**1.** **I am a Nonresident Alien; do I have to file a U.S. Income Tax Return?**

If you are a foreign student that has received a scholarship that will exceed the cost of attendance, and will pay for living expenses such as room and board, contact the [Payroll and Tax Compliance Office](file:///S:\FSS\FS\PTC\PTC-Shares\Tax%20Specialists\TAX%20SPECIALIST%20WEBPAGE\FAQ_Non-Resident_Alien%20061114.docx) to set up an appointment to discuss U.S. income tax. The office is located in the JCK building, 5th floor, room 582, and the phone number is 512-245-8708.

If you are a foreign student and you will be working on campus as an employee, contact the [Payroll and Tax Compliance Office](http://www.txstate.edu/payroll/) to set up an appointment to discuss employee payroll taxes. The Payroll office is located in the JCK building, 5th floor, room 516, and the phone number is 512-245-8310.

If you receive any income from Texas State or receive scholarship payments that pay your living expenses, you will receive tax reports from the university for the calendar year that begins January 1st and ends December 31st. The tax reports will be issued in late January of each year for the prior calendar year. The tax reports are:

* A W-2 form will be sent to you on January 31st. if you received taxable employment income.
* A 1042-S form will be sent to you on March 15th if you received non-qualifying scholarship payments.
* A 1042-S form will be sent to you on March 15th if you received wage income that is non-taxable due to a tax treaty.

When you have received all of the income tax forms from employers and scholarship providers, you will file the IRS income tax form for nonresident aliens:

* 1040NR-EZ or Form 1040NR.

The [Payroll and Tax Compliance Office](http://www.txstate.edu/payroll/) will conduct training sessions for nonresident alien students to teach how to complete the 1040NR-EZ or 1040NR using special tax software available online. The tax software is only available via a password issued by the International Office. The link to the software will be announced by the [International Office](http://www.international.txstate.edu/) when it is ready to be used. The announcement will come in mid-February or March. The Payroll and Tax Compliance office will send an invitation to you to attend one of several training sessions during February, March and April of each year.

Although the university can teach you how to file your tax returns, we cannot provide personal tax advice. For personal tax advice, contact your personal tax advisor.

**2. What is a non-qualifying scholarship payment?**

A non-qualifying scholarship payment is the portion of a scholarship that pays for living expenses such as room and board. It may be paid to you in the form of a cash refund from scholarship funds that exceed the cost of tuition and fees.

For more information on Nonresident Alien payments and reporting requirements, see Texas State [PPS 03.09.06](http://www.fss.txstate.edu/policies/03_09_06/contentParagraph/0/document/FSS+PPS+03+09++06.pdf).

**3. What happens if I fail to file my taxes?**

If you owe taxes and don't file, the IRS can assess penalty and interest and seize U.S. bank assets for repayment. Fines and penalties can often amount to more than the original tax debt.

There can also be immigration consequences for failing to file taxes. Applicants for permanent residency "green cards" are frequently asked to show proof of tax filing for previous years in the U.S. Therefore, it is important to save a copy of each tax return.

**4. How can I get assistance filing U.S. income taxes?**

Nonresident aliens must file the 1040NR or 1040NR-EZ, and cannot use U.S. tax software such as TurboTax. There is online tax software developed specifically for use by nonresident aliens to prepare nonresident alien tax returns. The [International Office](http://www.international.txstate.edu/) has set up a link to access this software, and will notify you when this link is active. The link is only available via a password issued by the International Office.

Each year, the International Office sends an email notification to all international students with instructions as to how to log in and access the tax software. The announcement will come in mid-February or March. You must wait until the International Office notifies you that the software is available for use. If you try to access the software too soon -- before the International Office has sent a notice to you, the website will not have been updated with the current year information and you will not be able to log in. The link will only be active for a limited period of time. Tax returns are due by April 15th.

