

I'M GOING HOME THIS YEAR!
HOW DO I FILE MY TAX RETURN NEXT YEAR??

Advice for [Tax Non-resident] Students and Scholars at The University of Tennessee

1. Contact UT Payroll Office in P115 Andy Holt Tower (or any other employer) and give them your home address. Ask them to send your tax statements to you at that address. The phone number of the UT Payroll Office is 865-974-5251.
2. In late January or early February , you will receive a Form W-2 or 1042-S from your employer(s) stating how much money you received the previous year, and how much tax was withheld. If you do not receive Form W-2 and/or 1042-S from the UT Payroll Office by the end of February, contact Greta Etheridge in the Payroll Office at metherid@utk.edu.
3. You must normally file a tax return before April 15. You can either complete your own tax return forms, or you can use a software package to do this.
4. To complete your own forms, go to <http://www.irs.gov> to get the tax forms and instructions that you need. Make sure you get the version of the forms for the correct tax year. (The year on the form applies to the year that you received the money, NOT the year you are filing the form.) If you are a tax non-resident, you will need to complete a Form 1040NR-EZ. (A few people will need to file the longer Form 1040NR. See separate handout to determine which form is the one for you.) **Tax non-residents with F-1, F-2, J-1 and J-2 status must normally also complete a Form 8843; this includes dependents.**
5. Complete the forms using the instructions, or following the forms you completed last year, or with a software package.
6. **IMPORTANT:** UT currently has access to the CINTAX software package which can be used by UT students and scholar to file a tax return as a non-resident. This program will actually complete and print all of your tax return forms for you; you will not even have to obtain blank forms from the IRS website. If you were a UT student or scholar this year, contact the International Scholar Services Office (ischolars@utk.edu) or Wendy Syer (syer@utk.edu) to get instructions and a password to access this program. The passwords will probably be available in mid February. [Note: If you are currently in Tennessee, please pick up your password in person.]
7. **COPY ALL FORMS BEFORE MAILING!!!!!!!!!!!!!!!**
Attach all W-2 forms (and/or 1042-S forms) to tax return, and before midnight on April 15, mail all forms to:

Internal Revenue Service Center
Austin, TX 73301-0215
8. Hints for completing your tax return:
 - a. Note: Information about tax treaties is available from IRS Publication 901, available in the Center for International Education or on the IRS website listed above. Income which is not taxable, based on a tax treaty, should be written on line 6 of 1040NR-EZ and should not be included on line 3. Also list the figures in Item J on Page 2. Be sure to write the article number of the treaty you are using.
 - b. Don't forget to subtract the personal exemption (on Line 13 of the 1040NR-EZ) before calculating your tax. (The amount will be listed in the 1040NR-EZ instructions. CINTAX will calculate this automatically.
 - c. Make sure to answer all questions on Page 2 of the Form 1040NR-EZ.
 - d. Do not forget to file Form 8843, if required. (Also required for your dependents)
 - e. If you are a Tax resident for the first part of the year, you should probably file your Tax Return as a "Dual-status Alien". See Chapter 6 in IRS Publication 519 for instructions on this.
9. The advisors in the Center for International Education are very sorry that we cannot do tax advising by e-mail or by phone. We hope that you will be able to complete your tax returns on your own. If you have questions about non-resident tax laws, we suggest you read IRS Publication 519 available from CIE or from the IRS website listed above. There are also IRS employees located in some U.S. Consulates who may be able to answer questions about U.S. taxes.