

# US Taxation for International Students

International students have some responsibilities for reporting to the Internal Revenue Service each year. Students may be subject to US taxation based on the source and type of income and the number of years they have been present in the US.

## As an International Student

- If you resided in the United States during 2013 for at least one day, you are required to submit [IRS form 8843](#) by this year's **April 15 deadline**.
- If you earned money in the United States during 2013, you may be required to submit federal and state income tax forms by the deadline. See [IRS Information for Foreign Students](#) and [AZ Dept. of Revenue - Individual Income Tax](#). [Insert the abbreviation for your state in place of AZ.]

## Your Options

- Hire a tax preparer: either locally or in your home country. The person should be familiar with filing IRS forms that relate to F-1 students.
- Use a software program: a company called Arctic International created a software program that you can purchase for \$39 which will walk you through filing the proper forms. The program is called [Glacier Tax Prep](#).
- Seek out free help from the IRS [Volunteer Income Tax Assistance \(VITA\)](#) program. Again, be sure the volunteer has had training on nonresident tax forms.

## Things to Know

1. **The filing deadline is April 15, 2014.**
2. "Income" is not limited to wages paid to you in cash, but may also include the portion of your scholarship, fellowship or assistantship that is applied to your housing and/or meal expenses. The portion applied to your tuition fees, books and supplies is generally not considered income.
3. The terms "resident" and "nonresident" are frequently used. Please note, that the US Citizenship and Immigration Services (USCIS) and the IRS use the terms differently. When filing taxes, use the IRS definitions for "[resident](#)" and "[nonresident](#)" to determine your tax status.
4. The United States and your country may have a tax treaty. Tax treaties may allow residents of foreign countries to be taxed at a reduced rate or to be exempt from U.S. income taxes (see link to IRS publication 901 below). **NB: The United States does not have a tax treaty with Iraq.**
5. F-2 dependents (spouse and/or unmarried children of a F-1 student), regardless of age, are expected to file the IRS form 8843 annually in the United States, even if they have no income from a U.S. source.

## Common Forms

Here is a list of common forms used by international students. The IRS (or equivalent state agency) publishes instructions to accompany each form. It is possible that a student may need to

file more than one of the forms listed below. It is also possible that a student may need to file other tax forms not listed here depending on their individual circumstances.

- [Form 8843](#): Statement of Exempt Individuals and Individuals with a Medical Condition. This form is filed to verify nonresident alien tax status. It is the minimum form that should generally be filed and should be attached to any of the tax forms listed below if applicable. Otherwise, it should be filed separately.
- [Form 1040NR-EZ](#): *U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents*
- [Form 1040NR](#): *U.S. Nonresident Alien Income Tax Return (longer version of form 1040NR-EZ)*
- [Arizona Form 140NR](#): *Nonresident Personal Income Tax Return [Insert the name of your state]*

Please consult a tax professional or access the IRS website and instruction booklets (see links below) for questions related to which forms apply to you.

[IRS Publications and other resources:](#)

- [IRS Publication 519](#): *U.S. Tax Guide for Aliens*
- [IRS Publication 901](#): *U.S. Tax Treaties [The US does not have a tax treaty with Iraq.]*
- [Form 1040NR Instructions](#)
- [AZ Form 140NR Instructions](#) [Insert the name of your state]