

Please Note: The due date to file a Michigan Individual Income Tax Return has been extended to May 17, 2021. <https://www.michigan.gov/treasury/0,4679,7-121--555009--,00.html>

Morning Session

Thank you so much for the webinar. I am an F-1 student, and my husband is a US citizen, due to his business he wants to request an extension to file his taxes and since we will be filing our taxes jointly this year, I was wondering as an F-1 student, I also can request for extension and if it will have any negative impact on my F-1 status or in the future for my green card application. I really appreciate your help.

We cannot advise on this matter regarding any repercussions federally. As far as the state of Michigan is concerned you are allowed to request an extension of time to file. It is important to note that an extension of time to file does not provide an extension of time to pay.

Q: For international student (NR), if there is a tax treaty (eg:US-China) that allows for exemption. How can I claim the exemption on MI-1040?

A tax treaty does exist between the US and China (and many other countries) that can allow for an exemption on certain types of income. You would need to research your country's specific tax treaty for more details on which income may be exempt.

Would we be considered Michigan residents for tax purposes, if we have been residing in Michigan for more than a year?

Regardless of your residency filing status on your federal return, Michigan's law and guidance states that **an individual is a nonresident of Michigan when their domicile is not in Michigan.** A domicile is the permanent and principal home to which a person **ALWAYS** intends to return, even if they are temporarily located elsewhere. Typically, if you are considered to be in the United States on a temporary basis, you have an intent to ultimately return to your home country and will be considered a nonresident of Michigan.

How do you determine which is my unique domicile?

Regardless of your residency filing status on your federal return, Michigan's law and guidance states that **an individual is a nonresident of Michigan when their domicile is not in Michigan.** A domicile is the permanent and principal home to which a person **ALWAYS** intends to return, even if they are temporarily located elsewhere. Typically, if you are considered to be in the United States on a temporary basis, you have an intent to ultimately return to your home country and will be considered a nonresident of Michigan.

I got converted to H1B visa status on October 01, 2020. Prior to that I was on my F1 from August 2018-September 2020. Am I considered as a resident for tax filing purposes?

Typically, if you are considered to be in the United States on a temporary basis, you have an intent to ultimately return to your home country and will be considered a nonresident of Michigan.

Apologies if I'm not sending to the right person. How do we know whether we owe taxes to the state or not? [see below](#)

How do we know whether we owe taxes to the state or not? Was there a form we needed to fill out prior to this webinar?

If you filed a Federal U.S. Nonresident Alien Income Tax Return (1040 NR) and you have taxable income in Michigan and your adjusted gross income (AGI) is greater than your prorated Michigan personal exemption allowance then you should complete an MI-1040. When you complete your MI-1040, you would have a tax due to Michigan if you had an amount reported on the 2020 MI-1040, line 33.

How do we know if we need to file Michigan tax? (I'm a Canadian student)

If you filed a federal tax return and have taxable income in Michigan that is not exempt from treaty then you should file a Michigan tax return. If your adjusted gross income (AGI) is greater than your prorated Michigan personal exemption allowance then you should complete an MI-1040.

For schedule 1 line 13, when we subtract wages from other states, how should we fill out type and source?

The amount reported on Schedule 1, line 13 should carry from the Michigan Schedule NR. You can notate on the Schedule 1, line 13 "From Schedule NR" or you could put "Income from [insert specific state]".

Hello, Following are my questions: 1. Is my car registration fee taxable? If yes, how to do that? 2. I moved to Michigan in Aug. 2020. Before to that I was working in Indiana. Do I need to mention that Indiana income in Michigan state tax return? Thanks.

Regarding your first question, that is a federally question that we cannot answer. For your second question, income that was earned in another state would be allocated to the "other" state on the Schedule NR, which ultimately removes that other state's income from Michigan taxable income. Please refer to Example 2 in our presentation

Is the ability to e-file for non-residents new this year? I was under the impression from previous years that non-residents could not e-file.

E-file for nonresidents 1040NR and MI-1040 was available, I believe, starting in 2016.

If I submitted 1040 instead of 1040NR, is it ok to wait a year to do 1040X?

We cannot advise on federal matters. However for state of Michigan purposes, you have 4 years from the date set for filing to amend your Michigan tax return.

Do we need to show proof of federal return for Michigan state return?

You must submit any federal schedules that were filed with your federal return

I'm a resident alien but I received an 1042-S, should I just file 1042-S as a normal "other forms" in 1040?

Form 1042-S is used to report amounts paid to a nonresident alien that may be subject to tax. Typically an individual uses this form to complete a 1040-NR and a state tax return for where the income was earned.

I filed the 2019 MI state tax return in 2021, and I have received the refund, will I receive the 1099-G form this year or next year? If I will receive 1099-G next year, will it include the MI state tax refund for both 2019 and 2020?

You will receive it for only one tax year at a time. You should receive your 2019 1099G in 2022, when it is time to file your 2021 taxes.

Could you talk a bit about line 18 of the MI-1040? I thought people with income taxes withheld by other states should report it there, but I didn't see it in the John Wolverine example

Line 18 on the MI-1040 is a credit that **may only be claimed by residents of Michigan**. This credit is allowed when someone pays tax to two (or more states) on the same income. For instance, If I am a resident of Michigan and I had \$100 in wages that was taxed by Michigan and New York and I paid tax to both, in essence I could claim a credit in Michigan for the tax paid to New York.

Are there any procedures that cannot be completed from outside the US?

Not that we are aware of, at least concerning Michigan.

For the scholarship amount, if we also received Funds from the University, should we add them to the Scholarship amount (1b) in 1040-NR?

This is a federal question we cannot advise on this issue.

Do I always have to file schedule 1?

Yes, if you are claiming an a subtraction that would reduce your Michigan taxable income. Or if you have income taxable to Michigan that you are required to add into Michigan taxable income.

I have a Form 1098-T with my scholarships and tuition payments. But in the glacier tax prep there is no option to upload it. How am I supposed to attach this information?

We cannot answer this question. We cannot advise on filing software issues.

I'm a resident alien for federal tax purposes and a nonresident of Michigan but didn't receive 1042-S how do I report my scholarship income?

This is a federal issue or an issue to bring up with your University.

I have a scholarship for tuition only, so I assume it's non-taxable according to the presentation. I wonder if I still need to fill 1040, or I don't need to do anything?

We can not advise on your federal 1040 requirement filing. However, if you are required to file a federal 1040 and your adjusted gross income exceeds the prorated Michigan exemption allowance then you have a requirement to file an MI-1040.

Is it legitimate to e-sign 1040-NR and paper file it?

We cannot advise on this. This is a federal question.

Just to double check, do we have tax exemption for Michigan? Can it be more than 5 y if you're a student

This question was not clear, please email us if you still need an answer to this question.

I received a 1099-INT from the IRS for the interest of the tax return last year. Does this also count as MI income?

If you are a non-resident of Michigan this would be allocated to the other state column on the Michigan Schedule NR.

As an F-1 student, can I request for an extension to my filing date

Yes

AFTERNOON SESSION

If you have taxable income in MI but your AGI is less than the exemption do you still file?

It is not required that you file a Michigan tax return. However if you filed your federal return from a Michigan address we do recommend that you file a Michigan return showing that your prorated Michigan exemption allowance exceeds your Michigan taxable income in order to prevent any correspondence from the Michigan Department of Treasury.

What if I'm a US resident for tax purposes?

Regardless of your residency filing status on your federal return, Michigan's law and guidance states that **an individual is a nonresident of Michigan when their domicile is not in Michigan.** A domicile is the permanent and principal home to which a person **ALWAYS** intends to return, even if they are temporarily located elsewhere. Typically, if you are considered to be in the United States on a temporary basis, you have an intent to ultimately return to your home country and will be considered a nonresident of Michigan.

Who will receive 1040-NR

The 1040-NR is a federal tax return that is filed by nonresident aliens, it is not a document that you will receive from anyone.

what if we did not receive 1040 from university?

The 1040 and 1040-NR is a federal tax return that is filed by nonresident aliens, it is not a document that you will receive from anyone.

I only received W2 till now via post. What other documents should I expect? I am a nonresident alien

Not everyone receives the same types of documents, what you may receive is unique to your specific situation. You received a W-2, whereas others may receive only a 1042-S.

Am I the only person not receiving any W-2/1040NR forms from the university?

