

Tax Forms Relevant to F-1 and J-1 Visa Holders

Institution → Non Resident Alien

Form	Purpose
W-2	Wage and tax form issued to institution employees
1042-S	Form that functions like the W-2 to report wages for those with tax treaties and statement for NRA's who have taxable scholarships, self employment or performance fees

Non Resident Alien → Institution

Form	Purpose
W4 Employee's Withholding Allowance Certificate	Form for the employer to withhold correct amount of federal income tax. NRA's must: (1) Check "single" even though they are married; (2) cannot claim family allowances (except from Mexico, Canada, Korea and students from India); (3) write "NRA" in line 6; (4) cannot write "exempt" in line 7.
W8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding	Form to confirm foreign status of a non U.S. person, claim that the person is the beneficial owner of the income, and claim a reduced rate or exemption from withholding if applicable by treaty.
8233 Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual	Form for tax withholding exemptions by treaty for personal services (i.e., teaching, research, independent contractors, honoraria recipients, etc.) performed at the institution, or on non service scholarships. Form must be filed for each year it applies.

Non Resident Alien → IRS

Form	Purpose
W7 Application for IRS Individual Taxpayer Identification Number	Application form for individuals who are required to have a taxpayer identification number, but who do not have, or are not eligible for a Social Security Number. (Mail to: ITIN Operation, Austin, TX)
8843 Statement for Exempt Individuals and Individuals With a Medical Condition	Form that exempts international students from being treated as RA's. All NRA's need to file 8843 whether or not they made any income. Due on June 15, 2010, if not accompanying the 1040NR/EZ.
1040NR U .S. Nonresident Alien Income Tax Return	Tax return for NRA (long form): claim dependents from residents of Mexico, Canada, Korea and students from India only; claim itemized deductions; claim unreimbursed employee expenses (moving, travel, continuing education). Due on April 15, 2010.

1040NREZ U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents	Tax return for NRA (shortform): single/joint filers, no dependents, make less than \$100,000, and do not claim itemized deductions. Due on April 15, 2010.
8833 Treaty Based Return Position Disclosure	Any aliens filing to justify nonpayment of a tax due to treaty benefits. Form 8833 is filed along with the 1040/1040NR if there has been an error in withholding.
1040X Amended U.S. Individual Income Tax Return	Form to amend errors and/or claim refunds for retroactive treaty benefits ("Cinderella" clause). See 1040X instructions for additional information.
843 Claim for Refund and Request for Abatement	Request for FICA refund or penalty abatement: If the employer has erroneously withheld Social Security taxes from student's paycheck and does not agree to refund the student.
8316 Supplement to 843	Supplement for 843 Refund Request (Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa).
4868 Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	Request to apply for 6 more months of extension to file a U.S. individual income tax return. However, individual must pay estimated taxes owed to IRS by April 15 th .

Remember!!

All NRA's must file Form 8843, regardless of employment. Students/Scholars who did not receive any wages subject to U.S. income tax withholding must file Form 8843 by June 15, 2010.

Students/Scholars who received wages subject to U.S. income tax withholding must file all of their tax forms by April 15, 2010.

Forms Pertaining to Resident Aliens (RAs)

Resident Alien → IRS

Form	Purpose
1040EZ Income Tax Return for Single and Joint Filers With No Dependents	Tax return (shortform) for students/scholars who have passed the substantial presence test and are Resident Aliens for tax purposes.
1040 U.S. Individual Income Tax Return	Tax return (longform) for students/scholars who have passed the substantial presence test and are Resident Aliens for tax purposes.

Resident Alien → Institution

Form	Purpose
W9 Request for Taxpayer Identification Number and Certification	Form to request claims on exemption for resident aliens in the “saving clause” of a tax treaty.

Miscellaneous & Updates

- **1099INT, Report of Interest Income (from banks).** No need for NRAs to report.
- **1098T, Tuition Payments.** NRAs cannot claim Hope/Lifetime Learning Credits
- **1040C, U.S. Departing Alien Income Tax Return.** Form for those who intend to leave the United States to report income received or expected to be received for the entire tax year, or to pay the expected tax liability on that income. Form 1040C will successfully be filed after they receive a Certificate of Compliance (or a Departure Permit) from their local IRS Field Office before they leave the United States. The certificate is NOT required for certain individuals, including B1, B2, F1, F2, H3, H4, J1, J2, M1, M2, TN, Q. For additional specifications, refer to *Instructions for Form 1040C*, or consult a tax professional.

References and Online Resources

IRS Website Forms and Publications: www.irs.gov

IRS Forms and Publications Phone Number: 18008293676

Order free copies of IRS forms and publications

Useful IRS Publications:

Pub 501, Exemptions, Standard Deduction and Filing information

Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations

Pub 519, U.S. Tax Guide for Aliens (comes out in April for the previous year)

Pub 901, U.S. Tax Treaties

Pub 4512 (2009), Electronic Toolkit for Nonresident Alien VITA Sites <http://www.irs.gov/pub/irspdf/p4152.pdf>

Internal Revenue Service International Tax Help 2155162000

New Jersey State Tax Forms:

<http://www.state.nj.us/treasury/taxation/forms.htm>

New Jersey Taxpayer Hotline: (609) 2926400

ISTAXES, online tax software system for NRAs: www.istaxes.com

CINTax Software Tax software developed specifically for NRA international students:

<http://www.arcticintl.com/cintax.asp>

Turbo Tax: free online federal tax filing system: <http://turbotax.intuit.com/>

