## TAX INFORMATION



### INTERNATIONAL STUDENTS IN THE UNITED STATES

## OUTLINE OF THE PRESENTATION

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IMPORTANCE OF FILING TAXES

**SECTION II** 

- DIFFERENT TAX FORMS
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  - FORMS 1040 NR
  - > OTHER FORMS

### **SECTION III**

- CHANGE OF STATUS
- SUBSTANTIAL PRESENCE TEST
  - TAX TREATY BENEFIT

# SECTION I

# IMPORTANCE OF FILING TAXES

### WHY IS IT IMPORTANT TO FILE TAX FORMS?

### TO KEEP YOUR STATUS IN THE U.S. 'LEGAL'

- If you ever apply for Permanent Residency (or another visa type), the government may deny you if you did not file tax forms;
- If you OWE any taxes and do not file, the US government can take money from your bank account, charging you with a crime.

### TO GET YOUR MONEY BACK!

- If you had any income tax money withheld for taxes
- Request Social Security or Medicare tax money back because it should not be withheld from F-1 Students

# **SECTION II**

# TAX FORMS

## **DIFFERENT TAX FORMS**

\*THOSE FORMS ARE AVAILABLE ON THE IRS WEBSITE, WHERE INSTRUCTIONS ON HOW TO FILE THEM ARE PROVIDED\*

- FORM 8843 This form MUST be filed by F-1, F-2, J-1, J-2 visa holders whether they receive income or not;
- 1040 NR-EZ Easy/simple income (wages from work or scholarship);
- 1040 NR Complex income with dependents, multiple types of income or investments;
- > 1040 Tax Residents.

See: <u>https://www.irs.gov/forms-instructions</u>

# FORM 8843

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Form 8843 "Statement for Exempt Individuals and Individuals With a Medical Condition" to COUNT TIME in the U.S.

- It takes just a few minutes and 'counts' how long you have been in the U.S.
- Fill in only Parts 1 and 3 DUE APRIL 15, 2019
- Line by line instructions on International Students webpage under Current Students

http://cms.montgomerycollege.edu/ed u/department2.aspx?id=97099

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## **IRS FORMS 1040 NR AND NR-EZ**

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U.S. Income Tax Return for Cartain

#### Form 1040NR-EZ

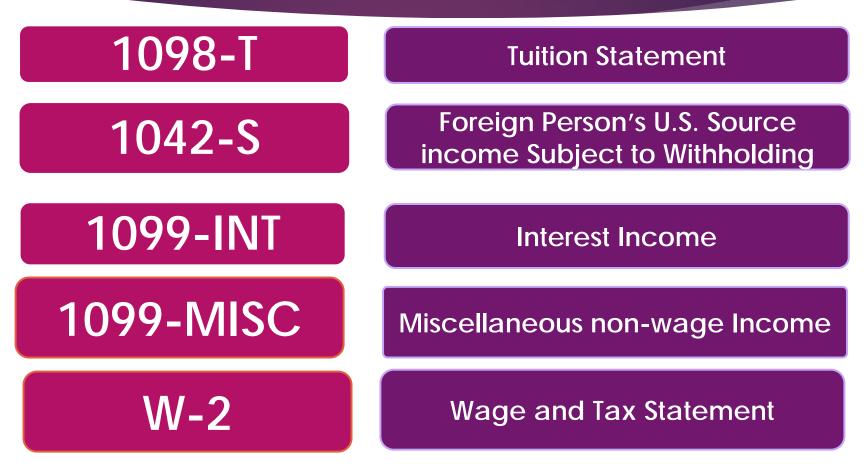
#### Form 1040NR

#### U.S. Income Tax Return for Certain Nonresident Aliens With Dependents

#### U.S. Nonresident Alien Income Tax Return If you have no dependents

https://cms.montgomerycollege.edu/edu/department2.as px?id=38693

# OTHER FORMS YOU CAN RECEIVE



Friday workshop of International Student MC

# **SECTION III**

## SPECIAL CASES:

**Change of Status** 

**1099 for Contractors** 

**Substantial Presence Test** 

### WHAT IF I CHANGE STATUS?

\*If you earn enough to pay taxes during the year you change status, you may be considered a Non-Resident, a Resident, or in "Dual Status" for tax purposes.\*

If Changing OUT of F-1 status

> Permanent Residents are Tax Residents as soon as the new status is approved

Other statuses have different times as "Exempt Individuals", for example:

- > J Exchange visitors file as Non Residents for up to 2 years
- > B Visitor file as Resident after 183 days
- Other Non-Immigrants see a tax advisor

\*See <u>https://www.irs.gov/individuals/international-taxpayers/alien-residency-examples</u>

### 1099 for Contract Work

- If you worked as a Contractor or were paid for short term 'gigs' (like musical performance or catering) you may receive a form 1099 MISC rather than a W2
- Your "wages" will be in Box 7 of the 1099 MISC
- Usually NO taxes are withheld or sent to the government for you if you are paid on a 1099 MISC
- Persons working as 'contractors' or for themselves usually need to make 'estimated tax payments' during the year so you may owe extra penalties

\*\*REMEMBER – ALL F-1 EMPLOYMENT REQUIRES PERMISSION, EVEN SELF-EMPLOYMENT AND CONTRACTOR IF YOU MAKE MONEY INSIDE THE US!

## SUBSTANTIAL PRESENCE TEST

- This test helps to determine if you meet the requirements to become a Resident for Tax Purposes.
- Indeed, after spending 5 consecutives years in the U.S., you may be qualify for Residency for Tax Purposes if you meet the requirements of the substantial present test.
- This test should only be taken by non residents that are NOT "Exempt Individual".\*

## SUBSTANTIAL PRESENCE TEST

To meet the test, the individual must be physically present in the US on at least:

- > 5 years (current year excluded).
- 31 days during the current year, and
- 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:
  - All the days you were present in the current year, and
  - 1/3 of the days you were present in the first year before the current year, and
  - 1/6 of the days you were present in the second year before the current year

### The IRS Residency Test Calculator is available at <a href="http://www.visataxes.com/residency-tax-calculator.php">http://www.visataxes.com/residency-tax-calculator.php</a>

## 15 TAX RESIDENTS FILE FORM 1040

## \*According the IRS, residents will no longer file the 1040A and 1040EZ forms, but instead the 1040 revised form.\*

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## TAX TREATY BENEFIT

- A Tax Treaty is an agreement between your country and the United States to exempt or reduce your tax on some types of income.
- YOU must notify whoever withholds your taxes (such as bank or investment broker) of your treaty.
  - For Banks: You can file a Form W-8BEN, "Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding" and show your passport to reduce or exempt you from taxes on your bank interest.

## HOW TO GET A TAX TREATY BENEFIT

If your country has a Tax Treaty with the U.S. you must attach other claim forms to your U.S. tax return to claim your treaty benefits.

The list of countries have tax treaties with the U.S.

https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z

#### **Claim Forms**

Form 8833 Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

Form W-9, Request for Taxpayer Identification Number and Certification

# REFERENCES

- https://www.irs.gov/individuals/international-taxpayers/alien-residency-examples
- https://www.irs.gov/individuals/international-taxpayers/claiming-tax-treaty-Benefits
- https://www.finance.ucla.edu/payroll/manuals/alien-exempt-individual-examples
- International Student tax information pages
- http://www.montgomerycollege.edu/international-and-eslstudents/international/current-students/tax-obligations-in-the-united-states.html
- https://www.sprintax.com/