

TAX INFORMATION FOR F-1 VISA HOLDERS

If you are on an F or J visa (including F-2 and J-2), United States law requires that you complete and submit federal and state tax return forms for each year that you reside in the United States, whether or not you have earned income. For the previous year, taxes must be submitted to the IRS by April 15. If you were present in the United States for even one day in the year, you must submit a tax return.

Federal Taxes:

F and J in the U.S. for five years or less

By IRS definition, these people qualify for non-resident status when filing their taxes. Non-resident (as defined above) students and dependents with any taxable U.S. income must file a [Form 1040NR](#) or [1040NR-EZ](#). Also, anyone whose income is not taxable due to treaty exemption must file the [Form 1040NR](#) or [1040NR-EZ](#) in addition to the [Form 8233](#), which should be filed with your employer. [See Publication 901, "US Tax Treaties"](#), for information about whether your country has tax agreements with the U.S. In some cases the treaty will explain that certain types of income are taxed only in the person's country of legal residence (home country). Also, students are generally exempt from tax on remittances (including scholarships and fellowship grants) received from abroad for academic and living costs.

More than 5 years

If you have been in the U.S. for more than 5 years, the IRS may consider you as a resident (even though you are not a resident by immigration (INS) standards; that is you do not have a green card). **Please link to “The Substantial Presence Test”**
[\(\[www.irs.gov/businesses/small/internatinal/article/0,,id=96352,00.html\]\(http://www.irs.gov/businesses/small/internatinal/article/0,,id=96352,00.html\)\) from the IRS to learn if you are considered a nonresident alien or a resident alien. If you pass the Substantial Presence Test, you must file your taxes as a resident of the United States and must use \[Form 1040 EZ\]\(#\), \[1040 A\]\(#\) or \[Form 1040\]\(#\). These forms may be obtained at your local post office or library. H-1 and H-4 visa holders should file as residents.](http://www.irs.gov/businesses/small/internatinal/article/0,,id=96352,00.html)

If you are a non-resident alien by IRS definition, follow these directions to file your taxes:

A. Please visit www.irs.gov and download copies of the following forms: [Form 8843](#) (ALL students) and a [Form 1040 NR](#) or [1040 NR-EZ](#) (only if you have income to declare). Also, if you do not have a social security number or ITIN number, you must fill out a [W-7 form](#) to send with your [8843](#). (If you have dependents, you must use the regular [Form 1040 NR](#). If you don't have dependents, you should use the [Form 1040 NR-EZ](#), which is much easier to fill out.) You may also obtain the forms by calling the IRS' forms order line at 1 800 TAX FORM (which is 1 800 829-3676). Remember to order a [Form 1040 NR](#) or [1040 NR-EZ](#), a [Form 8843](#), a copy of [Publication 519 "US Tax Guide for Aliens"](#), and a copy of [Publication 901 "US Tax Treaties"](#).

B. Before you start to complete the forms, make several copies. Complete a draft in pencil on the copies. That way, if you make a mistake, you will not have ruined the original form. After you finish and correct your draft, complete the original form in ink.

If you are missing your W-2 form (income earned), 1099 form, or 1042-S form contact your employer, bank, or school.

C. After completing your tax return, be sure to make and keep copies or everything you send in (including your W-2 and 1099 forms). If the IRS questions your return, you can not respond properly without exact copies of the documents you submitted.

D. Mail your return, **by midnight April 15**, to the:

Internal Revenue Service Center
Philadelphia, PA 19255

We advise students who have a difficult tax situation to obtain guidance from a professional tax preparation service.

Please note: The Internal Revenue Service (IRS) does not voluntarily share information from your tax returns with the Immigration and Naturalization Service (INS), but the INS can subpoena (order the right to examine) IRS records if they wish. The INS checks all back tax records when someone applies for permanent residency. You must have filed tax returns for each year you were in the U.S. even if you had no income.

State Taxes:

If you live in MARYLAND

If you have lived in Maryland for six months or more and have earned \$7000 or more, you must complete and submit a Maryland State Tax Return for residents. The tax return form is available in post offices and libraries throughout the State of Maryland. You may also download it from the website www.comp.state.md.us.

If you live in VIRGINIA

If you and you lived in Virginia for 183 days or more and have earned \$5000 or more, you must complete and submit a VA 760R Form. The form is available at post offices and libraries in the State of Virginia or may be downloaded from the website www.tax.state.va.us.

If you live in WASHINGTON, DC

If you live in Washington, DC and earned income, you must complete and submit a DC tax return. The form is available at libraries and post offices in Washington, DC or downloaded from the website <http://cfo.dc.gov/services/tax/filing/index.shtm>.