Foothill ISP Tax Quick Guide

Disclaimer: ISP staff are not tax experts and cannot provide you with advice on how to file your taxes. Everyone has a unique tax situation and is responsible for their own taxes. This guide is only meant to help you get a general understanding of your tax obligations.

If you did not have any income from a U.S. source in the previous calendar year.	If you had any income from a U.S. source in the previous calendar year.
You must file Form 8843, irrespective of income or days of presence in the U.S. This is an informational form which declares your presence as a non-resident and your exemption from filing taxes.	You must file Form 8843, irrespective of income or days of presence in the U.S. You may need to file Form 1040NR. You should consult with a tax preparation service, professional tax accountant, or tax attorney who is knowledgeable about non-resident tax.

Definitions

Non-resident- A non-citizen who has not passed the green card test or the substantial presence test.

Form 8843- A "Statement for Exempt Individuals and Individuals with a Medical Condition". This form is required by all non-residents with F-1, F-2, J-1, or J-2 nonimmigrant status.

Form 1040NR- form used by non-residents to file taxes.

Form W2- form given to an employee which reports annual wages paid and taxes withheld.

Form 1099- form given to a worker to report payment for independent contract work.

Warnings

- Be cautious about tax preparation software like TurboTax and free tax assistance services which may be intended for resident taxpayers and may not properly handle non-resident tax.
- Avoid scams. Scammers may contact you claiming you owe money to the IRS and/or requesting instant payment to resolve a problem. <u>The IRS will never call you on the phone requesting personal information</u>. Do not give any information over the phone.

FAQs (Frequently Asked Questions)

1. **When is the tax filing season and deadline?**

   For example, in 2021, tax filing season is for income from January 1 to December 31, 2020. Filing deadline is Thursday, April 15, 2021.

2. **Do I need to file if I did not work?**

   Yes, everyone should file Form 8843 regardless of income. Non-residents are required to comply with all U.S. laws, including IRS. Not filling could affect future immigration status.

3. **What counts as income from a U.S. source?**

   Aside from wages and salaries, income may include gift money exceeding $14,000, scholarships for non-tuition expenses, grants and stipends from a U.S. source. You should consult with a professional tax accountant or attorney if you are unsure.

4. **Can I get a tax refund for my tuition fees?**

   Only U.S. residents can claim the tax credit for tuition paid a t a U.S. school. If you have a social security number, you may see that Form 1098T is available to you in MyPortal, but F-1 students are not eligible to claim this refund and will not need to use this form.

5. **What if I forgot to file last year or filed as a resident by mistake?**

   Filing your taxes is necessary to maintain your visa status and not be out of compliance. You can back file your taxes at any time, but you will only be able to claim a refund from the last three years. If you misfiled, you should consult with a professional tax accountant or attorney for Form 1040X, "Amended U.S. Individual Income Tax Return".

6. **How can I get help or additional information?**

   Below are several suggested web resources F-1 students may choose to use for help filing their taxes. Note these services may charge a fee.
   - *Glacier Tax Prep (www.glaciertax.com)*
   - *Sprintax (www.sprintax.com)*

   You may also wish to consult with a professional accountant or attorney, but you should always identify yourself as an F-1 visa holder and be sure that the person advising you is familiar with non-resident tax laws.

7. **What do I put in Section 3, items 9 and 10 on Form 8843 (the address, phone number, and director of Foothill College)?**

   Item 9: Foothill College, 12345 El Monte Rd, Los Altos Hills, CA 94022, (650) 949-7777
   Item 10: Kristina Whalen, President