

Taxes in the U.S.: Information for International Students & Scholars

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Introduction

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IRS Voluntary Income Tax Assistance (VITA) Program participant since November 2017

- National program, run under a grant through the El Paso Coalition for Family Economic Progress

Some caveats:

- I am not a tax expert!
- Scope of this presentation is confined by the VITA program resources/requirements
- Some individuals may not be able to be assisted by the VITA program (when out-of-scope situations apply)—I'm SORRY!
- Any questions I don't know the answer to (highly likely there will be some of these), I commit to finding the answer for you

Help me make this successful!

- Ask questions, provide feedback

Foreign Student/Scholar Tax Requirements

U.S. Taxes

The U.S. federal income tax system imposes a tax based on income on individuals, corporations, estates, and trusts

The U.S. system is a self-report system

- Taxpayers are required to file their own tax returns and self-assess tax
- Why? Taxes are based on personal situations, in addition to just wages and income

Federal and state income tax is calculated based on the “filing status” of individuals

- Single taxpayers file individually
- Two married individuals may calculate tax and file returns jointly or separately
- In addition, unmarried individuals supporting children or certain other relatives may file a return as a head of household
- Certain individuals may meet requirements for “qualified widower” status

U.S. tax system has different laws in place meant to incentivize or reward certain behavior or to protect certain constituencies

Filing Status

Generally, only two filing statuses available to nonresident aliens

- Single
- Married Filing Separately

U.S. Taxes for Noncitizens: Residency Status

Residency status for federal income tax purposes is **different than for immigration purposes**

Three types of non-citizen (alien) statuses for tax purposes:

1. Resident: Meet either the “Green Card Test” or “Substantial Presence Test” or Residency Through Marriage (out of scope)
 - Taxed like U.S. citizens
 - Tax return: Form 1040
2. Nonresident: Doesn’t meet residency tests
 - **Most international students fall under this category**
 - Tax return: Form **1040-NR**
3. Dual Status: Started the year as a nonresidents and became resident during the year
 - Out of scope for our program

Meeting “Resident” Status

Green Card Test: If at any time during calendar year 2020 you had a green card, you are considered a resident for tax purposes

Substantial Presence Test:

- 31 days in the U.S. during 2020
- 183 days during a 3-year period (2020, 2019, 2018) calculated as follows:
 - All days of presence in 2020
 - 1/3 of days of presence in 2019
 - 1/6 of days of presence in 2018
- Commuter days do not count (e.g., Ciudad Juarez residents who travel to El Paso daily)
- Exempt individuals: Individuals exempt from counting those days
 - Students (F, J, M, or Q visas) during the first 5 years in the U.S., including any previous, non-consecutive years
 - Teachers/Trainees (J or Q visas) for 2 years in any of the 6 preceding calendar years
 - Family members (usually with F-2 or J-2 status, for example) generally follow the same “exempt” rules

Residency through Marriage:

- Files joint return with U.S. citizen spouse
- Partially out of scope for our program (we can file the joint return, with spouse as taxpayer)

Example:

Marie is a junior at UTEP.

She came to the U.S. in December 2010 from France in F-2 student immigration status with her father while he was completing his doctorate. They remained in the U.S. in the same status until he completed his doctorate in May 2012, and then returned home.

She reentered the U.S. in F-1 student immigration status in 2018 and has not left the U.S. nor changed her immigration status.

For 2020 federal income tax purposes, is Marie a resident alien or a nonresident alien?

Marie is a resident alien for 2020 because she has already been in the U.S. during five previous calendar years in exempt student immigration status (three years with her father in F-2 status from 2010-2012, and two more years as a student herself in 2018 and 2019).

1040-NR Preview

Basic Tax Return Formula

+ Income

- Deductions

= Taxable Income

* Tax Rate

= Tax Owed

- Credits Available (rare)

- Taxes Already Paid (withholdings)

= Refund/Amount Owed

Filing Status
 Single Married filing separately (MFS) (formerly Married) Qualifying widow(er) (QW)
 Check only one box. If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶ _____

Your first name and middle initial _____ Last name _____ Your identifying number (see instructions) _____

Home address (number and street or rural route). If you have a P.O. box, see instructions. _____ Apt. no. _____ Check if: Individual Estate or Trust

City, town, or post office. If you have a foreign address, also complete spaces below. _____ State _____ ZIP code _____

