



### **International Students/Scholars & U.S. Taxes**

We understand tax filing is confusing to everyone, so please do take some time to understand what your tax obligations are as an F-1 or J-1 visa holder. Other than providing this information HIU cannot answer any questions in regard to filing your taxes. Our staff are not trained accountants and, legally, we cannot advise you through the filing process. We can only provide you with links to the appropriate sources and forms. All tax questions must be directed to a tax professional.

HIU recommends that you file your taxes with Sprintax (for a fee) or the VITA program (for free). More information about the VITA program is included at the end of this guide.

From the outset, do not use any of the popular tax preparation services, such as Turbo Tax or H&R Block. These are designed and tailored for U.S. residents. These tax preparation services are not familiar with tax obligations for non-resident international students on an F1, F2, J1 or J2 visa.

#### **I wasn't employed last year; do I still need to file my taxes?**

- Yes. Everyone who was present in the United States on an F1, F2, J1 or J2 visa, for any length of time, are required to submit at the very minimum [Form 8843](#).
- It doesn't matter if you did not work on-campus or did not receive a scholarship from a U.S. source. You should still submit [Form 8843](#).
- Furthermore, if you received income from a U.S. source, you will most likely need to file additional forms.

#### **Why do I have to file a tax return?**

- It is a legal requirement of the United States.
- Failure to file tax paperwork may impact the current status of your visa, which may affect future visa applications.
- Failure to file tax paperwork may also result in monetary penalties.
- You *may* be owed a tax refund – however, this is not a guarantee for every student/scholar.

#### **What forms do I file? Am I considered Resident or Non-Resident for Tax Purposes?**

For tax filing purposes, there are two categories you would be considered under:

- *RESIDENT for tax filing purposes*
- *NON-RESIDENT for tax filing purposes*

To determine which category, you belong to for tax filing purposes, you must do the [Substantial Presence Test](#). The easiest way to do this is to create a free account on Sprintax and go through the questionnaire, which will let you know if you are considered resident or non-resident.

The information below is for students/scholars considered as NON-RESIDENTS based on the Substantial Presence Test. If you were categorized as a RESIDENT for tax filing purposes, disregard the information below and consult a tax advisor.



### FILING INFORMATION FOR NON-RESIDENT (based on Substantial Presence Test)

IF you are a NON-RESIDENT for tax purposes, these are the forms you need to file:

- [Form 8843](#) – If you are considered Non-Resident for tax purposes and you have an F1, F2, J1, or J2 visa, and if you were present in the U.S. during the current tax year, then you are required to submit Form 8843 for that year (see below for more info).
- [Form 1040-NR](#) – If you are considered Non-Resident for tax purposes and you received income from an U.S. institution (on-campus job, gains from stock sales, non-tuition scholarship awards...), you will need to file at least *Form 1040-NR for Federal Taxes* and possibly another one for state taxes. See below for more info.

*For more information about the difference between a 1040-NR and 1040 – read this [blog](#).*

### How do I file my tax return as a NON-RESIDENT for tax purposes?

If you have income, the filing process can be difficult and overwhelming, so we highly suggest using a tax preparation service familiar with F-1, J-1 visas tax filing obligations such as Sprintax (Do not use TurboTax or other popular tax preparation services as they are not familiar with your situation).

- Please note, you should start with the Federal Tax form service first and depending on your situation, you will find out if you also need to sign up for the State Tax form service, which will result in an additional fee.
- You can also choose to go to a tax preparation company for a fee, however, *make sure the tax preparer understands your status as an international student on F-1, F-2, J-1 and J-2 Visa.*
- You also have the option to file your taxes on your own using the forms links provided below. If you choose to do this, carefully read through the instructions for each form. Please note, however, that this process can be quite confusing and unclear.

### Federal Tax Forms for NON-RESIDENTS:

- [Form 8843](#) All individuals present in the US during the current tax year under F1, F2, J1 or J2 visas, must file *Form 8843* known as *Statement for Exempt Individuals and Individuals with a Medical Condition*.
  - Here is a Sprintax Blog explaining this form: <http://blog.sprintax.com/tax-form-8843-filing-instructions/>
  - If you have never filed Form 8843 in the previous years you were in the US, you can find previous years forms: <https://www.irs.gov/forms-pubs/prior-year>
- [Form 1040-NR](#) If you worked in the U.S. or received some type of income (i.e., scholarship) from a U.S. institution during the current tax year, you must file a 1040-NR.

### State Tax Forms for NON-RESIDENTS:

- If you earned taxable income in the U.S. during the current tax year, you might also need to file state tax paperwork for the respective state in which you worked in.
- For information on Connecticut State tax filing, see the [Connecticut Department of Revenue Services](#). You will need to fill out the [CT-1040NR/PY](#)
- *If you have income for the tax year coming from states other than Connecticut, you must research the tax policies/procedures for the state from which you received the taxable income.*



### VITA Program

What is [Volunteer Income Tax Assistance](#)? VITA is a service that offers free tax preparation from mid-January through mid-April to individuals and households who qualify.

#### BASIC ELIGIBILITY FOR VITA:

- Household income less than \$60,000
- If self-employed, business expenses should be less than \$35,000
- No income from a rental property
- VITA is also available for persons with disabilities and limited English-speaking taxpayers who need assistance in preparing their tax returns.

There are two confirmed locations in Connecticut that offer tax help for nonresidents on F and J visas. Other VITA locations may be able to help you; however, you must verify this yourself. For more information about the VITA program in Connecticut navigate to this [webpage](#).

#### VITA Sites

##### Greater Hartford Region

Manchester Community Rec Center | 78 North Main Street, Manchester, CT

For nonresidents on F and J visas, VITA is only available on Saturdays. They accept walk-in visitors (without appointments) on Saturdays, but booking an appointment is recommended. To book an appointment here, navigate to this [link](#).

##### Other Sites in Connecticut

University of Connecticut, Storrs Campus | 2100 Hillside Rd., Room 106, Storrs, CT 06269  
860-486-3018 | [vita.business@uconn.edu](mailto:vita.business@uconn.edu)

To book an appointment here, navigate to this [link](#). Be advised that appointments at this site fill up quickly.

##### Online

[GetYourRefund](#) is an online VITA provider. They have indicated that they can work with nonresidents on F and J visas. However, we cannot *recommend* this option due to a lack of familiarity.

Revised: 03/09/2023