TAX FAQ’s

***************All Tax Forms Can Be Found At WWW.IRS.GOV***************

I am a F1 or J1 student and I had no US income (wages or scholarships) during 2014, or my only US income was bank interest. Do I need to file any tax forms?

Yes! You need to file Form 8843. This is the only form you will need to complete if you had no US income (wages or scholarships) or only earned bank interest. F1 or J1 students with US income from other sources will need to file form 1040NR or 1040NR-EZ in addition to Form 8843. You will also need to have your immigration documents as questions that you will be asked will require you to refer to your immigration documentation.

I am a new student for the spring 2015 semester but have arrived in the US in late December 2014. Do I need to file any tax forms?

Yes! If you and/or your dependents are in the US even 1 day in 2014 you must file Form 8843.

What about my F-2 and J-2 dependents? Are they required to file a tax return?

Yes! All F2 and J2 dependents, must file Form 8843. Even if they did not have any US income during 2014 or if the only income they received was bank interest. If there was any other US income they will need to file 1040NR or 1040NR-EZ in addition to Form 8843.

I am married, but my spouse lived outside of the US or in another state during all of 2014. Should I file married or single?

You can only file as Married filing Separate. Single is only for individuals that are not married by the end of the tax calendar year.

What documents do I need to file my tax return?

International students may receive a variety of tax forms while they are studying at West Texas A&M University. Not every student will receive the same forms. Typical forms that a student may receive are:

**W-2 (Wage and Tax Statement)**
1042-S (Foreign Person’s U.S. Source Income Subject to Withholding)
1099-INT (Interest Income)
1098-E (Student Loan Interest Statement)

** Please remember that you will also need your immigration documents in order to process your taxes.**
How do I complete Form 8843?

If you are a F1/J1 student only complete Part I and Part III. If you are a F2/J2 dependent only complete Part I.

Do I need a SSN or ITIN to complete Form 8843?

The IRS recently announced that F and J visa that are only required to file the Form 8843 do not need an SSN or ITIN.

I have received a form 1042-S. Do I include this income on my 1040NR or 1040NR-EZ?

It is recommended that you refer to the IRS and online help with GLACIER Tax Prep to determine your specific reporting requirements.

I have U.S. Income other than bank interest, which form should I use: 1040NR-EZ or 1040NR?

Most students find that they can use the 1040NR-EZ, which is shorter and easier to complete. You will need to complete the Form 8843 when filing both 1040NR-EZ and 1040NR.

I am a non-resident for tax purposes and I have received a 1099-INT for bank interest. Is this considered earned income?

No! Simple bank interest and interest on CDs are not considered as earned income for nonresidents and therefore are not reportable. Retain the 1099-INT form for your records. Please note if you file as a resident for tax purposes, bank interest IS taxable income.

What is the deadline for filing 2014 tax forms?

If you are filing Form 1040NR-EZ or Form 1040NR, the deadline to file is April 15th 2015. If you had no US income, and are only filing Form 8843, you must file by June 15, 2015. These deadlines refer to the date the envelope must be postmarked by the post office.

I am unable to file by the deadline, what do I do?

If you need more time, you can file Form 4868 to request an automatic extension of time until August 15. You will not be notified that the extension request is approved, it is automatic. If you owe any taxes, you must still mail your estimated tax payment by April 15 or you will be assessed penalties and interest as of April 15 on any payment owed. Be sure to sign and date the forms and keep copies.
How Do I File?

Tax forms for most international students are required to be mailed.

All international students should first use GLACIER Tax Prep when filing a Federal Income tax return. It is the most efficient way to file a tax return. Just answering a few questions will help in filing an accurate tax return.

Always make copies of the information you send to the IRS and save copies of tax returns and receipts for at least seven years. This information is not only important to the IRS but also to you as it may have an impact on your immigration status, under certain instances.

About refunds - Taxpayers can choose to get a paper check or direct deposit for their refunds. Taxpayers, who choose direct deposit for their refunds, may receive their refund faster than those who require a check to be mailed. It takes approximately six weeks for people who file a paper return to get a traditional paper check.

Important Reminder

International students who are nonresidents for tax purposes CANNOT e-file as they have to file 1040NR returns. Please use GLACIER Tax Prep to determine your residency status - DO NOT ASSUME your residency status.

FAILURE TO FILE A TAX RETURN, OR FILING IT INCORRECTLY, MAY RESULT IN SEVERE PENALTIES, INCLUDING FINES AND INTEREST ON UNPAID TAXES. ALSO, NOTE THAT AN INDIVIDUAL’S TAX FILING HISTORY IS TAKEN INTO CONSIDERATION DURING THE APPLICATION PROCESS FOR PERMANENT RESIDENCY.