Foreign country name _____ Foreign province/state/country _____ Foreign postal code _____

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Dependents (see instructions):	(1) First name		Last name		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):		
							Child tax credit	Credit for other dependents	
If more than four dependents, see instructions and check here <input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>	
							<input type="checkbox"/>	<input type="checkbox"/>	
							<input type="checkbox"/>	<input type="checkbox"/>	
							<input type="checkbox"/>	<input type="checkbox"/>	
Income Effectively Connected With U.S. Trade or Business								1a	
1a Wages, salaries, tips, etc. Attach Form(s) W-2								1a	
b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions								1b	
c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)								1c	
2a Tax-exempt interest	2a				b Taxable interest		2b		
3a Qualified dividends	3a				b Ordinary dividends		3b		
4a IRA distributions	4a				b Taxable amount		4b		
5a Pensions and annuities	5a				b Taxable amount		5b		
6 Reserved for future use								6	
7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here								7	<input type="checkbox"/>
8 Other income from Schedule 1 (Form 1040), line 9								8	
9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income								9	
10 Adjustments to income:									
a From Schedule 1 (Form 1040), line 22					10a				
b Charitable contributions for certain residents of India. See instructions					10b				
c Scholarship and fellowship grants excluded					10c				
d Add lines 10a through 10c. These are your total adjustments to income								10d	
11 Subtract line 10d from line 9. This is your adjusted gross income								11	
12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions								12	
13a Qualified business income deduction. Attach Form 8995 or Form 8995-A					13a				
b Exemptions for estates and trusts only. See instructions					13b				
c Add lines 13a and 13b								13c	
14 Add lines 12 and 13c								14	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-								15	

Nonresident Income

The U.S. does not tax foreign-sourced income received by nonresident aliens

But, nonresident aliens *are* subject to taxation of income from U.S. sources (e.g., wages, scholarships, fellowships) because they are considered engaged in U.S. trade or business

Filing is *not* required if income is *only* from:

- Foreign sources
- Interest income from a U.S. financial institution
- A scholarship or fellowship that is entirely tax-free (**most are not like this**)
- Any other “nontaxable” income under the Internal Revenue Code

Note: Income that is not taxable because of an income tax treaty must be reported on a U.S. tax return, even if no tax is due

Note: Income from peer-to-peer services (Uber, Lyft, AirBnB) is generally taxable, but out of scope for VITA’s nonresident filings

Wages and Salaries

Wages are generally subject to taxes, and as such, subject to tax withholdings by employer

Some tax treaties (discussed in more detail later) allow an exemption from tax for wages earned while studying in the U.S.

- To avoid withholding on wages eligible for this exception, students should fill out **Form 8233** with their employer
- If student fails to give Form 8233 to employer, or earns more than the tax treaty exempt amount, federal tax will be withheld, and amounts earned will be reported on **Form W-2** (employer gives this form to employee).
 - Treaty provisions can still be claimed on tax return

Income not subject to withholding because of a treaty is reported on **Form 1042-S** (employer gives this form to employee)

Wages and Salaries (cont.)

Wage Calculation:

- Wages from form W-2, box 1 (if any)
- Add: Code 19 or 20 *income* from Form 1042-S, box 2 (if any)
- Total W-2 and 1042-S
- Subtract: Code 19 or 20 treaty *benefit* (if any)
- Equals: Wages to be reported on Form 1040-NR

Scholarships and Fellowships

Scholarships or fellowships are treated in one of three ways:

- Excludable under the Internal Revenue Code (section 117 exclusion)
 - An amount received as a scholarship or fellowship grant used for tuition, fees, books, and other equipment student is required to buy – main example: tuition waiver
 - Amounts used for other purposes (e.g., room and board) are not excludable
 - Section 117 does not apply if the student must perform services to receive the money (e.g., teaching assistant, RA)
- Exempt by treaty
 - Income code 16 on 1042-S
- Taxable

Other Income

In general, income not “effectively connected to a U.S. trade or business,” earned by nonresident alien students and/or scholars is taxed at a higher rate

- “effectively connected” income is the income earned as part of the reason the student/scholar is in the U.S., e.g., income from their position at the university

Bank Interest Income – even though it is not “effectively connected” to U.S. trade or business, is generally non-taxable, as long as it is connected to deposits held in the “banking business” in the U.S.

