**International Students Tax Information**

Where can I get assistance filing my taxes?

WCU’s IPS and Payroll Offices are neither qualified nor permitted to assist students/scholars with their tax liability. Students will need to seek assistance from the IRS website [http://www.irs.gov](http://www.irs.gov/) and the NC Department of Revenue [http://www.dor.state.nc.us](http://www.dor.state.nc.us/)

You can also seek a professional tax preparer and pay a fee for their filing services. In Sylva, two options are H&R Block: <http://www.hrblock.com/tax-offices/local-offices/#!/en/office-profile/32273?otppartnerid=9192&campaignid=pw_mcm_9192_0111> and Liberty Tax: https://www.libertytax.com/income-tax-preparation-locations/16822.html

You can also use tax software to file your taxes (generally paid). For international students completing non-resident taxes, two options are Glacier Tax Prep: <https://www.arcticintl.com/gtp.asp> , and TurboTax (partnered with Sprintax), <https://www.sprintax.com/non-resident-alien-tax-1040nr-turbotax.html>.

Which tax forms am I required to file?

The answer to this is based on if you made money in the US in the year.

If you had U.S. source income in the year:

* Form 8843
* Form 1040NR, or Form 1040 NR-EZ
* State tax (D-400 for NC)

If you have no U.S. source income:

* Form 8843

I have to file taxes even if I did not work last year?

Yes, all individuals who have non-resident status must file Form 8843. You do not need to have either a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN) to submit Form 8843. Individuals who must file Form 8843 include:

* All international students, and scholars who are non-resident for tax purposes, regardless of whether they had any earned income or how many days they were in the U.S. during the calendar year.
* All F-2 and J-2 visa holders, regardless of age. Each Form 8843 must be mailed in a separate envelope.

What is considering “making money”, to know if I had U.S. source income?

You need to determine whether you received U.S. source income during the calendar year. A detailed summary of what is considered U.S. source income for the purpose of tax returns is below.

| **Item of Income** | **Factor Determining Source** |
| --- | --- |
| Salaries, wages, other compensation | Where services performed |
| Business income: Personal services | Where services performed |
| Business income: Sale of inventory -purchased | Where sold |
| Business income: Sale of inventory -produced | Where produced (Allocation may be necessary) |
| Interest | Residence of payer |
| Dividends | Whether a U.S. or foreign corporation\* |
| Rents | Location of property |
| Royalties: Natural resources | Location of property |
| Royalties: Patents, copyrights, etc. | Where property is used |
| Sale of real property | Location of property |
| Sale of personal property | Seller's tax home (but see *Personal Property,* in Chapter 2 of Publication 519, for exceptions) |
| Pensions | Where services were performed that earned the pension |
| Scholarships - Fellowships | Generally, the residence of the payer |
| Sale of natural resources | Allocation based on fair market value of product at export terminal. For more information, see IRC section 1.863–1(b) of the regulations. |
| \*Exceptions include: a) Dividends paid by a U.S. corporation are foreign source if the corporation elects the Puerto Rico economic activity credit or possessions tax credit. b) Part of a dividend paid by a foreign corporation is U.S. source if at least 25% of the corporation's gross income is effectively connected with a U.S. trade or business for the 3 tax years before the year in which the dividends are declared. | |

<http://www.irs.gov/Individuals/International-Taxpayers/Nonresident-Aliens---Source-of-Income>

What are Tax Treaties countries?

Many students and scholars come from countries that have tax treaties with the U.S. This means that you may be able to earn a certain amount of money in the U.S. without having to pay federal tax if your country has a tax treaty with the U.S. Publication 901 provides information on any tax treaty your country may have with the U.S. <http://www.irs.gov/publications/p901/index.html>

Do I need to pay Social Security and Medicare taxes?

Students and scholars who are not considered tax residents for tax purposes are exempt from paying Social Security and Medicare taxes. (This exemption does not apply to J-2s with work authorization).

If you are a non-resident for tax purposes and your employer has withheld Social Security and Medicare taxes, you can claim these taxes back from the employer or through filing IRS Form 843 and 8316. If your employer is WCU, you can contact HR/Payroll to claim these taxes back, if applicable.

What documents do I need to receive in order to complete my tax forms?

If you received wages:

* W-2: Wage and Tax Statement
  + If you worked at WCU, go to MyCat to download your W2
  + If you worked off-campus, you should receive W-2s from all employers. Contact the employer directly if you do not receive this form.
* 8233: Exemption From Withholding on Compensation for Independent (and Certain Dependent)

Personal Services of a Nonresident Alien Individual

* 1042-2: Foreign Person’s U.S. Source Income Subject to Withholding
  + If you were exempt from federal taxes because of a tax treaty\*\*
  + If you received a non-qualified\* scholarship/fellowship
* 1098-T: Tuition Statement
  + If you received a form 1098-T, please disregard it unless you have been in F1 or J1 status for 5 years or more and have been employed. Otherwise, you are not eligible to claim this benefit as part of your tax return.

\*A scholarship/fellowship is considered to be non-qualified if it was used for expenses other than tuition and mandatory fees at the University. Any amount that exceeds tuition and mandatory fees is taxable. \*\*You may be exempt from being taxed if your home country has a tax treaty with the U.S. Any amount that exceeds the amount of your tuition and mandatory fees at the University is considered taxable income and is reported on a Form W-2.

Do I need a Social Security Number?

You do not need a Social Security Number to file the 8843. A Social Security Number (SSN) or ITIN is required when filing your Form 1040NR or Form 1040 NR EZ. Your tax form will be returned to you by the IRS if you file without listing one of these numbers. If you do not have a SSN or ITIN at the time you file your taxes, you may apply for an ITIN in conjunction with filing your tax return.

Where do I mail my federal tax forms (1040NR, 1040NR-EZ and Form 8843)?

All non-resident federal tax forms mailed to:

Department of Treasury

Internal Revenue Service Center

Austin, TX 73301-0215

If enclosing a payment mail the form to:

Internal Revenue Service Center

P.O. Box 1303

Charlotte, NC 28201-1303

When are the tax filing deadlines?

If you had U.S. source income (bank interest is not considered U.S. source income):

April 15, 2015 (Federal and State Tax Forms)

If you had no U.S. source income:

June 15, 2015