

Tax Forms

All international students are required to file paperwork for yourself and any dependents every year with the Internal Revenue Service (IRS), the federal government's tax office. This is true whether or not you earned income. Tax forms are due on April 15 every year, and they cover the events of the previous calendar year. We are not tax experts and we recommend you seek professional advice.

All Students: Establishing Nonresidency

You must establish if you were a nonresident for tax purposes. If you have maintained status, have been in the U.S. for less than 5 years, have not been on a different visa, and have not applied for a change of status, you should be considered a nonresident. **All students claiming nonresidency must complete Form 8843 for yourself and any dependents.** Visit <https://www.irs.gov/forms-pubs/about-form-8843>. If this is not the case, you will need to consult the IRS guide for the Substantial Presence Test: <https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>.

Tax on Income

If you have earned income in the United States, you must file and pay taxes in addition to filing Form 8843. This includes work on or off campus. Please recall that all paid employment off-campus should be reflected on your I-20 as CPT or OPT; unauthorized employment violates your student status. Your employer should have withheld taxes from your paychecks and will issue you a W-2 form. You will be paying federal, state, and local taxes. If you qualify as a nonresident, you will file the form 1040-NR. If you are single, you can file the 1040-NR-EZ. Visit <https://www.irs.gov/forms-pubs/about-form-1040-nr>.

Scholarships: There are strict rules about scholarships. Money from outside the U.S. is not taxed, but certain scholarships awarded to degree-seeking students for expenses other than tuition and fees may be taxed. If you received a taxable scholarship, Bellarmine will ask you to complete a Form W-8BEN for any Bellarmine scholarships and then issue a Form 1042-S to you, which you will need to file your taxes. If you do not have a Social Security Number, you will need to include an application for an ITIN with your tax forms: <https://www.irs.gov/forms-pubs/about-form-w-7>.

Tax Treaties: Certain countries have treaty agreements with the U.S. that influence how scholarships or students are taxed. Consult the IRS: <https://www.irs.gov/individuals/international-taxpayers/tax-treaties>.

Advice and Other Important Information

- Most online software (such as TurboTax) cannot file for international students, or charge an extra fee
- The local Louisville government provides tax help to low-income people. Some LABC staff have been certified to work with international students. Contact them for help at <https://www.labcservices.org>.
- Keep a copy of your tax documents for seven years.
- Extensions for 1040-NR: <https://www.irs.gov/forms-pubs/extension-of-time-to-file-your-tax-return>.
- Detailed tax information and instructions for international students can be found on the IRS website at <https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>.