Dividend income – is not considered “effectively connected” and thus is generally taxed at a 30% rate

- Brokerage firm should provide 1042-S or 1099-DIV

Other income (e.g., gambling, capital gains/losses) is out of scope for the VITA program

10 MINUTE BREAK

Questions on
Income?

Deductions

Deductions reduce taxable income, such that taxes owed is lower

Nonresident students and scholars (except students from India) are not permitted to take the “Standard Deduction” like U.S. citizens/residents are

But nonresidents *are* permitted some itemized deductions:

- State and local taxes paid, including property taxes
 - Normally listed on W-2 or 1042-S, if applicable (not applicable for work in Texas)
- U.S. charitable contributions
 - Must be a valid, eligible charitable or nonprofit organization
 - Cash contributions must be supported by bank statement or written receipt from the charity
- Qualified student loan interest
- Medical and dental expenses that exceed 10% of Adjusted Gross Income

Tax Calculation

Taxable Income is equal to all taxable income minus all eligible deductions

If taxable income is a positive number, the taxpayer or scholar has income subject to income tax based on tax tables

- These can be found on "Instructions for Form 1040 (2020)"

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
12,000						15,000						18,000					
12,000	12,050	1,246	1,203	1,246	1,203	15,000	15,050	1,606	1,503	1,606	1,521	18,000	18,050	1,966	1,803	1,966	1,881
12,050	12,100	1,252	1,208	1,252	1,208	15,050	15,100	1,612	1,508	1,612	1,527	18,050	18,100	1,972	1,808	1,972	1,887
12,100	12,150	1,258	1,213	1,258	1,213	15,100	15,150	1,618	1,513	1,618	1,533	18,100	18,150	1,978	1,813	1,978	1,893
12,150	12,200	1,264	1,218	1,264	1,218	15,150	15,200	1,624	1,518	1,624	1,539	18,150	18,200	1,984	1,818	1,984	1,899
12,200	12,250	1,270	1,223	1,270	1,223	15,200	15,250	1,630	1,523	1,630	1,545	18,200	18,250	1,990	1,823	1,990	1,905
12,250	12,300	1,276	1,228	1,276	1,228	15,250	15,300	1,636	1,528	1,636	1,551	18,250	18,300	1,996	1,828	1,996	1,911
12,300	12,350	1,282	1,233	1,282	1,233	15,300	15,350	1,642	1,533	1,642	1,557	18,300	18,350	2,002	1,833	2,002	1,917
12,350	12,400	1,288	1,238	1,288	1,238	15,350	15,400	1,648	1,538	1,648	1,563	18,350	18,400	2,008	1,838	2,008	1,923
12,400	12,450	1,294	1,243	1,294	1,243	15,400	15,450	1,654	1,543	1,654	1,569	18,400	18,450	2,014	1,843	2,014	1,929
12,450	12,500	1,300	1,248	1,300	1,248	15,450	15,500	1,660	1,548	1,660	1,575	18,450	18,500	2,020	1,848	2,020	1,935
12,500	12,550	1,306	1,253	1,306	1,253	15,500	15,550	1,666	1,553	1,666	1,581	18,500	18,550	2,026	1,853	2,026	1,941
12,550	12,600	1,312	1,258	1,312	1,258	15,550	15,600	1,672	1,558	1,672	1,587	18,550	18,600	2,032	1,858	2,032	1,947
12,600	12,650	1,318	1,263	1,318	1,263	15,600	15,650	1,678	1,563	1,678	1,593	18,600	18,650	2,038	1,863	2,038	1,953
12,650	12,700	1,324	1,268	1,324	1,268	15,650	15,700	1,684	1,568	1,684	1,599	18,650	18,700	2,044	1,868	2,044	1,959
12,700	12,750	1,330	1,273	1,330	1,273	15,700	15,750	1,690	1,573	1,690	1,605	18,700	18,750	2,050	1,873	2,050	1,965
