

TAX INFORMATION FOR PEOPLE IN F-1 AND J-1 STATUS

TAX REQUIREMENTS

All international students and scholars who have earned U.S. source income **must** file federal and state income tax returns by April 15. Income includes money received from assistantships and scholarships. Usually, if you are an international student or scholar you will need to file Form 1040NREZ (or 1040NR) and Form 8843.

If you have not earned any U.S. source income during 2008, you would only need to file Form 8843. This form allows the individual to document their nonresident alien status. All F-1s, F-2s, J-1s, and J-2s are required to file Form 8843.

Generally, F-1 and J-1 students must pay Federal and State taxes on U.S. source income but may be exempt for Social Security taxes (FICA) for the first five calendar years in the U.S. J-1 scholars are generally responsible for Federal and State taxes on U.S. source income but may be exempt from Social Security taxes for the first two calendar years in the U.S.

If you have been in the U.S. longer than 5 years as an F-1 and longer than 2 years as a J-1 teacher or trainee you need to follow the 183 Days Rule of the Substantial Presence Test and determine if you qualify as a "resident" for IRS purposes. For more specific information, such as if you qualify under a tax treaty, refer to the publications listed below, contact the local IRS office or attend one of the tax workshops described below.

Individuals Without Social Security Numbers

International students and scholars who do not have a Social Security Number (SSN) must obtain an Individual Taxpayer Identification Number (ITIN) before filing Form 8843. According to the IRS, ITINs can take up to five weeks to obtain. Returns submitted without a SSN or an ITIN will not be processed.

The form W-7, used to apply for an ITIN, is available in the Office of International Programs. The form W-7 will need to be filled out and either sent to the IRS or applied for in person at the local IRS office. Original or certified copies of immigration documents, passports, or birth certificates will need to accompany the form.

You may check out any of the following publications from the Office of International Programs for a day:

Publications distributed by the IRS:

- *519 U.S. Tax Guides for Aliens*
- *901 U.S. Tax Treaties*
- *520 Scholarships and Fellowships*

Instructions, forms and publications can also be downloaded from irs.gov/formspubs

Click on form & instruction number

Scroll down to: 1040 NR-EZ & 8843

TAX WORKSHOPS

Tax workshops have been scheduled for:

Tuesday, February 24, 2009	7:00-9:00 p.m.	Sudro Hall, Room 24 (<i>Judy Steinhouse, Arlen Rostad</i>)
Wednesday, February 25, 2009	7:00-9:00 p.m.	Sudro Hall, Room 24 (<i>Judy Steinhouse</i>)

Judy Steinhouse, a tax specialist, will go over the federal tax forms line by line, discuss income tax treaties the U.S. has with other countries, and answer questions you may have. Arlen Rostad from the Office of the North Dakota State Tax Commissioner will review the North Dakota state tax forms. We strongly urge you to attend one of these workshops.

PLEASE NOTE: The Tax Workshops are the only times assistance will be available to answer questions on filing taxes. No other volunteer tax assistance programs are available this year for international students and scholars. **The staff of the Office of International Programs are not trained in taxes and are not able to answer tax questions.**

APRIL 15 IS THE DEADLINE FOR FILING TAX RETURNS