

# TAXES

International students and scholars on F or J visas must prepare and file tax statements (known as a “tax return”) for the previous calendar year. **If you were in the U.S. even one day in 2019, you must complete at least one form.**

Generally, taxes must be filed annually on April 15, for earnings from the previous year.

## TAXABLE INCOME

Employers withhold taxes from your paycheck and send it to the U.S. Internal Revenue Service (IRS). It may not equal the exact amount due at the end of the year. If your employer pays too much, you are eligible for a refund.

*This guide is intended to help you understand your tax obligation, and what you need to submit. It is not legal tax advice, and International Student & Scholars Services cannot give specific tax advice. If you have questions, you may wish to consult with a tax professional.*

## A WARNING ABOUT IDENTITY THEFT AND SCAMS

Please be careful about any emails or phone calls you receive that claim to be the IRS or another similar agency trying to collect your personal information or money. **The IRS does not contact people by phone, email or text, or involve the police.** If you receive a call or email demanding your personal information or payment or offering a tax refund, and want to verify it, contact International Student & Scholar Services before giving out any information (like your name, Social Security number, address, bank account information, pin number, etc.).

You can [learn more about scams](#) on the IRS website, and also report scams on that same website.

## DOCUMENTS YOU’LL NEED

Before you begin filling out your tax forms, make sure you have the necessary information:

- Form W-2 Wage & Tax Statement: W-2 forms are sent to you by your employers during the previous year. This form shows how much you earned last year and how much was taken out for taxes.
- 1042-S: If you received scholarship or fellowship money that exceeds tuition and fee-related charges, you will get a form indicating the amount of taxable income. *You need to submit paperwork to university in order to get this form. Check with the university financial aid office if you have not yet submitted that form.*
- Immigration documents: passport; I-20 or DS-2019; I-94
- Social Security number or ITIN\*

- Address—current U.S. address and foreign address.
- Shenandoah University address and phone number.
- Scholarship/fellowship grant letter (if applicable)
- A copy of last year's federal income tax return, if you filed.

## TAX PREPARATION SERVICES:

The IRS has instructions on how to e-file (file online) [here](#), including free and commercial software options. The IRS also has [taxpayer assistance centers](#) to help you file your taxes.

[Sprintax](#) and [Glacier](#) are online services for non-resident federal and state tax preparation, and cover tax treaties. Do **NOT** use TurboTax, as it does not support non-resident tax forms.

[The Tax Guy](#): Tax services, guides, and overviews specifically for non-U.S. citizens. Gives a free quote for service.

## FREQUENTLY ASKED QUESTIONS:

***What is taxable income?*** Wages are taxable. Assistantships and fellowships that require services (such as a teaching or tutoring position) are taxed. Scholarships, fellowships, and grants may be partially taxed. **All prizes, including money won in music competitions, trigger taxes.** If you win a music competition, you will be taxed on that income.

***I don't have a Social Security number. How can I get one?*** Without a job and authorization, you are not eligible to get a Social Security number (SSN); **however**, anyone can apply for an Individual Taxpayer Identification Number (ITIN). An ITIN is a tax-processing number issued by the Internal Revenue Service (IRS) for those who do not have and are not eligible to obtain an SSN. To get an ITIN, you need to file a [Form W-7](#).

***Do I have to pay Social Security and Medicare taxes?*** Nonresident students, scholars, and those in practical training who have been in the U.S. for less than five years should not have Social Security or Medicare taxes withheld from pay. If these taxes have been withheld from your paycheck, contact your employer for reimbursement. If you cannot get a refund from your employer, use [Form 843](#), "Claim for Refund and Request for Abatement" to request a refund of those taxes. Refunds take around six months.

***What is a tax treaty? Am I eligible for this benefit?*** The U.S. has income [tax treaties](#) with many countries. Residents of these countries may be taxed at a reduced rate or be exempt from certain taxes. **Note: Tax treaties are based on residency, not citizenship. If you are not a citizen of a country with a tax treaty but resided in a country with a tax treaty immediately before moving**

**to the U.S., you may still be eligible for those benefits.** You can find more information about tax treaties [here](#). Online services such as Sprintax or Glacier can help determine if you are eligible.

***What does it mean to be a resident for tax purposes?*** Under some circumstances, students and scholars who hold nonimmigrant visas may be considered a resident for tax purposes. If you are an F-1 student who entered the U.S. after December 31, 2011, you are likely a nonresident for tax purposes. If you have been here more than five years or have married a U.S. citizen or permanent resident, you may be a resident for tax purposes, under the “substantial presence test.” A good guide to determine if you meet that threshold is [here](#). If you are considered a resident for tax purposes, you will have the same obligations and benefits as U.S. taxpayers.

FEDERAL, STATE, LOCAL TAXES:

**If you did not work in 2019,** you need to complete [Form 8843](#).

**If you worked in 2019 and arrived after December 31, 2014:**

- You must pay federal taxes. You need to file the [Form 1040NR](#) or [1040NR EZ](#). *(Make sure you get the right form; the 1040 and the 1040NR are different forms.)*
- Check if you need to file an individual income tax return in the state where you reside. In Virginia, this is the [VA-760](#). ***If you resided in two or more states or the District of Columbia in a calendar year, you must file in every place.***
- You need to file local taxes. Normally, this form is mailed to your home and is usually a simple one-page form.

**If you arrived before December 31, 2014 and/or are a resident for tax purposes:** We recommend working with a tax preparation business.

*Disclaimer: This document has been prepared for informational purposes only and is not intended to substitute advice from a certified tax preparer, lawyer, or human resources professional. The Office of International Student and Scholar Services at Shenandoah University is NOT qualified to answer individual questions from international students or scholars regarding taxes.*