



Individual Income Tax for International Students University of Michigan Webinar

March 2025

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 (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 website](#).

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 webpage](#). This includes resources such as [Getting Tax Ready](#), which provides F-1 and J-1 international students and scholars an overview of the U.S. tax filing process. Additionally, you can find information about [tax software](#) available to international students and scholars through the University of Michigan.

Session 1 | March 18, 2025

1. How can you file your state tax return as a nonresident even if you are filing your federal return as a resident?

If you are a filing as a resident due to the terms of a treaty, but are **not** seeking permanent residency, you would file a nonresident Michigan return. If you **are** seeking permanent residency and your domicile is in Michigan, you would file a resident Michigan return.

2. I only received Form 1042-S. How can I access the other forms?

They would only be issued to you based on your individual situation. Most forms should have been issued by your employer/reporting organization by January 31st. If you have not received one, you would need to contact the appropriate entity.

3. I have a spouse under the F-2 visa. I only received Form 8843. Is it all for him? Do I have to mail documents separately for me and for him?

Form 8843 is a federal form and we cannot advise on federal forms. If you and your spouse only received Form 8843, you would not have a requirement to file a Michigan return.

4. What if I do not have a scholarship nor income from anywhere?

If you do not have a scholarship or any other income attributable to Michigan, then you would not be required to file a Michigan return.

5. If my 1042-S box 1 code is 16, then I do not have to file state tax?

If that is your only income attributable to Michigan, then you would not be required to file a Michigan return.

6. I understand that your slides say that if a nonresident only has scholarship income (income code 16), this income is not taxed by Michigan for them. But the slides recommended that we file a tax return anyway. May I know what will happen if we do not file a return, and why should we still file it if the scholarship income is not taxed by the state?

Good question. While you may not be required to file a Michigan return, Treasury recommends filing a return to avoid unnecessary correspondence from Treasury.

7. If I'm working part time as a research assistant on campus and having income and funding/scholarship from the University of Michigan, and having income derived from my bank certificate of deposit (CD), do I need to file a tax for that income?

Due to your specific situation, please email TreasuryOutreach@michigan.gov so we can better assist you.

8. If I am considered a "resident" for Form 1040, but not a permanent resident for Michigan, should I still follow this process for submitting the state tax form?

If you are considered a nonresident for Michigan, then you would want to follow this process. Residency in Michigan is based on your domicile which is the permanent and principal home to which you **always** intend to return, even if you are temporarily located elsewhere.

9. In regard to the state tax refund: can it be transferred to a bank in my country or can it be transferred only to the bank in the United States? Or how does it work in general?

Direct deposit requests associated with foreign bank accounts will be returned to Treasury. When this occurs, your refund will be converted to a check and mailed to the address on your tax return.

10. I am an F-1 visa holder, and I arrived in the U.S. in mid-August 2024, marking my first time in the country. My wife and daughter are here with me in Michigan on F-2 visas. I earn income from my job at the university dining hall and also have investments in the U.S. stock market, from which I realized capital gains in both 2024 (less than \$500) and 2025 (more than \$500). Do I need to pay taxes on my 2024 stocks capital gains at the federal and state levels? Additionally, will I be required to pay taxes on my 2025 stocks capital gains at the federal and state levels?

We cannot advise on how to file federally. But if you are considered a Michigan resident and the capital gains are taxable federally, then they would be taxable to Michigan.

11. I transferred from another university to the University of Michigan with my supervisor since 2024 Fall. I need to enter the information from two different W-2 form to Glacier. What other steps should I do?

This sounds like this is a software question. We cannot advise on software specific questions. If you have more questions, please email TreasuryOutreach@michigan.gov

12. I'm an F1 student, and so far, I do not have any income. I will be starting my part time dining hall position soon and can be a source of my income. Which tax forms do I need to fill then?

It will depend on the amount of income and withholdings, but you will most likely have to file Form MI-1040, Michigan Schedule 1, Michigan Schedule NR and Michigan Schedule W.

13. When I check from Wolverine access, I see that only Form W-2 is open for me. I came as a postdoc with J1 in December 2024, and I received my first income in December 2024. Can you explain what I should do in this case?

