

Tax Information for Century College International Students

This material has been prepared for informational purposes only and is not intended to provide, and should not be relied on for, tax advice. You should consult your own tax advisor before filing taxes or engaging in any transaction.

Who Files Taxes? How Do I Do It?

Each year, individuals are required to file tax forms for the previous year. For example, in 2023 we file taxes for the year 2022. The due date to file is normally April 15. You can check the Internal Revenue Service (IRS) website to confirm this year's date: <https://www.irs.gov/filing/individuals/when-to-file>

Who Must File Taxes and Tax Forms?

All non-immigrants in F status that are deemed "non-residents for tax purposes" must file Form 8843 if they were in the U.S. for any part of the tax year. *Example: In 2023 we file taxes for the year 2022. If a student was in the United States even one day from January 1 to December 31, 2022 they must file Form 8843.*

F-1 status international students must follow special regulations when paying taxes on their income. In general, you may be required to file taxes if you earned any income from wages while [working](#) or [training](#) in the United States during the tax year. *Keep in mind that you cannot work or train as an international student without the proper authorization.*

As an F-1 international student, you must file taxes if you have:

- Income from wages (on-campus or off-campus employment)
- A taxable scholarship or fellowship (if scholarship money is applied directly to tuition and books it is NOT taxable)
- Income from stock options
- Lottery or gambling winnings

Resources for Filing Taxes

The Internal Revenue Service (IRS) is the part of the U.S. government responsible for collecting taxes. The IRS has resources to help you learn more about filing taxes. For more information about taxes in the United States, visit the [Foreign Students and Scholars page on the IRS website](#).

You may also qualify to receive free tax return preparation through the [Volunteer Income Tax Assistance \(VITA\) program](#). Before using a VITA program, students should contact the site to ask if they are trained on assisting *Non-Resident Aliens*. Not all tax preparers are able to assist international students.

You may use the [NonResident Volunteer Tax Assistance Program \(NRVTAP\)](#). They have online tools and free tax workshops to assist international students.

Many students choose to use [Sprintax](#). It is the leading software available to international students to complete and file their taxes. Please note there is a fee for the services through Sprintax, but discounts may be available through International Student Services. Check your Century email for discount codes arriving in February/March each year.

International Student Advisors are not tax advisors and cannot assist you in filling out forms or filing your taxes. We recommend you use a tax preparation service.

NEED MORE INFORMATION? KEEP READING!

What is a Non-Resident Alien?

Typically, a non-resident alien is someone who is legally present in the US but doesn't have a green card. Non-resident aliens (NRAs) must pay income tax on income earned from a US source. If you are a non-resident alien, you must keep records of all sources of income so the IRS can see proof of what should be taxed and what should be exempt (not taxed).

Students in F-1 status are typically considered NRAs for the first 5 years in student status, including the tax year (January 1 – December 31). In the 6th year, you become a resident for tax purposes. (This “resident” status is for tax purposes only. Do NOT confuse this with your immigration status. All F-1 international students are non-immigrant, non-resident aliens for immigration purposes.)

What is Form 8843?

Form 8843 is required of all F-1 and F-2 status non-immigrants—even those without any income

All non-immigrants in F status that are deemed “non-residents for tax purposes” must mail a form 8843 if they were in the U.S. for any part of the tax year, January 1 to December 31. If you didn't have any income, you can mail this form alone. If you did have income, the 8843 form should be included with other forms in your non-resident tax return.

What is a Tax Return?

Your tax return reports your income and taxes withheld, if any, during the tax year (January 1 – December 31). If you've overpaid taxes, you'll get a refund and if you didn't pay enough, you'll owe money.

Every year you have income, you must file an income tax return with the federal tax authorities. Each state has its own tax regulations so you will also need to file a state tax return. Deadlines are normally April 15.

A tax preparation service or software, such as [Sprintax](#), can help you prepare both your federal and state tax returns.

What is a Tax Treaty?

A tax treaty is an agreement between the U.S. and another country. Under a tax treaty, residents of foreign countries may be taxed at a reduced rate. A tax preparer such as [Sprintax](#) can check for this benefit when you fill out their online forms.

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Documents you will Need to Prepare your Taxes

- Passport
- Visa/Immigration info- including Form I-20
- Social Security or Individual Taxpayer Identification Number (if any)
 - Not required if you ONLY file a Form 8843
- U.S. entry and exit dates for all visits (your I-94 'travel history' shows this information)
- Tax-related forms (see below)

Tax Forms

You may receive one or more of the following—or none— depending on your circumstances!

- **W-2**
 - This reports your wages from each employer
- **1042-S**
 - This reports scholarships, fellowships, grants, awards and any other payment made to you by a U.S. source that was NOT compensation for services, i.e. for which you did NOT work. If your scholarship or fellowship provided tuition exemption or reduction, but no stipend, you will *not* receive a 1042-S form since you didn't receive a payment that is considered income.
 - This reports earned income that is exempt from tax because of a tax treaty between your country of residence and the U.S.
- **1099**
 - This reports bank interest, stocks, funds (Note: interest income from a United States bank, savings and loan institution, credit union or insurance company is not taxable for international students. Stock income is taxable.)

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