

Understanding U.S. Taxes

Brooklyn
The City
University
of New York
College

Office of International Student
and Scholar Services

Am I a resident or non-resident for tax purposes?

Most international students and scholars qualify as non-residents for tax purposes

You can check your tax status by taking the [Substantial Presence test](#) on the IRS website:

Students on F or J visas

If, during the previous fiscal year, you were physically present in the U.S. for fewer than 5 calendar years as a student, you are probably a non-resident for tax purposes. (Note: You must count a calendar year even if you were not present in the U.S. for the entire year.)

Am I a resident or non-resident for tax purposes?

Scholars on J visas

If, during the previous fiscal year, you were physically present in the U.S. for fewer than 2 calendar years as a scholar, you are probably a non-resident for tax purposes. (Note: You must count a calendar year even if you were not present in the U.S. for the entire year.)

If you are a resident for tax purposes, the information in this presentation does not apply to you

- Tax residents must complete the same forms as U.S. citizens
- If you need help completing your tax form, you can:
 - Find a professional tax preparer or purchase a commercial tax software program

Please visit the IRS [VITA](#) program for free places to file your taxes.

Basic Information

- Taxes are filed each April 15 for the previous fiscal year (January 1 to December 31)
- Individuals are required to file both federal and state taxes
- Brooklyn College cannot provide formal tax advice to individuals, but accordingly, no information on this site may be considered formal tax advice. Please consult professional tax services as necessary.
- The tax forms you file are determined by your tax status
- Your tax status is different from your immigration status in the U.S. and is determined by how long you've been in the U.S

Can ISS help me to file my taxes?

- Staff at the Office of International Student and Scholar Services cannot provide tax advice. Please remember that the accuracy of your tax returns is your **personal responsibility**.

Who must file tax forms?

- All international students and scholars are expected to complete and file tax forms with the U.S. federal government, whether or not they have had any U.S. source of income.
- F-2 and J-2 dependents must also file certain tax forms.

Who must file tax forms?

- Federal and State taxes are usually withheld from each paycheck that you receive.
- Every quarter, your employer or funding organizations reports this amount to the Internal Revenue Service(IRS).
- Every year when you complete your tax forms, you calculate the total tax you owe for the year and compare it to what has already been withheld from you.
- If you've underpaid, you need to pay the amount you owe to the IRS.
- If you've overpaid, the IRS refunds the amount you've overpaid

How do you determine if you have had a U.S. source of income? from Jan 1 to Dec 31

- To know which forms you must complete, you must first determine whether you received any income from a U.S. source during the previous year from Jan 1 to Dec 31.
- Detailed information can be found [here](#)

What tax forms do I have to file?

- If you had no U.S. source of income during the previous year from Jan 1 to Dec 31, only Form 8843 is required.
- <https://www.irs.gov/pub/irs-pdf/f8843.pdf>

What tax forms do I have to file?

- If you had a U.S. source of income during the year from Jan 1 to Dec 31:
- [Form 8843](#)
 - AND
- [Form 1040NR](#) / [Form 1040NR-EZ](#)

Filling out the Form 8843

Everyone completing the Form 8843 must complete their name as it is in their passport:

- 1a (enter the most recent date you entered from your [I-94 card](#))
- 1b
- 4a
- 4b

Filling out the Form 8843

J-1 Research Scholars, Short-Term Scholars ONLY must fill out:

- **5 Enter: Brooklyn College 2900 Bedford Avenue Brooklyn NY 11210**
- **6 – 8 Answer each question according to your individual situation.**

Filling out the Form 8843

F-1, J-1, F-2 dependents, J-2 dependents ONLY must fill out:

- **9 Enter: Brooklyn College 2900 Bedford Avenue Brooklyn NY 11210**
- **10 Enter: Keisha Wilson, Brooklyn College, 2900 Bedford Avenue, NY 11210**
- **11 – 14 answer each question according to your individual situation.**

What documents do I need to file my taxes?

- **W-2 form:** If you had any U.S. based income including OPT/CPT employment.
- **Form 1099:** If you earned interest income from a U.S. bank account
- **1042-S form:** If you claim a tax treaty or if you received a non-service scholarship or fellowship in excess of tuition/ required fees/ books and supplies

Deadlines

- Tax returns must be mailed by April 15. This applies to both Federal and State Taxes.
- If you had no U.S. source of income, Form 8843 should be mailed by June 16.

Where do I mail my Federal Tax forms?

Mailing Address for Federal Tax Forms Form 8843

**Department of Treasury Internal Revenue Service Center
Austin, TX 73301-0215**

We're here for you!

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Scholar Services

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