowed by USCIS.
 - Practical Training student employment on or off campus.
 - Employment as professor, teacher or researcher.

- Limitations on exemption:
 - The exemption does not apply to spouses and children in F-2 or J-2 status.
 - The exemption does not apply to employment not allowed by USCIS or to employment not closely connected to the purpose for which the visa was issued.
 - The exemption does not apply to F-1 and J-1 nonimmigrants who change to an immigration status which is not exempt or to a special protected status.
 - The exemption does not apply to F-1 or J-1 nonimmigrants who become resident aliens.

Individual Taxpayer Identification Numbers

You may need an Individual Taxpayer Identification Number known as an ITIN if you had U.S. source income in 2018 but are not eligible for a Social Security number. Some examples of U.S. source income include but are not limited to: receipt of a grant, fellowship, or scholarship; interest from stock options, lottery, or gambling winnings; other types of non-wage income.

Your spouse and/or dependents may need ITIN(s) if you had U.S. source income in 2018 and your country has a tax treaty that allows you to include your spouse and/or dependents on your tax form.

If you or one of your dependents needs to apply for an ITIN, contact Sara Friar for assistance.

For more information about ITINs: <http://studyinthestates.dhs.gov/schools/itin>

U.S. Tax Treaties with Other Countries

The U.S. has income tax treaties with some countries. These treaties might mean that citizens of a particular country have reduced tax rates or possibly complete exemption from U.S. income tax. See link below for a list of countries who have income tax treaties with the U.S. and for more information on this topic.

U.S. Income Tax Treaties: <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>

*Note: Income that is exempt under a tax treaty for federal income tax purposes is also exempt for Wisconsin tax purposes.

Links to Tax Resources

Sprintax: Self-Prep Tax Service (specializes in international student tax filing)

<https://sprintax.com/edgewood-college> (Contact Sara Friar for information about how to purchase this service for a discounted student rate)

- Helps if you are resident or non-resident for US tax purposes.
- Assists with completing your US Federal and State of Wisconsin income tax returns.
- Determines what international tax treaties are relevant to your individual circumstances
- Chooses all relevant personal allowances, credits and income tax deductions for you

IRS (Federal Government) www.irs.gov

Federal Publications:

Pub 515 – Withholding of Tax on Nonresident Aliens: <https://www.irs.gov/pub/irs-pdf/p515.pdf>

Pub 519 – US Tax Guide for Aliens: <https://www.irs.gov/pub/irs-pdf/p519.pdf>

Pub 901 – US Tax Treaties: <https://www.irs.gov/pub/irs-pdf/p901.pdf>

Foreign Students & Scholars page: <https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>

Foreign Student Tax Course: https://apps.irs.gov/app/vita/foreign_student.jsp?level=

State of Wisconsin:

Wisconsin State Department of Revenue Website: www.revenue.wi.gov

Wisconsin Publication 122: Tax Information for Part-Year Residents and Non-Residents of Wisconsin for 2017: <https://www.revenue.wi.gov/DOR%20Publications/pb122.pdf> (This is the most current version of this document even though it states 2017 in the title)

What should you do with documents you receive in the mail marked “IMPORTANT TAX INFORMATION”?

When you receive such documents, do NOT throw them away. You will need these documents to file your annual income tax return. The following are some of the forms you may receive:

- **W-2:** If you had income earned in the U.S. last year, you should receive a W-2 from each employer. If you worked on-campus, Edgewood will mail it to your local address on file at Edgewood. Your W-2 form is also available electronically if you signed up for e-delivery. If you cannot find your W-2, you can request a new copy in the Business Office.
- **1099-MISC:** If you had income earned in the U.S. last year, you may receive a 1099-MISC from your employer instead of a W-2.
- **1098T, Tuition Statement:** If you are filing as a non-resident alien, you are not eligible for the American Opportunity Credit or the Lifetime Learning Credit. For more information, review IRS Publication 970: https://www.irs.gov/pub/irs-pdf/f1098t_18.pdf (form) https://www.irs.gov/pub/irs-pdf/i1098et_18.pdf (instructions)
- **1042-S:** If you received U.S. income last year and you are from a country that has a tax treaty with the U.S. and you filed for tax treaty benefits, or you received compensation classified as Income Code 15, you should receive a 1042-S statement.
- **1099-INT:** If you have an interest-bearing checking or savings account and your banking institution did not know you were a non-resident last year, you should receive Form 1099-INT showing total interest earned on your account last year.

NOTE: It is important that you make photocopies of all completed forms before you file them!