



Individual Income Tax for International Students University of Michigan Webinar

March 2026

Thank you for attending the Individual Income Tax for International Students webinars hosted by the University of Michigan. This document contains questions addressed within these events by representatives from the Michigan Department of Treasury. Keep in mind that questions may have been altered for conciseness and clarity, or to minimize redundancy. For the slide deck and associated handouts, visit the University of Michigan International Center's [Michigan Tax Webinar](#) webpage.

The following questions are general and clarifying in nature; account-specific inquiries were directed to contact Treasury directly at TreasuryOutreach@michigan.gov.

For more information on tax assistance through the University of Michigan, please utilize the [International Center's Tax Assistance and Software](#) webpage. This includes information about tax assistance and software available to international students and scholars through the University of Michigan, including GLACIER Tax Prep for federal tax preparation and SPRINTAX for state tax filing.

General Questions

1. Who should I contact if I have tax questions in the future?

For questions about Michigan taxes, you can email our team at TreasuryOutreach@michigan.gov. For federal tax questions or advice, you may want to speak with a tax professional.

2. Where can I access my federal documents from? My Umich portal will not let me open my W-2.

The following answer was provided by our partners at the University of Michigan:

You should be able to access your documents through Wolverine Access. If you are having difficulty accessing your W-2, contact U-M Finance.

3. How can I check whether my mailed return was received?

You can check your return status through the [Michigan Treasury eServices](#) platform or by calling 517-636-4486. Make sure to have your filed return available before using either option.

Filing Questions

4. If I moved to Michigan in August and have not worked here, do I need to file a Michigan tax return? I was working in my previous state and must file a federal tax return.

Based on what you described, you would not need to file a Michigan tax return because none of your income would be attributable to Michigan. However, if your federal return uses a Michigan address, it would be recommended to file a Michigan information-only return to avoid unnecessary correspondence from Treasury. This would have zero balance due and no refund, but it is not a requirement.

5. If I received no U.S. income (only a scholarship from my home country), do I need to file a Michigan tax return?

If your federal AGI is \$0, you do not need to file a Michigan tax return for that year.

6. If my federal AGI is \$0, do I need to file a Michigan tax return? Do I need to attach Schedule NR?

You do not need to file a Michigan tax return if your federal AGI is \$0. However, you may choose to file an information-only return to avoid unnecessary correspondence from Treasury.

The Michigan Schedule NR is used to allocate income between Michigan and non-Michigan sources. If you do not have any income, you would not need to file the Michigan Schedule NR.

7. Where can I find my federal AGI to check whether it exceeds \$5,800?

Your federal AGI would be reported on line 11a of the federal 1040-NR or 1040.

8. If all my income was from an internship in Ohio, do I need to file a Michigan tax return?

If you are a nonresident of Michigan, you would not need to file. However, if you file your federal return using a Michigan mailing address, you may want to file an information-only return with Michigan to prevent unnecessary correspondence from Treasury.

9. As a PhD student and a Graduate Student Instructor (GSI), do I need to file Michigan tax return?

It depends on your income and any treaty benefits you may be eligible for at the federal level. If your federal AGI exceeds the Michigan exemption allowance, you would have a Michigan filing requirement.

10. What's an information-only return?

An information-only return is a regular Michigan tax return filed even when you have no filing requirement and are not requesting a refund. There is no special form.

11. How do I complete columns A, B, and C on Michigan Schedule NR?

Please refer to the return examples provided in the [Tax Year 2025 International Student Tax Return Examples Handout](#) for guidance on completing the Michigan Schedule NR.

12. How do I obtain tax forms like Form 1040-NR, Form 8843, W-2s, 1099s, and Schedule NR?

Federal forms (1040-NR, 8843) and Michigan forms (Schedule NR) are completed in the preparation of the respective federal and Michigan tax returns. W-2s and 1099s would be issued by the source of the income (e.g. the University of Michigan, if you worked for the university).

13. On Michigan schedules, should I enter zero on unused lines or leave them blank?

Michigan Treasury prefers that you leave unused fields blank instead of entering a zero.