12,750	12,800	1,336	1,278	1,336	1,278	15,750	15,800	1,696	1,578	1,696	1,611	18,750	18,800	2,056	1,878	2,056	1,971
12,800	12,850	1,342	1,283	1,342	1,283	15,800	15,850	1,702	1,583	1,702	1,617	18,800	18,850	2,062	1,883	2,062	1,977
12,850	12,900	1,348	1,288	1,348	1,288	15,850	15,900	1,708	1,588	1,708	1,623	18,850	18,900	2,068	1,888	2,068	1,983
12,900	12,950	1,354	1,293	1,354	1,293	15,900	15,950	1,714	1,593	1,714	1,629	18,900	18,950	2,074	1,893	2,074	1,989
12,950	13,000	1,360	1,298	1,360	1,298	15,950	16,000	1,720	1,598	1,720	1,635	18,950	19,000	2,080	1,898	2,080	1,995
13,000						16,000						19,000					
13,000	13,050	1,366	1,303	1,366	1,303	16,000	16,050	1,726	1,603	1,726	1,641	19,000	19,050	2,086	1,903	2,086	2,001
13,050	13,100	1,372	1,308	1,372	1,308	16,050	16,100	1,732	1,608	1,732	1,647	19,050	19,100	2,092	1,908	2,092	2,007
13,100	13,150	1,378	1,313	1,378	1,313	16,100	16,150	1,738	1,613	1,738	1,653	19,100	19,150	2,098	1,913	2,098	2,013
13,150	13,200	1,384	1,318	1,384	1,318	16,150	16,200	1,744	1,618	1,744	1,659	19,150	19,200	2,104	1,918	2,104	2,019
13,200	13,250	1,390	1,323	1,390	1,323	16,200	16,250	1,750	1,623	1,750	1,665	19,200	19,250	2,110	1,923	2,110	2,025
13,250	13,300	1,396	1,328	1,396	1,328	16,250	16,300	1,756	1,628	1,756	1,671	19,250	19,300	2,116	1,928	2,116	2,031
13,300	13,350	1,402	1,333	1,402	1,333	16,300	16,350	1,762	1,633	1,762	1,677	19,300	19,350	2,122	1,933	2,122	2,037
13,350	13,400	1,408	1,338	1,408	1,338	16,350	16,400	1,768	1,638	1,768	1,683	19,350	19,400	2,128	1,938	2,128	2,043
13,400	13,450	1,414	1,343	1,414	1,343	16,400	16,450	1,774	1,643	1,774	1,689	19,400	19,450	2,134	1,943	2,134	2,049
13,450	13,500	1,420	1,348	1,420	1,348	16,450	16,500	1,780	1,648	1,780	1,695	19,450	19,500	2,140	1,948	2,140	2,055
13,500	13,550	1,426	1,353	1,426	1,353	16,500	16,550	1,786	1,653	1,786	1,701	19,500	19,550	2,146	1,953	2,146	2,061
13,550	13,600	1,432	1,358	1,432	1,358	16,550	16,600	1,792	1,658	1,792	1,707	19,550	19,600	2,152	1,958	2,152	2,067
13,600	13,650	1,438	1,363	1,438	1,363	16,600	16,650	1,798	1,663	1,798	1,713	19,600	19,650	2,158	1,963	2,158	2,073
13,650	13,700	1,444	1,368	1,444	1,368	16,650	16,700	1,804	1,668	1,804	1,719	19,650	19,700	2,164	1,968	2,164	2,079
13,700	13,750	1,450	1,373	1,450	1,373	16,700	16,750	1,810	1,673	1,810	1,725	19,700	19,750	2,170	1,973	2,170	2,085
13,750	13,800	1,456	1,378	1,456	1,378	16,750	16,800	1,816	1,678	1,816	1,731	19,750	19,800	2,176	1,978	2,176	2,091
13,800	13,850	1,462	1,383	1,462	1,383	16,800	16,850	1,822	1,683	1,822	1,737	19,800	19,850	2,182	1,984	2,182	2,097
13,850	13,900	1,468	1,388	1,468	1,388	16,850	16,900	1,828	1,688	1,828	1,743	19,850	19,900	2,188	1,990	2,188	2,103
13,900	13,950	1,474	1,393	1,474	1,393	16,900	16,950	1,834	1,693	1,834	1,749	19,900	19,950	2,194	1,996	2,194	2,109
13,950	14,000	1,480	1,398	1,480	1,398	16,950	17,000	1,840	1,698	1,840	1,755	19,950	20,000	2,200	2,002	2,200	2,115

Tax Credits

In general, nonresident alien students and scholar will not qualify for tax credits

Exceptions:

