

# U.S. FEDERAL INCOME TAX FOR INTERNATIONAL STUDENTS AND SCHOLARS

## GENERAL INFORMATION

### 2009 (TAX YEAR 2008)

#### WHO MUST FILE?

Most tax non-residents who have received income (such as salary or scholarship) from sources in the U.S. during the calendar year 2008 are required to file a U.S. Federal Income Tax Return in 2009. **[IMPORTANT: If your only 2008 income was salary which was less than \$3500, you are NOT required to file a Tax return. But if the IRS owes you a refund, you must file a Tax Return to get it.] In addition, [almost] every person with F-1, F-2, J-1 or J-2 status who is a Tax Non-resident is required to file a Form 8843, even if no income was received in 2008. (Note: This requirement applies to dependents as well as students and scholars. ]**

Persons who are exempt from paying income tax based on a tax treaty are still required to file a tax return, unless the salary was less than \$3500.

#### WHEN?

Your 2008 income tax return must be postmarked by 12:00 midnight on Wednesday, April 15, 2009 if you had employment income, or by 12:00 midnight Monday, June 15, 2009 if you had no employment income.

#### WHAT FORMS?

You must first determine whether you were a **Resident** or **Non-resident for Tax Purposes** in 2008, as described in your orientation program. F-1 and J-1 students (and their F-2/J-2 dependents) are usually considered Tax Non-residents for 4-5 years; J-1 scholars (and J-2 dependents) are usually considered Tax Non-residents for 1-2 years; H-1B employees should use the "substantial presence test" described in IRS Publication 519 (You will probably be a "resident" or a "dual resident" if you held H-1B status for more than 6 months in 2008.) Others should see separate handouts, Pub. 519 or a CIE Advisor to determine resident status. [Note: If you are married to a Tax Resident, you may choose to be a Tax Resident.] [See purple handout on Tax Residency, in CIE Tax Center.]

If you were considered a "**Tax Resident**" in 2008, then you should consult IRS Publications, the IRS website, or the resources listed below to see if you must file a Tax Return. Residents with no 2008 income at all do not need to file a Return. If required to file a Return, use Form 1040, 1040A or 1040EZ. If you were a tax resident but are claiming non-resident treaty benefits, include a Form 8833 plus Page 2 of 1040NR-EZ. Resident students who would prefer to file as non-residents may request this option from IRS, with a letter attached to your tax return and a description of your stronger ties to another country. [Note: Most Tax Residents pay less tax than Non-residents] If you would normally be considered a Resident but spent less than 183 days in the U.S. in 2008 and would prefer to file as a Non-resident and feel that you can prove a "Closer Connection" with your home country than with the U.S., then you must file a Form 8840 (read form instructions).

If you were considered a "**Tax Non-resident**" in 2008 with U.S. income, then you must probably file Form 1040NR or 1040NR-EZ. (Do not count interest received from a bank; also, if your only U.S. income in 2008 was a salary which totaled \$3500 or less, then you are not required to file a tax return; if your only income was a scholarship which covered tuition and fees ONLY, you do not have to file a tax return; if your room and board were paid by scholarship, you DO have to file a tax return. [Almost] **All Tax Non-residents with F-1, F-2, J-1, or J-2 status must also file Form 8843, even if they had no U.S. income.** If you are claiming a tax credit for a U.S. Citizen child, you probably also need Form 8901. A separate (pink) handout will help you figure out whether you need 1040NR or 1040NR-EZ.

**NOTE: All tax forms are available on the IRS website at [www.irs.gov](http://www.irs.gov). You may also check at the IRS Office in Knoxville. Tax Non-residents who use the CINTAX program will have forms printed by the program.**

Forms W-2 and/or 1042-S from each employer must be included with your tax return. If you have not received one of these forms or a Form 1099 from every employer or other entity that gave you money in 2008, contact them to ask for the form(s). If you were employed by UT in 2008, contact the Payroll Office in P115 Andy Holt Tower (974-5251) or e-mail [metherid@utk.edu](mailto:metherid@utk.edu) if you did not get your W-2/1042-S.. If you had a scholarship that covered only tuition and fees, you do not need a 1099 or 1042-S for this amount, and you do not need to file Form 1040NR or 1040NR-EZ, unless you had some other U.S. income.

#### WHERE?

Tax Non-residents and Dual Residents should mail all forms to:

Internal Revenue Service Center  
Austin, TX 73301-0215

Persons currently living in Tennessee who are Tax Residents should send their tax forms to:

Internal Revenue Service Center  
Austin, TX 73301-0002 (or 73301-0102 if enclosing check)

NOTE: \*Tax Residents who are still claiming treaty benefits are advised to send their tax returns to the non-resident address.  
\*Persons sending a W-7 with the tax return should use a different address or ask the local IRS office to mail for you.