The issuance of forms is dependent on the organization, which in this case is the University of Michigan, so you may want to contact them. You may only have a W-2, or you could have other forms including a 1042-S, depending on your situation.

14. I have applied for an ITIN but still have not received it. How should I fill the boxes in the forms that ask for an SSN or an ITIN?

You must wait to file your Michigan Income Tax return until you have received your ITIN from the IRS.

15. I am on J1 and I am applying for federal tax. It is asking me to pay extra around \$1,900. Why is that?

Unfortunately, we cannot answer federal questions.

16. I had a scholarship in 2024, and I have a grader job starting 1/24/2025. Do I need to file a tax form for 2024?

It depends on when/how that income was distributed and reported. If the scholarship was for teaching or performing research, it may have been reported as code 19 or 20 income on Form 1042-S in which case it may be attributable to Michigan if the services were performed in Michigan.

17. I have a W-2 for half of the year, but the other half I was paid through a grant that is not taxed, and I only received a 1098-T form. I am trying to use TurboTax since that is what I have used before, but it won't recognize the 1098-T as income, it just tries to find a tax break. So essentially it just will not let me report half of my income and I am not sure how to fix that.

Unfortunately, we cannot answer software questions. We recommend you reach out to TurboTax for help.

18. Is line 12 on 1040-NR the sum of state income tax?

The Michigan return begins with federal adjusted gross income (AGI). Line 11 of the Federal 1040-NR would be equal to line 10 of the MI-1040.

19. I earned <\$5,000 from part-time job. Can I file state tax to claim the deducted tax amount?

You can file a Michigan return to claim a refund of taxes withheld, if the work was performed in Michigan and the taxes withheld were paid to Michigan.

20. I am an F1 student with a part-time job at the University of Michigan, earning only \$300. I have already applied for tax exemption and received the 1042-S form. Do I need to submit the Michigan state tax form?

You must file a return if you have taxable income in Michigan or if your federal adjusted gross income (AGI) is greater than your personal exemption allowance. While you may not be required to file a Michigan return, Treasury recommends filing a return to avoid unnecessary correspondence from Treasury.

21. Just like Glacier Tax for federal tax filing, is there a similar free software for University of Michigan students for Michigan tax filing? Or are the forms filed manually?

International Center response: International students can use [Sprintax Tax Prep Software](#) to help with the nonresident state tax filing process. Please note that the International Center staff are not able to answer tax-related questions.

22. Last year I got a state tax return around \$300, but I have not received it in my mail. Whom should I contact?

A good place to start is calling 517-636-4486 or by visiting the [Individual Income Tax eService](#) which can be accessed at [Michigan.gov/taxes](#). We recommend having your Michigan return available when you call or visit online.

23. I am first year PhD student, and I received Form 1042-S, so I should file MI-1040, Schedule NR, Schedule 1 and W. Do I have to send them by mail, or can I use a software?

It depends on the software that you use and the forms that you are filing. Based on the limited information you might be able to e-file, but you may need to paper file. You should contact the software provider for guidance.

24. For an F1 student who received 1042-S with income code 16, should we file both a federal and state tax return?

That should be scholarship income and if that is the only income you have, you most likely will not need to file a Michigan return if you are a tax nonresident. This guidance may not be applicable if there are other forms of income and tax situations.

25. If I did not file my tax return for last year, should I just mail the tax forms for last year and this year together? Can I e-file the state form?

If you are mailing returns for multiple years, it is always recommended to send them in separate envelopes/packages. E-file availability depends on your situation and software provider.

26. Is there a tool to determine if I'm a resident alien?

This is a federal determination, so the IRS is who you would contact. Their general number is 1-800-829-1040.

27. For the stipend, do we need to file it for federal and state taxes?

It depends on how the stipend was reported and what it was for. If you filed a federal return and your federal adjusted gross income (AGI) contains income that is subject to income tax in Michigan, you would be required to file a Michigan income tax return. Also, if you filed a federal tax form and you are filing from a Michigan address, we recommend you file a Michigan tax return even if you did not have any income. This may help prevent you from receiving unnecessary correspondence from Treasury.