Individuals who cannot file by the applicable deadline above can request a 6-month extension by filing Form 4868. Please note that while the extension is automatic you will still need to submit part or all of your estimated income tax by the April 15, 5deadline. Form 4868 must be postmarked by the original filing deadline that applies to you in order to be valid. Extensions are automatically granted if the proper form is postmarked by the deadline; you will not be notified. All IRS forms and publications are available in PDF format online at the IRS website

Where Do I File?

Individuals filing as nonresidents for tax purposes should mail completed federal tax return forms and attachments to:
Should I keep copies of U.S. federal tax returns and other tax forms?

Yes! Always keeps copies of tax returns and all other pertinent forms as proof that taxes have been filed. The IRS can audit individual returns for up to three years following the deadline. ISS also recommends that you keep your tax forms forever. Many students who have gone on to do change of status to H1-B visa types or apply for legal permanent residency in the U.S. have been required to provide copies of their U.S. tax returns.

Social Security / ITIN

Do I or my dependents need a Tax ID Number (ITIN) or a SSN to file?

If you are filing a 1040NR-EZ and you do not already have a SSN you will need to obtain an ITIN. Only get an ITIN for those individuals that are allowable as dependents.

If you are filing a 1040NR you are required to obtain ITIN for all your dependents.

GLACIER Tax Prep has determined that the only forms I need to file will be a Form 8843. Do I need and ITIN?

The IRS has recently announced that F and J visa holders who have no US source income, and file only the Form 8843, do not need an SSN or an ITIN to file.

Both 1040NR-EZ and 1040NR asks for SSN or ITINs. Is this the same as my UIN?

No! Your UIN is assigned by West Texas A&M University and is attached to your individual student record. A Social Security Number (SSN) is issued by the Social Security Administration to all eligible F-1, J-1 student and J-2 dependents. Any student or dependents who will not work and do not have a SSN number must obtain an Individual Taxpayer Identification Number (ITIN).

Tax Treaties

Tax Credits, Deductions and Exemptions

I am married and have a child who was born in the U.S. Can I claim a personal exemption for my wife and child?
As a rule, No! Only students from Mexico, Canada, Korea, and India can claim exemptions for their dependents. For specific requirements refer to IRS Publication 901 US Tax Treaties

GLACIER Tax Prep has determined that I am a nonresident for tax purposes. Can I claim the HOPE or Tuition Tax Credit?

No! Non-residents cannot claim the HOPE of Tuition Tax Credit.

I am a student from India and I have been told that I can claim the standard deduction. Is this true?

Yes! ONLY students from India are allowed to claim the standard deduction on non-resident tax forms. More information regarding this benefit can be found in IRS Publication 901 under US Tax Treaties. By electing to claim the standard deduction, you CANNOT claim any itemized deductions.

I am on Practical Training and Social Security/Medicare taxes are being withheld from by my employer. As an international student am I exempt from paying Social Security/Medicare taxes?

F1 Students, who qualify as nonresident aliens for tax purposes, are exempt from Social Security/Medicare taxes. This is the case even if you are currently on OPT or CPT

How do I claim a refund for Social Security/Medicare taxes that have been incorrectly withheld by my employer?

First approach your employer and request this withholding. Also ask if the employer is willing to reimburse the amount already withheld. If your employer is unwilling to provide a reimbursement, you may need to file Form 843 Claim for Refund and Request for Abatement, directly with the IRS.

GLACIER Tax Prep has determined that I am a resident for tax purposes. Am I still exempt from having Social Security/Medicare taxes withheld by my employer?

No! Once you are considered a resident for tax purposes, you are subject to social Security/Medicare taxes.

Additional Information

I have been contacted by the IRS requesting addition information. What should I do?

Contact ISO to schedule an appointment to speak with an advisor. The advisor will sit down with you to discuss the information that has been requested and offer any additional information that may be needed. Please be sure to bring the document received from the IRS to your appointment for their review.
I already mailed my return, but I discovered a mistake. What should I do?

In certain circumstances, if a mistake is found in a tax return that has already been filed, you will need to file an “amended” return. If you filed your return for 2014 and are due a refund, wait until the refund has been received before filing an amended return.

Does Texas have a state income tax?

No! Texas does not have a state income tax. Be aware, however that if you lived in another state for part or all of 2014, and that state does have a state income tax, you will need to file that state’s forms.

Are ISO advisors certified public accountants?

No! ISO advisors are not certified public accountants, or tax professionals. They will not complete tax forms for you. However, ISO advisors may offer information and assistance with resources for tax purposes?

If you have questions you may e-mail kcombs@wtamu.edu or Galvarado@wtamu.edu for assistance. Payroll Services: