

## Tax Laws and Filing Requirements

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### About U.S. Taxes

The United States has several different sets of tax laws. Federal tax law applies to taxes paid to the United States in Washington, D.C. State tax laws apply to taxes paid to the state in which you live. In some places (but not in Ann Arbor), there are also local or city taxes. It is important to comply with all federal, state, and local tax laws that apply to you.

The federal tax system is a graduated tax system, which means that the percentage of tax one pays is dependent on the amount of income one earns. If you earn a small income, you pay a smaller percentage in tax, but if you earn a larger salary, you pay a higher percentage. The Michigan State tax is a fixed percentage, that is, all Michigan State residents who pay taxes pay the same percentage.

### Residency and Non-Residency for Tax Purposes

U.S. tax law divides people into residents or non-residents for tax purposes, which is not necessarily the same as residency according to immigration law. Residents for tax purposes follow the same rules as U.S. citizens, but there are special rules for non-residents for tax purposes. There are also special rules that apply specifically to F-1 students and J-1 students and scholars who are non-residents for tax purposes.

The U.S. Department of Treasury Internal Revenue Service Publication 519 explains the rules used to determine tax residency for those who are not U.S. citizens. Non-residents for tax purposes are taxed on U.S. source income. Residents for tax purposes are taxed on world-wide income.

There are special rules used to determine tax residency for F-1 students and J-1 students and scholars. In general, international students in F or J status for five years or less (since 2014 or later) and their dependents, file tax forms as non-residents. Research scholars or faculty in J-1 status for two years or less (since 2017 or later) also file as non-residents. International students who have been in F or J status for more than five years, and research scholars and faculty who have been in J-1 status for more than two years are generally considered residents for tax purposes.

## Resources for Determining Tax Residency

You can determine whether or not you are a non-resident for tax purposes by referring to the following resources:

- [U.S. Tax Residency Quick Check](#) [9]
- [Gary W. Carter, Certified Public Accountant, PLLC](#) [10] (commercial site)
- U.S. Department of Treasury Internal Revenue Service [Publication 519 U.S. Tax Guide for Aliens](#) [11]

## Guide to U.S. Federal Income Tax for F & J Visa Holders

This is a 3-part video tutorial.

Download the Guide to U.S. Federal Income Tax presentation: [Part 1](#) [12], [Part 2](#) [13], [Part 3](#) [14].

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[10] <https://form1040nr.com/foreignnationaltaxguide/#ResidencyStatus>

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