Session 2 | March 19, 2025

28. Will this webinar be helpful for people who are residents for tax purposes or is this only targeted towards nonresident aliens?

There is some general content aimed at all taxpayers, but our examples are primarily directed towards Michigan nonresident filers. Depending on your situation you may be a Michigan nonresident even if you are filing as a federal resident. It would depend on your domicile. Your domicile is your permanent home to which you intend to return to. If Michigan is not your domicile, then you would be considered a nonresident of Michigan.

29. I am an international student and I have been using a certified tax accounting services since 2023. Recently it occurred to me that they have been filing 1040 for me instead of the 1040-NR. Is there a way to rectify this?

That would primarily be a federal issue and you should work with your preparer or another tax professional to determine the path forward. If any amendments are necessary at the federal level, they may also impact your Michigan return(s) and necessitate an amendment there as well.

30. I am an international student on an F-1 visa status. Because of the duration of my stay in the United States, I qualify as a resident alien. My home university, where I maintain full-time student status, is in Chicago and I also maintain my residence in Chicago. I am at the University of Michigan as a visiting graduate student with a fellowship (monthly stipend between September 2024 – April 2025). The duration of the fellowship is 8 months. I was informed that I have to self-report the fellowship when filing my federal tax forms for 2024 and 2025. I was not provided any tax forms by the University of Michigan. Do I have to self-report my state tax in Michigan? I am also enrolled in a Marketplace health insurance and I have received Form 1095-A from them. Would this affect whether I would have to file my state tax return in Michigan or not?

Taxability in Michigan hinges on how the fellowship was earned and distributed. If it is provided for teaching or research work at a Michigan University, it would most likely be taxable by the State of Michigan and necessitate your filing of an MI-1040 as a nonresident if your adjusted gross income (AGI) exceeds the Michigan exemption allowance.

If it was scholarship income and not received for services performed, it most likely would not be taxable by the State of Michigan, but it again depends on how it is treated and reported.

Form 1095-A will only impact your federal return and will not have a bearing on a Michigan return if it is necessary.

31. What do you mean by personal exemption amount?

The personal exemption is an amount each taxpayer may claim to reduce their Michigan taxable income. It is set by statute and can be found in the instructions and [income tax forms](#) for the appropriate tax year. For nonresidents of Michigan the personal exemption amount may be prorated based on a percentage determined by using Michigan income as the numerator and income from everywhere as a denominator. The Michigan Schedule NR works through this computation.

32. I'm an F-1 undergraduate student at the University of Michigan. If I'm receiving a scholarship from the University of Michigan last year, should I receive Form 1042-S via email? (Because I already received the W-2 through email). Or should I fill in the 1042-S table by myself and submit it? Or should I apply to someone to send this table to me?

We cannot speak specifically to how the University of Michigan distributes forms, but you would not complete it yourself; it would be issued by the appropriate organization(s). You should contact any organizations you believe you may need forms from.

33. I am a graduate student on a J1 visa. I arrived in the U.S. in January 2025, and I am working at the university as an instructor. Do I need to fill out a tax form for this income now, or should I do it next year? I also have a scholarship from my home country. Do I need to report the scholarship payments from my home country as well?

If your country has a tax treaty with the United States it could affect what is taxable here or in your home country. However, we cannot provide guidance on your tax treaty and the federal return issue you reference in your second question. That said, if you came to the United States in 2025, you should not have a filing requirement for Tax Year 2024, but that is dependent on how and when the scholarship income is/was distributed.

- 34. I'm an international student and I have a permanent home address set in Taiwan and temporary address and SEVIS address in Michigan. As long as I do not earn a total of \$5,600 during the year of 2024 I do not need to file tax at all, I can leave this meeting as it does not apply to me. I also have a CPT but it's unpaid and the CPT form stated that too.**

If your adjusted gross income (AGI) is less than your personal exemption allowance, then you would not have a filing requirement in Michigan. For nonresidents of Michigan the personal exemption amount may be prorated based on a percentage determined by using Michigan income as the numerator and income from everywhere as a denominator. The Michigan Schedule NR works through this computation. However, if you filed a federal tax form and you are filing from a Michigan address, we recommend you file a Michigan tax return even if you did not have any income. This may help prevent you from receiving unnecessary correspondence from Treasury.

- 35. Both electronic and paper filing are required? Or either of them?**

You would choose one filing method.

- 36. If I interned in a different state, but put down my residence as Michigan, then would I be subject to Michigan tax returns?**

If you are a nonresident for Michigan, you would only be subject to tax in Michigan when you earned income while physically in Michigan.

Student response: I am an international student, but I wrote down my address during my internship as Michigan. I remember my paystubs having Michigan tax taken off of them; would that mean I would file a Michigan tax return?

Treasury response: You may want to file a Michigan return to get a refund on any Michigan taxes withheld.

- 37. I earned income in Illinois and Michigan in 2024 and expect to file a federal, Illinois, and Michigan tax return. Can I e-file them all together or can I only e-file the Michigan and Federal return together?**

We cannot advise on how to file income tax for other states. Some software may allow you to e-file the Federal return and Michigan return together.

- 38. I am an international student with an F1 visa, working as a GSRA. During the summer I interned with CPT. Do I need to tax both state and federal tax?**

We cannot advise on how to file federally.

For Michigan, if you filed the federal 1040-NR, have taxable income in Michigan, and your adjusted gross income (AGI) is greater than your personal exemption allowance then you would need to file a Michigan return.

- 39. I'm on OPT right now but have not received the 1042-S form. Is it applicable for me, and where can I find this form?**

Unfortunately, that would be a question for the organization where you are participating in the OPT.

- 40. For an international student on F1 who had their tuition waived (GSI position), would they have to file something for the waiver?**

Michigan begins with federal adjusted gross income (AGI), so you would first need to determine if there is any taxable income as the result of having your tuition waived. Then, if you are required to file a federal return, it would be recommended that you file a Michigan return, even if you do not owe Michigan income tax. This will eliminate any unnecessary correspondence from Treasury.

- 41. For FICA refunds, should we contact the university's payroll office, the Michigan Department of Treasury, or the IRS?**

The FICA tax is a federal tax. We suggest starting with your university and then the IRS.

42. I worked in New York and Michigan in 2024, am I supposed to file state tax income for both separately? Or is there any way to file both state income tax in one process?

There is not a way to file both states' income taxes on one tax return. You would need to file the Michigan return separately of the New York return. Some tax software is programmed with all the states' tax returns and can file returns for multiple states.

43. For a student, which is recommended: TurboTax or Glacier?

We cannot advise on software questions.

44. I'm an international student from India and my permanent home address is in India, with a temporary address in Michigan. I have not earned anything in 2024 (was not employed in any manner in the United States), neither have I gotten a CPT yet. Do I still need to file the Form 8843 since my earning was below \$5,600?

Form 8843 is a federal form, and we cannot advise on federal forms. You can contact the IRS at their general number which is 1-800-829-1040.

You must file a Michigan return if you have taxable income in Michigan or if your federal adjusted gross income (AGI) is greater than your personal exemption allowance. While you may not be required to file a Michigan return, Treasury recommends filing a return to avoid unnecessary correspondence from Treasury.

45. I'm an international student and worked for about two months in the university dining hall, earning around \$1,000 total. Do I need to fill out Schedule W when filing my taxes? Additionally, are there any other forms I need to complete as an international student with a small income?

When filing a Michigan return as a nonresident you would need to file an MI-1040, Michigan Schedule 1, Michigan Schedule NR, and Michigan Schedule W. You would fill out the Schedule W with information provided to you on your W-2 and/or your 1099.

46. During the presentation, someone mentioned that while you may be considered a resident alien for federal purposes, you may be considered a nonresident for state taxes. What would trigger this change in status? I have been in Michigan for four months during 2024 (and will be here for four months in 2025). Would appreciate a bit more clarification on this matter.

It would depend on your domicile. Your domicile is your permanent home to which you intend to return. If Michigan is not your domicile, then you would be considered a nonresident of Michigan.

47. If I have income last year, do I need to submit form 8843?

Form 8843 is a federal form and we cannot advise on federal forms. You can contact the IRS at their general number which is 1-800-829-1040.

