



Filing Taxes in the United States

Who must file U.S. Tax Forms/Returns?

In general, international students and scholars must file tax returns if they engage in any trade or business in the U.S. (Studying, teaching and performing research are all considered to be activities in which the taxpayer is engaged in a trade or business.)

Students who are temporarily present in the U.S. under an F visa must file a return if they have income that is subject to withholding, even if no tax is withheld.

A form 8843 must be filed regardless of whether income was earned or not if you are excluding days of presence from the substantial presence test (used to determine if you are a resident or non-resident alien for tax purposes see IRS Tax Topic 851, which can be found here: <http://www.irs.gov/taxtopics/tc851.html>).

What is the difference between a non-resident alien and a resident alien for tax purposes?

Resident aliens for tax purposes are taxed like U.S. Citizens. Generally, students are nonresident aliens for tax purposes for five years and after five years, become resident aliens for tax purposes. You are considered a nonresident alien for any period that you are neither a U.S. citizen nor a U.S. resident alien, unless you make a first-year choice to be treated as a resident alien.

You are considered a resident alien if you:

1. If at any time during the calendar year you were a lawful permanent resident of the United States according to the immigration laws, and this status has not been rescinded or administratively or judicially determined to have been abandoned

OR

2. Have been in the U.S. for 31 days or more in the current calendar year, or have been in the U.S. for 183 days total in the past three years, including the current year, not in a status exempted from the Substantial Presence Test.

NOTE: Students maintaining F1 status are exempted from the Substantial Presence Test. Therefore, if you are an F1 student who has not accrued 31 days in the current calendar year in a non-exempt category, or an F1 student who has not accrued 183 days in the past three years (including the current year) in a non-exempt category, you are exempt.

If you are unsure if you are exempt from the Substantial Presence Test, please visit the IRS Website's Tax Topic 851 for details on the differences between Resident and Non-resident Aliens, which you can find here: <http://www.irs.gov/taxtopics/tc851.html>

Can nonresident aliens file joint tax returns?

Nonresident aliens cannot file joint Federal or state tax returns.

I do not have any U.S. earned income; why should I file a tax form?

If you did not have any U.S. earned income, then you do not have to file taxes. However, you still need to file Form 8843 if you are excluding days of presence from the substantial presence test. If you are filing Form 8843 only, the due date is June 15.

If you do not have tax liability, the IRS will not penalize students and scholars for not filing (although they must still file Form 8843). However, students and scholars need to stay in compliance with all laws in the U.S., including income tax filing. If you want to apply for residency at a later date, you may be asked to show proof of tax compliance.

I am only here for one semester. How can I file U.S. taxes outside the U.S.?

If you will not be in the U.S. when taxes are due, then you can file outside the U.S. Make sure that your employer knows your new address so that they can send you a W-2 form.

What is a W-2 form?

The W-2 form is a statement from your employer that indicates how much money you were paid in the year and how much money was withheld from you in federal, state, and local taxes.

What is form 1098 T and what should I do with it?

You should keep it with your tax records, but you do not need to send it with your return or mention it on the return. The purpose of the form is to let you know that you were a student of the college or university that issued it. It usually contains information on how much tuition and fees you paid.

What if I forgot to file in previous years?

Many students and scholars who are required to file returns either don't file, or file incorrectly. Many of them would be eligible for a refund if they filed the required forms.

If you had no tax liability, the IRS will not penalize you for not filing (although you must still file form 8843). However, the terms of students' and scholars' visas require that they stay in compliance with all laws of the U.S., including income tax filing. If you forgot to file in the past, you can still file from previous years using old forms found at the IRS website.

What should I put for the address and phone number of the academic institution question?

Cambridge Campus:

Cambridge College, 1000 Massachusetts Avenue, Cambridge MA 02138, 617-868-1000

Merrimack Valley Campus:

Cambridge College, 60 Island Street, Lawrence, MA 01841, 978-738-0502

Springfield Campus:

Cambridge College, 570 Cottage Street, Springfield, MA 01104, 413-747-0204