

**A Guide to US Federal Income Tax  
for F & J Visa Holders:  
Part Three**

# Introduction

- The University of Michigan provides its F & J visa holders with free access to the user-friendly tax form completion software, CINTAX.
- While CINTAX simplifies the tax form completion process it does not explain how the US taxes F & J visa holders.
- This webinar was designed to provide a frame of reference for this process.
- It should not be mistaken for tax advice.

# Topics of Presentation

## Part Three

1. US Income Tax Filing Requirements
2. Selecting Income Tax Return Forms
3. Filing Status Options
4. Filing Deadlines, Mailing Addresses, & Other Recommendations

# **1. US Income Tax Filing Requirements**

# Income Trigger for Resident Alien Return Filing Requirement

A resident alien must file an income tax return for 2010 if his or her gross income is greater than or equal to →

- \$9,350 - if a single filer
- \$18,700 - if married filing jointly
- \$3,650 - if married filing separately
- \$12,050 - if head of household

**NOTE:** Resident aliens with income below the filing threshold may be required to file a return for other reasons.

See [www.irs.gov](http://www.irs.gov) for details.

# When Must A Nonresident Alien File a Tax Return?

A nonresident F or J must file a tax return, *UNLESS* →

(1) Wages were his or her only US source income & total less than 1 personal exemption (\$3650 for 2010).

OR

(2) She or he was a student or scholar present in the US in F- or J- status without taxable income during the relevant tax year.

\*To claim refund or treaty benefits one must file return.

# Reporting Your Income Requires an Identification Number.

- Tax filers must include an identification number on their tax returns:
  - (1) If employed & eligible for a social security number (SSN), use your SSN.
  - (2) If ineligible for an SSN, use an individual tax identification number (ITIN).
- CINTAX will assist filers in completing Form W-7, “IRS Application for Individual Taxpayer Identification Number,” if they are in need of one.

# Tax Reporting Documents from Withholding Agent

Documents needed for nonresident tax returns:

*If US source wages →*

W-2 FORM(s) from each employer

*If US source non wage or treaty exempt income →*

1042(s) from each payer (even if entirely exempted by treaty)

- *NO 1042(s) will be received by degree candidates who receive qualified scholarship/fellowship funds.*
- *Resident aliens will receive W-2s for wage income but other forms for unearned income.*



## **2. Selecting a Return Form**

# Return Forms Filing Options

## RESIDENT ALIEN

- 1040, or  
1040-EZ, or  
1040A
- Review form instructions for use restrictions.

## NONRESIDENT ALIEN

- 1040NR, or  
1040NR-EZ.
- Review form instructions for use restrictions.

# When May a Nonresident Alien File 1040NR-EZ Instead of 1040NR?

- Not claiming dependents nor claimed as a dependent
- No exemptions for spouses
- Taxable income less than \$100,000
- Can only itemize state or local income tax
- No tax credits
- Income adjustments are limited (see form)
- Your only US source income includes: wages, salaries, tips, taxable refunds, or scholarship/fellowships.
- Only taxes owed include: (a) income tax on tax table & (b) FICA tax from FORM 4137 or 8919.

## 3. Filing Status

# Filing Status Options

## RESIDENT ALIENS:

- Same as US Citizens & include:
  - Single
  - Married Filing Separately
  - Married Filing Jointly
  - Head of Household
  - Qualifying Widow
- Review form instructions for use restrictions.

## NONRESIDENT ALIENS:

- FORM 1040NR-EZ-
  - (1) Single, or
  - (2) Married filing separately
- Form 1040NR-  
More filing status options than EZ Form but limited eligibility

## **4. Filing Deadlines, Mailing Addresses, and Recommendations**

# Deadlines

Type of US Income	Amount of US Source Income	IRS Form	Deadline *may change if 15 <sup>th</sup> holiday or weekend day
Wages Only	\$3650 or more	FORM 1040NR or 1040NR-EZ & 8843	April 15 <sup>th</sup> *
Wages & taxable fellowship	Amount Irrelevant	FORM 1040NR or 1040NR-EZ & 8843	April 15 <sup>th</sup> *
Treaty covered Income (if partially or entirely exempt)	Amount Irrelevant	FORM 1040NR or 1040NR-EZ & 8843	If wage income = April 15 <sup>th</sup> * If other income = June 15 <sup>th</sup>
Wage (salary) only	Less than \$3650	FORM 8843	June 15 <sup>th</sup>
Taxable fellowship only	Amount irrelevant	FORM 1040NR or 1040NR-EZ & 8843	June 15 <sup>th</sup>
NO income &/or bank/ credit union interest ONLY	Amount of interest	FORM 8843	June 15 <sup>th</sup>

# Nonresident Alien Mailing Addresses

- FORMS 1040NR, 1040NR-EZ, 8843 should all be mailed to the following address:

Department of Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0215

- Resident aliens should see return form's instructions for appropriate mailing addresses.



# Recommendations

- Make photocopies of your tax return & attached documents before you mail them to the IRS.
- Keep these copies for at least three years from the filing due date.
- Failure to file a return or tax form when obligated to do so can result in criminal penalties and immigration consequences.