You must file a Michigan return if you have taxable income in Michigan or if your federal adjusted gross income (AGI) is greater than your personal exemption allowance. While you may not be required to file a Michigan return, Treasury recommends filing a return to avoid unnecessary correspondence from Treasury.

48. If I get a grant and there is 14% tax on it, can I get this 14% tax back or not?

Due to your specific situation, please email TreasuryOutreach@michigan.gov so we can better assist you.

49. I was employed as a contractor, and as an employee for two different companies this tax year. I know I will have to submit multiple forms for federal taxes (W-2 and W-4). Can I submit them under the same Michigan 1040 form?

Yes, multiple W-2's and other sources of income can be reported on the Michigan Schedule W as long as they are for the same tax year.

50. Do you guys have recommendations for CPAs for international students?

We are not able to direct you to tax preparers.

51. What is the difference between Form W-2, Form 1042-S, and Form 1099? I only got W-2 sent by the University, does this mean I only have to submit W-2?

Form 1099 encompasses a number of forms (e.g. 1099-INT, 1099-NEC, 1099-MISC, etc.) and is simply a different class/reporting structure of income, same as Form W-2 and Form 1042-S. If your W-2 encompasses all the income you received during the year, it may be the only form you should receive, but if you received other forms of income such as scholarships and fellowships, you may receive additional forms.

52. Do we have to report earnings from Form 1099 when filing state taxes as well or is it just for federal? It depends on your residency status, the type and source of the income, and other factors. For example, a 1099-INT for interest income, may not be taxable by the state if you are a Michigan nonresident, but if you received a 1099-NEC (non-employee compensation) and performed the work in Michigan, it will most likely be taxable by the state, regardless of your residency status.

53. I only have Form W-2, 1095-C and 1098-T. Do I need to submit all of them? I do not see 1095-C and 1098-T in my tax software as option.

Unfortunately, we cannot speak to the specifics of your situation or software.

54. Which software do you recommend?

Unfortunately we cannot recommend certain software over others.

International Center response: While the International Center does not have any official recommendations, you can read about [Sprintax tax preparation software](#) on our website.

55. If the income is lower than \$5,600 and it is only earned by working at the university, do we have to fill out the Michigan tax return in addition to the federal one?

You may not have a requirement to file a Michigan return. However, for nonresidents of Michigan the personal exemption amount may be prorated based on a percentage determined by using Michigan income as the numerator and income from everywhere as a denominator. The Michigan Schedule NR works through this computation. Additionally, if you would like to potentially avoid unnecessary correspondence, and/or request a refund of any Michigan income taxes withheld, it may be in your best interest to file a Michigan return.

56. With regards to the MI-1040 form, it does not have any section to enter fellowship amount.

Any taxable fellowship income that is included in federal adjusted gross income (AGI) would flow through to the Michigan return since federal AGI is the starting point for the Michigan return. If that fellowship income is not taxable by the State of Michigan, you would need to subtract it by completing the appropriate lines on Schedule 1 and Schedule NR. If the fellowship income is taxable by the State of Michigan, it would already be included in your Michigan taxable income.

57. I have both a 1042-S and a W-2 form. I used SprinTax to file my state taxes, but the form it generated only includes the amounts from the W-2 and does not account for the 1042-S. Although this does not affect my final refund amount, the form I received differs from the one shown in your demonstration. Do I need to file again?

Unfortunately, I cannot speak to your specific situation based on the information provided. You could try to contact TreasuryOutreach@michigan.gov

58. As an international student, which forms should I fill out to deduct taxes, such as my rent and car insurance?

Michigan does not have a statute that allows for rent and car insurance to be deducted from Michigan taxable income.

59. Does the Individual Income Tax eService allow for filing online or does it only allow us to monitor the refund status?

At this time, the [IIT eService](#) has limited functionality and you cannot use it to file online. You can currently check your refund status, update your address, and correspond with Treasury directly about your tax account, as well as other functions through the Individual Income Tax eService. There are tutorials for the various options on the [Individual Income Tax eService Help Center](#).

Student response: Thank you. I guess I need to mail my state tax documents to Michigan State.

Treasury response: You can look into other tax preparation software or working with a tax professional to see if you are eligible to e-file.