- Child Tax Credit – may be claimed if *all* the following conditions are met:
 - Child is a U.S. citizen who resides with the taxpayer
 - Child is son, daughter, adopted child, grandchild, stepchild, or foster child
 - Child was under the age of 17 at the end of the year
 - Child qualifies as a dependent of the taxpayer
 - Child must have a valid social security number
- Other Dependents Credit – may be claimed in certain situations when the above requirements for Child Tax Credit are not met (namely, if the age test is not met)
- Child and Dependent Care Credit – paying a qualifying caregiver for care for a dependent less than 13 years of age so that the taxpayer may work

Tax and Filing

Amount owed based on the table is reduced by any credits and reduced by any tax already withheld on behalf of the taxpayer

- If amount owed is greater than amount withheld, **taxpayer owes** an additional payment
- If amount owed is less than amount withheld, **taxpayer will receive a refund** from the IRS

Form 1040-NR must be filed by April 15, 2021



Questions?

Tax Treaties

Many countries have tax treaties with the U.S. that allow their residents to earn money while temporarily living in the U.S. without being subject to income tax on those earnings in both countries

Students or scholars must have been a *resident* (not necessarily citizen) of the treaty country prior to entering the U.S. in order for the treaty to apply

Full list of treaty countries for scholarships/fellowships (income code 16):

https://apps.irs.gov/app/vita/content/globalmedia/treaty_benefits_incomecode16.pdf

Full list of treaty countries for compensation for teaching or researching (income code 19):

https://apps.irs.gov/app/vita/content/globalmedia/treaty_benefits_incomecode19.pdf

Full list of treaty countries for compensation during study and training (income code 20):

https://apps.irs.gov/app/vita/content/globalmedia/treaty_benefits_incomecode20.pdf

Tax Treaties (cont.)

Most treaties have very similar rules for students and scholars

The following countries have unique/uncommon provisions:

- Canada
 - Exempts all earned income up to \$10,000 but taxes all income if taxpayer earns above \$10,000
- China
 - Students entitled to \$5,000 exemption each year, *even if they've already reached resident status for tax purposes (> 5yrs)*
 - Scholar is exempt for income for three years
 - After two years, scholar becomes resident alien for tax purposes, but still entitles to one more year of treaty benefits
 - Treaty does not apply to Hong Kong, Macau, or Taiwan
- India
 - The only country whose *students* are allowed to use the standard deduction equal to that allowed on form 1040 (for citizens/residents), \$12,400 for 2020
 - Scholar's income is not taxable if present in the U.S. for less than two years; benefit is lost retroactively if the visit exceeds two years

Other Filing Requirements

All nonresident students and scholars *must* file **Form 8843**

- Applies to anyone exempted from the substantial presence test due to their F, J, M, or Q immigration status
- This also applies to their accompanying family members in similar statuses
- True even when individuals are not required to file a nonresident tax return
- If tax return is filed, form 8843 may be filed in conjunction with tax return
- If no tax return is required, Form 8843 must be signed and mailed by itself
 - If mailed without a tax return, deadline to file is June 15, 2020

Other Issues

Students and scholars are exempt from Social Security and Medicare tax as long as they are nonresidents in compliance with their visa

- If, by some error, SS and Medicare tax was withheld by the institution (shown on W-2), students may claim those withholdings
 - First, by asking the institution (UTEP) to refund
 - If not refunded by the employer, filing IRS [Form 843](#) along with:
 - A copy of Form W-2 to prove the amount of Social Security and Medicare taxes withheld
 - A copy of the original visa
 - Form I-94 (or other documentation showing the dates of arrival or departure)
 - If in F-1 or J-1 immigration status, documentation showing permission to work in the U.S.
 - A statement explaining the taxpayers' attempt to recover the taxes through their employer, including any amounts recovered and amounts for which the employer will be credited.
- Dependents in F-2 or J-2 status are NOT exempt from SS and Medicare taxes if they happen to earn income

Other Issues (cont.)

Undocumented students

- Students who are undocumented in the U.S. but earning wages are NOT on student visas, and thus, are not exempt from the Substantial Presence Test (in other words, just count the days)
- Undocumented students who meet the substantial presence test may file a regular 1040, but need an ITIN to do so

Students and scholars who have filed incorrectly in prior years, don't fret!

