

Non-Residents for Tax Purposes

- [Federal](#)
- [State](#)
- [Tax Treaties With Other Countries](#)

Federal

If you are in F or J status and a non-resident for tax purposes:

You are required to fill out and mail in Internal Revenue Service (IRS) Form 8843 “Statement for Exempt Individuals and Individuals with a Medical Condition” if you were in the United States for any part of 2018. This is true even if you had no income from the United States (“U.S. source income”).

IRS Form 8843 is the **only** IRS form you will have to submit if:

- You had no U.S. source income in 2018 OR
- Your only U.S. source income was bank or credit union interest OR
- You are in a degree program, received a fellowship or scholarship, and **all** of that fellowship or scholarship was applied to tuition, fees, books, and supplies or equipment required for your courses.

If you received any amount of any other U.S. source income, including wages (salary) and taxable scholarships or fellowships, you must fill out and mail in IRS Form 1040NR or Form 1040NR-EZ in addition to Form 8843.

- You still must file a tax form even if your employer deducted (“withheld”) money from your paycheck for taxes. The amount that is deducted is an estimate, so you may, in fact, owe more or less than your employer subtracts. Therefore, you must file a tax form to calculate the difference between what you owe and what you paid.
- Even if your country has a tax treaty with the United States and the amount you owe in taxes is reduced or eliminated, you are required to file Form 8843 and either Form 1040NR-EZ or Form 1040NR if you had any U.S. source income in 2018. Not filing one of these forms is a violation of U.S. tax law. See [Tax Treaties with Other Countries](#) below.
- If part or all of your fellowship or scholarship is taxable, you must file Form 8843 and either Form 1040NR-EZ or Form 1040NR. In general, if you are in a degree program, the only part of your fellowship or scholarship that will be taxable is the part used for living expenses. The part of your fellowship that is applied to tuition, fees, books, and supplies or equipment required for your courses is not taxable. If part of your fellowship or scholarship is taxable and part is not, the tax software provided by the International Center, Glacier Tax Prep, will separate the taxable and non-taxable portions of your

fellowship and scholarship when it creates and fills out your tax form (s).

• Deadlines:

- In order to meet these deadlines, the form must be postmarked on or before the deadline.

Type of U.S. Source Income	Amt of U.S. Source Income	IRS Form(s)	Deadline
Wage (salary) only	Any amount	Form 1040-NR or 1040NR-EZ and Form 8843	April 15, 2019
Wage (salary) plus taxable fellowship	Any amount	Form 1040-NR or 1040NR-EZ and Form 8843	April 15, 2019
Any kind of income if a tax treaty partially or completely exempts this income from tax	Any amount	Form 1040-NR or 1040NR-EZ and Form 8843	April 15, 2019 if wage income; otherwise June 17, 2019.
Taxable fellowship only	Any amount	Form 1040-NR or 1040NR-EZ and Form 8843	June 17, 2019
No income or bank or credit union interest only		Form 8843	June 17, 2019

State

Some international students and scholars are required to file a State of Michigan Tax Form. Review the [Michigan Tax International Student Presentation 2018](#) [1] and the [Michigan Tax Student Handout 2018](#) [2] for an explanation of who must file a State of Michigan Tax form and for instructions and examples.

- Prepare your federal (Internal Revenue Service) tax form(s) first. If you only file Form 8843, you are not required to file a State of Michigan Tax Form.
- Look at the Adjusted Gross Income amount on your federal tax form. (Form 1040NR-EZ, Line 10 or Form 1040NR, Line 35.) If that amount is less than \$4,050, you are not required to file a State of Michigan tax form.
- If you are required to file a State of Michigan tax form, you must file MI 1040 plus MI Schedule NR.

Even if you are not required to file a State of Michigan tax form, you may want to file one anyway if too much tax was withheld from your income and you are due a refund. If you do not file a Michigan return, the State of Michigan will keep your refund.

Notes:

If you have income from several U.S. states, your situation may be more complicated. The [Federation of Tax Administrators](#) [3] provides links to state tax authorities so you can determine what your tax responsibility for that state may be.

Resources:

Internet Resources: State Taxes

- [State of Michigan Department of Treasury](#) [4]

- [Federation of Tax Administrators](#) [3]

Tax Treaties with Other Countries

Your country may have a tax treaty with the United States which may reduce the amount you are required to pay in taxes. If your country has a tax treaty and you receive money from U-M, you can contact the U-M Payroll Office and fill out a form so that less (or no) money will be deducted (“withheld”) from the money you receive, or you can claim a refund of withheld taxes when you file your income tax return. Even if your country has a tax treaty with the United States, you are still required to file a tax return.

Several internet resources list tax treaties. Other internet resources have information about how to apply tax treaties when you fill out your tax form. If you use GLACIER Tax Prep, the software will take any tax treaties that apply to into consideration when it prepares your tax form.

Internet Resources: Tax Treaties

- [United States Income Tax Treaties - A to Z](#) [5]
- [U.S. Department of Treasury Tax Treaties Information](#) [6]

Source URL: <https://internationalcenter.umich.edu/resources/tax/non-residents>

Links

[1] [https://internationalcenter.umich.edu/sites/default/files/event-](https://internationalcenter.umich.edu/sites/default/files/event-handout/Michigan_Tax_International_Student_Presentation_2018.pdf)

[handout/Michigan_Tax_International_Student_Presentation_2018.pdf](https://internationalcenter.umich.edu/sites/default/files/event-handout/Michigan_Tax_International_Student_Presentation_2018.pdf)

[2] https://internationalcenter.umich.edu/sites/default/files/event-handout/Michigan_Tax_Student_Handout_2018.pdf

[3] <https://www.taxadmin.org/state-tax-forms>

[4] <https://www.michigan.gov/treasury/>

[5] <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>

[6] <https://www.treasury.gov/resource-center/tax-policy/treaties/Pages/default.aspx>