**\*\*MAKE PHOTOCOPIES OF ALL YOUR FORMS FOR YOUR FILES BEFORE MAILING!!!!\*\***

## **HOW?**

We suggest the following resources to assist you with your tax returns:

- 1) **Best resource:** CINTAX software is available for UTK students/scholars who are Tax Non-residents. CINTAX will complete your tax return for you and print completed forms for you to mail. Any person officially associated with UTK in 2008 or 2009 may pick up a password at CIE, 1620 Melrose Avenue. Students/scholars who have left Knoxville in 2008 may e-mail Megan Shuford ([ischolars@utk.edu](mailto:ischolars@utk.edu)) or Wendy Syer ([syer@utk.edu](mailto:syer@utk.edu)) to obtain a password. Anyone still in the Knoxville/Oak Ridge area must come in person to get the password and instructions. After obtaining a password, log on to CINTAX at [www.cintax.us](http://www.cintax.us)
- 2) **VITA Assistance at the UT Law School (Room #302).** Tuesday evenings 4:00 - 6:00 (Feb. 17, 24; Mar. 3, 10, 24, 31; Apr. 7) This free assistance is available only to those with annual income under \$42,000 or over age 60.
- 3) **Internal Revenue Service [IRS] local office,** 710 Locust Street, Knoxville. This office is **not** able to answer questions concerning **non-resident** tax returns but they do assist **tax residents**. They have IRS publications and forms, accept ITIN applications, and they can help with administrative questions (such as "Where is my refund?")
- 4) **IRS (National):** Tax Forms and other information available on the IRS website at [www.irs.gov](http://www.irs.gov) ; Toll-free information telephone helpline: 1-800-829-1040 (May be **unable** to answer **non-resident** questions); recorded information is available at 1-800 829-4477 (See IRS Pub. 910 for a list of topics) For help with unusual problems with **past** tax returns, call the Taxpayer Advocate at 877-777-4778 (toll free); Call 800-829-3676 to request forms and publications.
- 5) **IRS information Helpline for Non-residents (Not toll-free): 215-516-2000**
- 6) Paid tax preparers. If you have a complicated situation, we suggest you consider paying a tax preparer to do your tax return. For example, if you have investment income (e.g. stock dividends or capital gains) , we strongly urge you to consider using a paid tax preparer. Be sure to find out if they have experience with **tax non-residents**. There will probably be a fee (at least \$100) to prepare a tax return. Although The University of Tennessee does not endorse any tax preparer, we have learned that the following office is willing to do **non-resident** returns:

H&R Block - Premium Office  
308 N. Peters Road, Suite #140 (Off Cedar Bluff Road)  
Knoxville, TN  
Phone: 865-693-1454 (You must make an appointment.)

Also see list of other resources (pink) available in the Center for International Education

If you find other good resources, or if you have any feedback about these resources, please let us know!

**NOTE: Advisors in the Center for International Education are not able to do tax advising. We can help you determine your tax residency status. However, other questions should be addressed to the resources listed above.**

## **SOCIAL SECURITY NUMBERS AND INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS**

Any person who files a tax return, must have a Social Security Number or Individual Taxpayer Identification Number (ITIN). If you are filing jointly with your Resident spouse or if you are eligible to claim exemptions for dependents (Tax Residents of U.S., and Residents of Canada, Mexico, Korea, and sometimes India), then you must have a number for each person listed on your return. To obtain an ITIN, complete your tax return and take it to the local IRS Office to apply for an ITIN. (See above address). If you have a Social Security Number or ITIN issued in the past, you do not need to apply for a new one. See separate (blue) handout about application procedures for these numbers.

## **TAX TREATIES**

If there is a tax treaty between the U.S. and your country of residence, you may be exempt from part or all of your U.S. income tax. Note: If you have U.S. Income, you may still be required to file a tax return, even if you are exempt from paying taxes. Please see the list on a **separate handout** for a list of countries which have signed tax treaties with the U.S. For detailed information about tax treaties , see IRS Publication 901. [We recommend that you read the information **VERY CAREFULLY**.] If you are a Resident for Tax Purposes but are claiming treaty benefits, you should also file Form 8833 plus Page 2 of Form 1040NR-EZ. Copies of the tax treaties are available at <http://www.windstar.com/public/treaties.html>

## **STATE INCOME TAX**

There is no state income tax in Tennessee unless you have received income from stock dividends or mutual funds. But if you lived or worked in another state of the U.S. in 2008, you may have to file a state income tax return. Go to <http://www.taxadmin.org/fta/link/forms.html> to access state tax forms.