To access the tax software, nonresident aliens will log in through the [International Office webpage](http://www.international.txstate.edu/) using their Texas State Bobcatmail username and password. Nonresident aliens who are not students at Texas State may use the tax software by calling the International Office and requesting a password. Once in the International Office webpage, follow the instructions to access the tax software. For questions, contact the International Office. The contact phone number is 512-245-7966.

The [Payroll and Tax Compliance Office](http://www.txstate.edu/payroll/) will conduct training sessions for nonresident alien students to teach how to complete the 1040NR-EZ or 1040NR using the tax software provided on the International Office webpage. The Payroll and Tax Compliance office will send an invitation to you to attend one of several training sessions during February, March and April of each year.

Although the university can teach you how to file your tax returns, we cannot provide personal tax advice. For personal tax advice, contact your personal tax advisor.

**5.** **I am a nonresident for tax purposes. Can I claim the Tuition Tax Credit or the Earned Income Credit?**

No. Nonresident aliens cannot claim the Tuition Tax Credit or the Earned Income Credit. Once you qualify to file as a resident alien for tax purposes, you may be eligible to claim these credits.

**6.** **I just received my W-2 for the wages I earned in the prior year. Can I file my taxes now?**

Not necessarily. If you are from a country which has a tax treaty with the U.S., or you received a U.S. based scholarship or fellowship, you may also receive Form 1042-S from the Payroll and Tax Compliance Office. This form is generally mailed about 1 month later than Form W-2 and you will need to have both forms before you can file.

**7.** **Should I keep copies of my tax return and other tax forms?**

Yes. Always keep copies of your tax return, W-2, 1042-S, 1099 bank interest statements and any other pertinent forms as proof that you have filed. The IRS can audit individual returns for up to 3 years following the filing deadline and your tax records are essential in proving your case.

**8.** **What is the deadline for filing my tax return?**

If you are filing Form 1040NR-EZ or Form 1040NR, the deadline to file is April 15. You can file an extension with the IRS if you need more time, however, you must still pay taxes due by April 15th.

**9. I need tax forms or additional help or information. Where can I get the necessary forms or assistance?**

There is online tax software developed specifically for use by Nonresident Aliens to prepare U.S. tax returns. The [International Office](http://www.international.txstate.edu/) has set up a procedure to access this website, and will notify you when this software is available. In addition, the [Payroll and Tax Compliance](http://www.txstate.edu/payroll/) Office will conduct training sessions for nonresident aliens on how to complete the tax returns.

For specific personal tax advice, you must contact your tax advisor or a qualified tax preparation service.

**10.** **I am leaving the country before I can file my taxes. What should I do?**

Make sure that the Payroll and Tax Compliance Office has your permanent address so that Form W-2 and/or Form 1042-S can be mailed to you. You may be able to access the tax software through the International Office website at Texas State and file your U.S. taxes from abroad. You should contact the [International Office](http://www.international.txstate.edu/) and ask for a password. Save copies of all forms submitted for your records.

**11.** **Do I have Social Security and Medicare taxes withheld from my salary?**

F and J visa holders are not subject to Social Security or Medicare taxes as long as they are considered a "nonresident alien for tax purposes" (IRS Publication 519, page 42 and 43).

**12.** **My address has changed, how do I notify Texas State of my address change so that I will receive my W-2 and/or1042-S?**

International students must change their address with the Registrar's office. However, in order to receive tax forms, you must also notify the Payroll and Tax Compliance Office. The phone number is 512-245-2543.

**13.** **I lost my 1042S form. Can I print a new one off the web?**

No 1042S data is available on the web; contact the Payroll and Tax Compliance Office at 512-245-2543 to request a copy.

**14.** **I am a tax preparer.** **The student I am trying to assist has not received his W-2 and/or 1042S forms. What should I do now?**

If the student has not received the tax forms, direct them to the Payroll and Tax Compliance Office. The phone number is 512-245-2543.