



F-1 International Students: Your Tax Obligations

This handout is provided for general informational purposes and only for BMCC international students. It is not considered financial or legal advice. Any questions or concerns should be directed to a certified tax preparer or a local IRS field office.

If you are an F-1 international student in the U.S., you are required to file tax documentation (**tax return**) each year with the [Internal Revenue Service \(IRS\)](#). You must file at least one form with the IRS, even if you have **not** earned income in the U.S. The good news is that if you overpaid tax, you will get a refund.

If you do not file taxes, possible consequences include:

- Overpaying your taxes;
- Affecting a future application for U.S. Permanent Residency/Green Card;
- If you owe money, you could be subject to penalties and fines.
- In extreme cases, you could lose your legal immigration status in the U.S.

Forms to complete:

- If you earned income in the U.S. you should complete [Form 1040NR](#) / [Form 1040 NR-EZ](#) and [Form 8843](#).
- If you did not earn any U.S. income, you still must file [Form 8843](#).

To file your [Form 1040NR](#) / [1040NR-EZ](#), you will need either a [Social Security Number \(SSN\)](#) or an [Individual Taxpayer Identification Number \(ITIN\)](#). An ITIN is used if you do not have a SSN. For more information about the [ITIN](#), please visit <https://www.irs.gov/individuals/general-itin-information>

[Form 8843:](#)

If you had no job, did not earn any wages, received no US source income (such as scholarship, stipend, grant award etc), then you do not need to file a full tax return, however you still need to file [Form 8843](#). All international students in the US who are (tax) non-residents, must file **Form 8843**. You do not need a SSN or an ITIN to complete **Form 8843**. **Students will need to mail**



Form 8843 to the Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0215.

Deadline:

April 15, 2019: This is the last day for residents and non-residents who earned U.S. income to file federal tax returns for 2018.

Basic information on how you are taxed in the U.S:

If you get a job in the U.S., you will need to fill out a [W-4 Form](#) so your employer knows what income should be withheld from your wages as taxes. The taxes are then paid directly to the U.S. Treasury (and/or the appropriate state agency) on your behalf. Similarly if you received a grant, scholarship or stipend, some of this may be classified as income and have tax implications. At the end of the tax year, you need to prove that you have paid the correct amount by filing your tax return! *Remember, even if you did not have a job, you must still file your tax return each year.*

Generally you will only be taxed on your income based on U.S. sources. ***This includes on-campus employment, scholarships, fellowships, and practical or academic training (Optional Practical Training, Curricular Practical Training).*** Many students come from countries that have [tax treaties](#) with the U.S. This means you may be able to earn a certain amount in the U.S. without paying federal tax. You are responsible for researching this.

In your tax return, you must declare all sources of U.S. income such as:

- Income from **authorized employment** in the U.S.
- Scholarship, fellowship or grant funds
- Any other source of income

Resident or Non-Resident for tax purposes:

Before filing your tax return, you should know if you are a “**resident alien**” or “**non-resident alien**” for tax purposes. Most international students on **F, J, M** or **Q** visas are non-residents for tax purposes. U.S. citizens, legal permanent residents, and non-resident aliens who have met the [Substantial Presence Test](#) are considered residents for tax purposes.



Please note that U.S. Citizenship and Immigration Services (USCIS) and the IRS use the terms "resident" and "nonresident" to mean different things. So being a resident or non-resident for tax purposes is not related to your immigration status.

Resources for filing your tax return:

On-Campus:

1. [Single Stop \(Room S-230\)](#) offers free in-person tax assistance for federal and New York State tax returns.

Documents/info you'll need for Single Stop:

- SSN or ITIN (if applicable)
- Passport
- All U.S. entry and exit dates (*F-1 Travel History* can be obtained from the [I-94 website](#))
- [W-2 Forms if student worked on campus in 2018 \(if applicable\)](#)
- F-1 visa and Form I-20
- Name and Contact Information for the Chairperson of your Major Department
- [1098-T form](#) to show proof of tuition payment (hard copy or in CUNYFirst account).

Off-Campus:

1. In-person tax assistance may be available at your **local IRS office**. For more information, please visit the [IRS website](#).
2. You can use a U.S. tax preparation service for international students such as [Sprintax](#) to guide you through the process of preparing and completing your tax return. **Sprintax** will determine your tax status, identify which forms you need to complete, and then complete the forms for you, based on the information you enter. If you need to do a Form 8843, State return, or apply for an ITIN or FICA refund, **Sprintax** can do this too.



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This [link](#) will give you a short overview of **Sprintax**.

Additional Resources:

-Sprintax Youtube tutorials on non-resident tax topics:

<https://www.youtube.com/user/Sprintax>

-IRS information for Foreign Students:

<https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>

-IRS International Taxpayer YouTube Videos: <https://www.irs.gov/individuals/international-taxpayers/international-taxpayers-videos>