

Important Income Tax Information for International Students and Scholars

Here is a summary of what you need to know. Note that the OISS does not offer expert tax advice, rather general guidelines. Also note that if you are a new international student or scholar that arrived after January 1, 2016, the information presented below will not apply until 2017.

Keep in mind the deadline to submit a tax return to the Internal Revenue Service (IRS) – if you need or want to file one – is April 18.

ALL international students should complete Form 8843 for each year they were in the United States on a student visa. This form essentially excludes your time on a student visa from counting towards your tax residency status. Confused? Don't worry, this form is very easy to complete. Failure to complete this form will not likely result in any short-term consequences but could cause issues if you apply for future immigration benefits like OPT or Permanent Residency (Green Card). Previous years' forms can also be found online (if you forgot to submit for other years) and the current form [can be downloaded here](#). Complete parts 1 and 4, sign, date and mail in the form.

Copies of Form 8843 can also be picked up at the International Center and the front-desk staff can assist you with completing the necessary sections.

OISS Frequently Asked Tax Questions

Question: Do I have to file an income tax return?

Answer: It really depends on how much income you made in the year 2015. If you made *more* than \$10,300, then you are most likely required to file a federal (and perhaps state) tax return by the April 18 deadline.

Question: What is the W-2 form I (or my parents) received in the mail?

Answer: The W-2 is a form produced by your employer that shows how much income you earned with separate sections for taxes withheld. This form is used to help file a tax return.

Question: Are there other forms I should be aware of?

Answer: Below is a list of three forms that may be useful.

Form 1095A: This "new" form is issued by health insurance companies to show compliance with the Affordable Health Care Act ("Obamacare"). If you are enrolled in the USD insurance plan, we have this form available for pick-up in our office. However, international students are *not required* to comply with this regulation so this form is

more for your reference.

Form 1042S: This form is issued to show annual information return for any monetary amounts given to a non-resident alien by a United States-based institution or business (like USD). Students with taxable scholarships likely received this form and should bring it to any tax-advising consultation.

Form 1098: If USD has your SSN/ITIN on file, you may receive this form showing education fees paid to the university. For students with spouses or more complicated tax situations, this form may be useful in tax filing; but for most students, the 1098 is more for reference.

Question: I worked on campus in 2015. How do I file a tax return?

Answer: If you worked last year and you are a current USD student, you are in luck. The USD Payroll Department will meet with you and even help you fill out your tax forms! To schedule an appointment, email Ms. Kaly McKenna: kmckenna@sandiego.edu
Do this as soon as possible. Assistance is available by appointment only.

Question: I worked off campus in 2015. How do I file a tax return?

Answer: Again, the amount you earned will determine if you need to file a federal income tax return at a minimum (and perhaps a CA state return as well). These forms are known as the 1040NR-EZ and 540NR-EZ. The "NR" stands for non-resident. It is very important that you file the NR version as you are likely not a resident from a tax standpoint. The good news is that if you do file a tax return, you may qualify for a partial refund of taxes paid. USD payroll is willing to consult with you about your off-campus income but may be able to provide only limited assistance.

Question: My employer mistakenly deducted Medicare and Social Security from my wages?

Answer: If your W-2 form lists deductions for Social Security or Medicare, this is a mistake and you should contact the Human Resources (HR) department or your employer to ask that these funds be refunded to you. If HR will not cooperate, you will need to file Form 843 which is downloadable [here](#).

Question: Is my scholarship taxable? Do I need to file a tax return if I just received income in the form of a scholarship?

Answer: According to our income tax presenters, any amount you received as a scholarship is not taxable unless your scholarship *exceeds* the total cost for tuition and books (in this case, the excess amount is taxable). If you received room and board (housing and food) as part of a scholarship, this amount is taxable. This happens most often with international athletes. (See "USD Payroll" portion above.)

Question: Can I just file my taxes with TurboTax, H & R Block or a similar tax service?

Answer: In general, no. These services are not designed for non-residents and their tax preparers are not likely to understand your situation or have electronic access to the “NR” (non-resident) forms. If you do choose to use one of these services, ask in advance if they have a tax preparer available with experience assisting non-residents and make it clear that you need to complete NR tax forms.

Below you can find two options for online tax preparation that specialize in non-resident taxes. Note that USD is not affiliated with these companies and cannot vouch directly for their services:

[Sprintax](#)

[EZ Student Taxes](#)

Question: What if I have a complicated situation (tax treaty country, property ownership, filing with a spouse, etc.)?

Answer: You can [contact local tax accountant Kate Leonard](#) if you have a complicated tax situation. Keep in mind that the fees can be considerable.

Note that the OISS is not a tax preparation service. The above information represents general guidelines and the OISS can only provide limited advising.

Click for [additional tax resources](#).