- Taxpayers may file an amendment (1040-X) to correct prior year filing errors

Economic Impact Payments (stimulus) Received in Error

- 1040-NR filers were not eligible for EIP (<https://www.irs.gov/newsroom/economic-impact-payment-information-center-topic-a-eip-eligibility>)
- If you erroneously filed a 1040, you likely received an EIP that you were ineligible for
- You must file an amendment (1040-X) to correct return
- You must return the EIP (<https://www.irs.gov/newsroom/economic-impact-payment-information-center-topic-i-returning-the-economic-impact-payment>)

Failure to File

IRS does not penalize foreign students and scholars for not filing if they have no tax liability

However, they still must file Form 8843

If they choose to apply for residency at a later date, they may be asked to show proof of tax compliance

- Therefore, foreign students and scholars should file a tax return if they have circumstances requiring them to file
- This is true even if their tax withholding covers the tax that will be assessed and are not interested in or eligible for a refund

Form Recap/Summary

Forms to be filed with the IRS, if applicable:

- [1040-NR](#)

- Tax return for nonresident aliens, must be filed if student/scholar has income subject to withholding. This applies to most international students.
- If required, must be filed by **April 15, 2021**; or, if only income was from scholarships or income not subject to withholding, June 15, 2020.

- [Form 8843](#)

- Form that must be filed if individual was exempt from the Substantial Presence Test. Must be filed even if a tax return is not required to be filed. This applies to most international students, spouses, and children.
- Must be filed by **June 15, 2021**
- If students/scholars file a tax return with VITA, Form 8843 will be electronically submitted with return as well

Other Forms:

- **W-2**: Form provided by an employer to an employee, that shows all wages paid and any tax withholdings
- **Form 8233**: Form filed by the employee with employer at the start of employment to avoid withholding on wages eligible for exemption
- **1042-S**: Form provided by an employer/educational institution to a student/scholar, that shows income not subject to withholding because of a treaty
- **Form 843**: Form filed with the IRS to claim social security and Medicare taxes withheld by employer in error

VITA Services

VITA services for nonresidents:

- March 6, 2021
- March 13, 2021
- ~~March 20, 2021~~ – SPRING BREAK, no appointments
- March 27, 2021
- April 3, 2021
- April 10, 2021

Make appointments here:

<https://outlook.office365.com/owa/calendar/UTEPVITASite@minersutep.onmicrosoft.com/bookings/>

What to have before your appointment:

- Social Security Card or ITIN Card (small, blue card) – we cannot help you without this card!
- Passport/Visa
- W-2
 - A favor for us: Please check to see if the total wages amount (box 1 on W-2), has already been adjusted for any treaty benefits
- December 1, 2020 Pay Stub (accessed on PeopleSoft, Payroll and Compensation)
- 1042-S
- Any other tax form you may have received in the mail

12/01/2020	University of Texas, El Paso	11/01/2020	11/30/2020		
University of Texas, El Paso 500 W UNIVERSITY AVE EL PASO, TX 79968-8900		Pay Group: MON-UTEP Monthly Pay Begin Date: 11/01/2020 Pay End Date: 11/30/2020			
Rebeca Perez 1313 Cincinnati Avenue El Paso, TX 79902-2156		Employee ID: 6001217972 Department: 700200-Account & Inform Sys Location: Business Administration Buildi Job Title: Assistant Professor Pay Rate: ██████████			
HOURS AND EARNINGS					
Description	Rate	Current Hours	Earnings	YTD Hours	YTD Earnings

Filing on Your Own

Tax returns may be filed on your own

- By mail
- Possibly online? Some online services claim to support 1040-NR filing
- Follow instructions using 1040-NR instructions and Publication 519
- Using GLACIER system?

Filing form 8843

- Can be filed in conjunction with a 1040-NR
- If filed separately (because no tax return is required), must be mailed
 - True for all years

Resources

Instructions for Form 1040-NR (includes tax tables):

<https://www.irs.gov/pub/irs-pdf/i1040nr.pdf>

Form 843, *Claim for Refund and Request for Abatement*:

<https://www.irs.gov/pub/irs-pdf/f843.pdf>

IRS Publication 519, *US Tax Guide for Aliens* (essentially a textbook of all you need to know if you are not a U.S. citizen): <https://www.irs.gov/pub/irs-pdf/p519.pdf>

IRS Publication 901, *US Tax Treaties*:

<https://www.irs.gov/pub/irs-pdf/p901.pdf>

List of other VITA drop-off sites (for U.S. citizens and Residents): <http://www.freetaxeselpaso.org/locations/>



Questions?
Comments?
Concerns?

Thank you!