14. Do I need to file Michigan Schedule 1 even if I did not file the federal Schedule 1?

It may be necessary to file the Michigan Schedule 1 even if the federal Schedule 1 was not filed. The forms are based on different sets of law on what should be subtracted or added to income.

15. Can I file my state forms online using the citizen portal? What is the difference between annual and fiscal filing frequency?

Filing in the [MiTreasury eServices – Citizen Portal](#) is currently only available for Michigan residents. You will file annually; fiscal filing does not apply to you.

16. Where can I find the Michigan Schedule 1 form?

All current and past year Michigan tax forms are available on the [Income Tax Forms](#) webpage.

17. Can I e-file my Michigan taxes if I do not have a Michigan state ID?

You can use other third-party software providers, just not Michigan direct file. Be aware that some software providers have limitations for filing nonresident returns and can only generate a return that has to be mailed in.

18. Can tax software handle returns with income from multiple states?

It depends on the software provider. Some support multi-state returns; others do not.

19. If I need to file a paper return, do I need to download and mail all forms?

Yes. To file by mail, complete, print, and mail the required forms. Most tax preparation software can generate printable forms after you have input your information if it cannot e-file. Mailing addresses for paper filing can be found in the respective instruction booklets.

20. If I leave the U.S. after June 2026, will I need to file my 2026 taxes from abroad? How would I obtain Form 1042-S?

Unfortunately, we cannot advise on federal tax requirements. Form 1042-S is a federal form. If you did have income taxable in Michigan in 2026 and your total federal AGI exceeds the Michigan personal exemption, you must file a Michigan tax return even if you are no longer in Michigan or the United States.

21. I only received \$86 of the original \$100 because the money was withheld (1042-S). Do I need to file a state tax return for a refund?

To claim a refund of Michigan withholding, you must file a Michigan tax return.

Income Questions

22. If I received a 1099-INT, do I include the interest income on my return? The Internal Revenue Service (IRS) says it's non-taxable for nonresident aliens.

If you are a nonresident of Michigan, income reported on the 1099-INT would not be taxable in Michigan. If the income from the 1099-INT was not included in federal AGI, then you would not need to report it on your Michigan tax return.

23. How does receiving a 1099-INT affect my Michigan tax return? Does this also apply to dividends or capital gains?

Interest income is typically not taxable in Michigan for nonresidents. If the 1099-INT income is included in your federal AGI, it would then be subtracted from your Michigan taxable income using the appropriate forms.

Typically, dividends and capital gains from the sale of intangible personal property (crypto currency, stocks) are treated similarly to interest income for nonresidents of Michigan. The sale of real or tangible personal property that is located in Michigan would be taxable to a nonresident.

24. Do I always have to apply my personal exemption, or is something I need to apply for beforehand?

If you have income that is both taxable in Michigan and outside Michigan, you will need to calculate the necessary proration on the Schedule NR prior to claiming a personal exemption allowance. If all your income is taxable in Michigan, no proration is necessary and your personal exemption allowance will equal the standard exemption rate available to you.

25. Are international transfers from my parents considered taxable income in Michigan?

Michigan does not tax the receipt of gifts.

26. If my only income was a \$100 award and some interest on my savings account, do I need to file a Michigan tax return?

If the \$100 award was your only Michigan income and you had no income from other states, you likely do not need to file a Michigan tax return because your taxable income would not exceed your exemption allowance.

27. If my income code is 16, do I need to file a Michigan tax return?

If the 1042-S with code 16 is your only source of federal AGI and you determine that you are not a Michigan resident, then you would not have a Michigan filing requirement. However, if you filed your federal return using a Michigan mailing address, you may want to file an information-only return to avoid unnecessary correspondence from Treasury.

28. Is the \$5,800 AGI limit based on a yearly income or a monthly income?

The \$5,800 Michigan personal exemption is based on a yearly income.

Federal Tax Questions

29. For the treaties, which forms should we mention it on?

Unfortunately, we cannot advise on federal tax questions.

30. I'm on a J-1 visa and my only income is from a fellowship from my home my country. Which federal form should I use?

This depends on your treaty benefits and how the income is reported. We are not able to advise on federal filing requirements.