

# 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](#)

# 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!

Office of International Student and  
Scholar Services

235 West Quad Center

P: 718.951.4477

F: 718.951.4287

E: [iss@brooklyn.cuny.edu](mailto:iss@brooklyn.cuny.edu)

Facebook:

[brooklyncollege.international](https://www.facebook.com/brooklyncollege.international)

YouTube: [internationalBC](https://www.youtube.com/internationalBC)

Skype:

brooklyncollege.international

Gmail/Gchat:

brooklyncollege.international

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