

Tax Information for International Students



All international students are required to complete the U.S. income tax forms each year, even if no income was earned here. Many students choose to ignore U.S. taxes, but this is NOT a good idea. We recommend that you complete all the required tax forms for international students.

International students are required to have valid Social Security Numbers (SSNs) in order to work in the United States. If you earned income during the previous year, you will need a valid Social Security Number (SSN) for your tax forms. **(If you did not have a Social Security Number and have been working and receiving income, you are in violation of your F-1 visa status.)**

U.S. tax laws can be very complex and confusing, and the laws that apply to F-1 visa students are not the same as those that apply to U.S. citizens and Permanent Residents. For this reason, please start looking at the paperwork early; if you have questions, you will have time to talk to someone before the **April 15 deadline (April 17, 2018 for 2017 filing season)**. Staff members of the International Student Ministry and Services office are *not* trained as Certified Public Accountants (CPAs) to give you tax advice. Instead, please contact the Internal Revenue Service (IRS) with your questions. If you cannot get the help you need from the IRS, you should contact an accountant or a company that specializes in foreign persons' income tax preparation. **We strongly advise against the use of any free tax service!**

IMPORTANT: If you are an F-1 student and did not earn any income, you should not be receiving any refund

Deadline to mail in your 1040 paperwork:

April 15 (April 17, 2018 for 2017 filing season): If you earned income in the U.S. (including job, practical training, and interest on investments), you must postmark your documents by this date.

Forms you must complete:

Form 8843: If you have been in the United States for 30 days or more in **2017**, **ALL F-1 STUDENTS** and their dependents are advised to complete this form, whether or not you earned money in the U.S. **Form 8843** is an easy, two-page informational form along with 2-page instructions. **The deadline for Form 8843 ONLY is June 15 each year;** if you earned income in the U.S. (including job, practical training, and interests on investments including savings account), your Form 8843 is to be submitted with your 1040NR or 1040NR-EZ by **April 17, 2018 for 2017 filing season**. We have a sample of the Form 8843 at the International Office that may assist you to complete your form.

Form 1040NR, 1040NR-EZ or 1040: If you earned any income last year you must complete one of these forms. **1040NR-EZ** is used for wages and scholarships. Wages include income from any employment, practical or academic training, and any compensation received for labor. Wages also include money from scholarships that is used for housing, books, and/or meal expenses. **1040NR** is used to include all other types of income like interests from savings account. **International students who have been living in the United States for LESS THAN 5 years must complete one of these forms.** The regular **1040** is for students who have been in the United States for 5 or more years (5x365 days) and are qualified to file your Federal Income Tax as a Resident Alien.

NOTE: Your eligibility to file your federal income tax as a "Resident Alien" does not mean your immigration status is changed!

Attention TRANSFER Students!

If you transferred as an F-1 student from another school in the United States to Southwestern Baptist Theological Seminary and received compensation from your previous school in **2017**, it is your responsibility to contact your

Tax Information for International Students

previous school and employers to obtain your W-2 information in order to complete your tax forms.

Students who lived in the U.S. for 5 years or more:

By completing the Form 8843, you are able to verify whether you have lived in the United States for 5 years. If you have lived for 5 years or more, you will be eligible to file as a Resident Alien. However, when filing as a Resident, you will also be penalized if you do not have health insurance during your 5th year in the United States. For more information on the healthcare information, please visit: www.healthcare.gov for more information.

Information and instructions to help you:

Southwestern Baptist Theological Seminary sends out small cards (**1098-T**) showing how much tuition you paid during the previous year. You will not be eligible to use this information unless you have studied in the United States for 5 years or more; Southwestern Seminary is required by law to send this document to all students, and mainly used by Americans for tax benefits. **International students are not eligible for such benefits.** If you have questions regarding this document, please send e-mails to: 1098T@swbts.edu.

Publication 519: “U.S. Tax Guide for Aliens”: This booklet (<http://www.irs.gov/pub/irs-pdf/p519.pdf>) can answer many of your questions and contains information about resident/non-resident status and how to prepare your tax return papers.

W-2: “Wage and Tax Statement”: If you worked in the U.S., all of your employers will send you this information form to tell how much money you earned last year, unless your employer(s) had a different arrangement/contract with you. Mail one copy to the IRS with your tax forms.

1099-INT: Your bank will send you this form if you earned interest on checking and/or savings accounts in the United States. Your earned interest *is* considered taxable income.

1099-MISC: Some churches and organizations pay their interns as self-employed, private contractors. Receiving 1099-MISC from your employer means the employer(s) might not withhold enough Federal Income Tax for you and it is your responsibility to set aside money for the Federal Income Tax. The amount listed on 1099-MISC *is* also taxable income.

1042S: Foreign Person’s U.S. Source Income Subject to Withholding (Scholarship information). Please refer to the IRS website for more information: <http://www.irs.gov/Individuals/International-Taxpayers/Information-Reporting-for-Forms-1042-S-and-1042-T>.

Other Documents: You will need your passport, Visa, I-94 card, and I-20 in order to complete the tax forms. It will also help to have the dates you entered and left the U.S. during the previous year.

Where can I get the forms?

www.irs.gov	Official IRS web site – you can view and print all IRS forms and instructions here.
800-829-3676	Call to request forms in the mail (toll-free number).
Library / Post Office	Certain tax forms are available at the Public Library (NOT Roberts Library) or Post Office, NOT the Campus Post Office.

What other resources are available?

800-829-1040	General questions about U.S. taxes (toll-free number) at the IRS
215-516-2000	For International Tax questions (long-distance charges will apply)
Univ. of Texas-Austin	Helpful information from University of Texas website: http://world.utexas.edu/iss/tax/info . <i>Please note that University of Texas provides services for their students, but not necessary for students from other institutions.</i>

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H & R Block

Please visit an actual “store front” location, NOT the software. Confirm that they have someone who understands F-1 students’ tax requirements.

False Tax Return = Aggravated Felony, Deportation

On February 23, 2012, the U.S. Supreme Court issued a judgment that makes the importance of accurate and truthful tax returns even more critical for non-U.S. citizens. The holding in *Kawashima v. Holder* confirmed that “making (or assisting in the making of) a false tax return, are crimes “involv[ing] fraud or deceit” under

8 U.S.C. § 1101(a)(43)(M)(i)

and are therefore aggravated felonies for purposes of the Immigration and Nationality Act, ... when the loss to the government exceeds \$10,000.” Read broadly, this could mean that many people with relatively minor falsities on their tax returns could be vulnerable, especially because the amount of loss may include penalties and interest, which compound over time.