A w-2 is a document issued from an employer to an employee for the income earned and taxes withheld when someone works a job. A 1040-NR is a federal form that a nonresident alien completes to report their taxable income and determine if they are due a refund of tax paid or if they owe additional tax.

Where is 1040NR O_o

The 1040-NR is a federal return that can be found on the IRS website or is available to be completed in some tax software.

From Ho Seok Song to Everyone: 02:59 PM

^ I never got this from the university so I just used Glacier to generate one. did anyone else get that doc from the school?

The 1040-NR is a federal return that can be found on the IRS website or is available to be completed in some tax software.

If I was taxed in another state while working in Michigan, should I complete the other state's taxes?

We cannot advise the on another state filing requirement. We suggest contacting that specific state to determine if you have a filing requirement in that state. However, if work was physically performed in the state of Michigan, we would consider the income taxable to the state of Michigan.

I (in MI) worked remotely in a company in WI, is this counted as MI income?

Any wages or salary earned for work performed while you are physically located in Michigan is considered taxable to Michigan if it is included in your adjusted gross income (AGI).

What if it doesn't list a code in that box. Mine is empty

You may want to contact the issuer of the 1042-S to determine if there should be a code there. You may also want to contact the IRS to determine if the income is taxable.

fellowship is also taxable income, right?

This is a federal tax question that we are unable to advise on if it is taxable federally. We suggest contacting the IRS regarding this matter.

how about the NIH grant? Can it be exempted by tax treaty?

Each tax treaty is unique and may exempt different types of income. You will want to research the tax treaty between the U.S. and your specific country.

I worked remotely (outside of the states) for a position at um. All my income is not taxed since they consider this as foreign employment. Do I still need to file taxes in this situation? Thanks

If you did not have any income that is subject to tax in Michigan then you do not need to file a Michigan tax return. However if you filed your federal return from a Michigan address we do recommend that you file a Michigan return showing that your prorated exemption allowance exceeds your Michigan taxable income in order to prevent any correspondence from the Michigan Department of Treasury.

As far as I understand one can be a US resident for federal tax but nonresident for Michigan tax. I believe I fell into that category. Very confusing.

Regardless of your residency filing status on your federal return, Michigan's law and guidance states that **an individual is a nonresident of Michigan when their domicile is not in Michigan.** A domicile is the permanent and principal home to which a person **ALWAYS** intends to return, even if they are temporarily located elsewhere. Typically, if you are considered to be in the United States on a temporary basis, you have an intent to ultimately return to your home country and will be considered a nonresident of Michigan.

I have received 1099 forms from robinhood and the dividend amount is less than \$1, but there is no state tax withheld. Do I need to report these dividend income in state tax form? Where would I report this dividend income?

If you are required to file a Michigan tax return this type of income would not be considered taxable in Michigan for you. It would be allocated to another state (Column C) on the Michigan Schedule NR.

I have profits from stocks, where do we include it in the state tax forms

If you are required to file a Michigan tax return this type of income would not be considered taxable in Michigan for you. It would be allocated to another state (Column C) on the Michigan Schedule NR.

may I ask what is the logic behind stocks profit for non-resident alien as other state income to be filled in Schedule-NR row-6 column C?

Michigan returns are based off of the Michigan Income Tax Act. Michigan Compiled Law (MCL) 206.110; 206.112; and 206.113 essentially state that nonbusiness interest and dividends and capital gains earned by a nonresident are not taxable in Michigan.

should i write amount of scholarship income as written in the admission letter?

We cannot advise on this question. Typically you receive an official tax document relaying such information to you.

If we are paying some fees for covid, gym, insurance copayments, which are mandatory and from institute, are they tax free and we can submit a return tax?

This question was not clear, please email us if you still need an answer to this question.

Can I just use Sprintax to file for State tax, this is too much trouble for me

We are unable to advise on any tax software issues/questions.

Will these example pdfs be made accessible as well?

Yes

Thank you! Does a charitable donation in the federal form count as "other" in the schedule NR in the MI tax form?

Charitable contributions that were deducted in determining adjusted gross income (AGI) on your federal return would be reported on Schedule NR, line 13. However, for nonresidents the amount would be allocated to another state (Column C).

Does a charitable donation that is reported in the federal form count as a subtraction in the schedule NR MI tax form? And would that subtraction just be made against the total income and MI income columns if all my income was taxable to MI?

Charitable contributions that were deducted in determining adjusted gross income (AGI) on your federal return would be reported on Schedule NR, line 13. However, for nonresidents the amount would be allocated to another state (Column C).

Do we use awards/scholarships on 1098T form in any of the tax forms we have to fill out?

This is a federal question that we are unable to answer. We suggest contacting the IRS regarding this matter. For informational purposes only - A 1098-T, is how a college may report how much qualified tuition and expenses a student paid during the tax year.

What do we do with 1098T?

This is a federal question that we are unable to answer. We suggest contacting the IRS regarding this matter. For informational purposes only - A 1098-T, is how a college may report how much qualified tuition and expenses a student paid during the tax year.

If I have absolutely no US income, should I file ?

If you do not have a requirement to file a federal tax return then you do not have a requirement to file a Michigan tax return.

what exactly is "tax withholding"?

If you're an employee, your employer probably withholds income tax from your paycheck and pays it to the IRS or the state Treasury Department in your name. It is money "withheld" from your paycheck to pay potential tax you may owe on the money you earned from being employed.

Is the sprintax the software I should use If I have W-2 and income during internship?

We cannot advise on which software to use.

I have already filed federal tax by using glacier. Because I have no income in US, I have only Form 8843. Should I do State Tax or mail any document to State Tax?

The Michigan return begins with federal adjusted gross income. If you were not required to file a federal return that has adjusted gross income then you would not need to file a Michigan tax return.

If I have a scholarship from an organization located in a different state, do I need to file that in MI?

If you have a filing requirement in Michigan then when you file the Schedule NR the scholarship used for tuition, fees, books, supplies, as well as room and board are not taxable in Michigan and would be reported in the other state column (column C).

If I have a scholarship from an organization located in a different state, do I need to file that as income in MI?

If you have a filing requirement in Michigan then when you file the Schedule NR the scholarship used for tuition, fees, books, supplies, as well as room and board are not taxable in Michigan and would be reported in the other state column (column C).

Hi! Last year I was a J-1 Short-Term Scholar in UMich and Rutgers (in NJ), and I received scholarships from both. Due to COVID, I stayed in MI the whole time. Shall I file taxes for both J-1 placements only in MI? Or for UMich in MI, and Rutgers in NJ? Thanks!

If you have a filing requirement in Michigan then when you file the Schedule NR the scholarship used for tuition, fees, books, supplies, as well as room and board are not taxable in Michigan and would be reported in the other state column (column C).

Where do we go to efile?

We cannot advise on this matter.

As a non-resident alien, can I efile for the state tax?

yes

I filed state taxes last year and was due a refund but didn't receive it. What number should I call to F/U? Does this mean that I made a mistake on the state tax forms last year? If not and a refund is due, would it be added to the refund I am due this year?

Call IIT Customer Contact at 517-636-4486, be prepared to answer questions about your previous year's tax filing (AGI, Michigan filing status, your SSN/ITIN, etc.). Refunds from two different tax years will not be combined in one payment.

how long does it usually take to get reply? when using email

Please allow up to one week for a response.

I noticed I paid extra State tax for 2019. Is it possible to file for a refund, or would I just lose that money?

Yes you may file for a refund or amend for up to four years after the due day of the original return.

Sorry, one last question: is tax documents accepted only via USPS?

If you choose not to e-file you may mail your returns through USPS, FedEx, or UPS.

You mentioned that code 16 is exempt from MI tax. However, if we file from US address, then should we file MI tax anyway? So that they do not ask questions later? Thanks!

Yes, we recommend that if you filed a federal return from a Michigan address that you file a Michigan return, even if you do not have taxable income in Michigan in order to prevent any unnecessary future correspondence from the Michigan Department of Treasury.

If I use international student insurance plan, I don't receive 1095-a form right?

We cannot advise on this matter. We suggest contacting your insurance provider.

I heard about the U.S. China Tax treaty for Chinese F1 students, do you have more information on that?

A tax treaty does exist between the US and China (and many other countries) that can allow for an exemption on certain types of income. You would need to research your country's specific tax treaty for more details on which income may be exempt.