

2017 Tax Information For International Students

The United States tax system requires EVERY NONIMMIGRANT present in the US in 2017 to file a form with the Internal Revenue Service (whether you worked or not). This also applies to your spouse and children on F-2 visas.

If you were not in the United States in 2017, you do not need to file any forms this year.

Tax Filing Deadlines

Did you work in the USA in 2017?

- **NO** - If you did not work or earn any income in the US in 2017 (or for F2 dependents) **complete and mail Form 8843 before June 15, 2018.**
- **YES** - If you worked in 2017 **complete and mail BOTH the 8843 and federal tax forms (1040NR/1040NR-EZ plus Form 8843) before April 17, 2018.**

DO NOT File Electronically using TurboTax, H&R Block, or other free online tax services.
The IRS does not allow 1040 NR or 1040NR-EX to be filed electronically

I Did Not Work - What Forms Do I File?

Complete and mail federal Form 8843: no charge to complete this form

- Download the form at <https://www.irs.gov/pub/irs-pdf/f8843.pdf>
- Complete the name and address information, Part I, and Part III.

Form 8843 Department of the Treasury Internal Revenue Service	Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only. ▶ Go to www.irs.gov/Form8843 for the latest information. For the year January 1—December 31, 2017, or other tax year beginning _____, 2017, and ending _____, 20____	OMB No. 1545-0074 2017 Attachment Sequence No. 102
Your first name and initial _____ Last name _____ FIRST NAME _____ LAST NAME (only if you have)>>> _____		Your U.S. taxpayer identification number, if any SSN or ITIN _____
Fill in your addresses only if you are filing this form by itself and not with your tax return	Address in country of residence ADDRESS IN YOUR HOME COUNTRY	Address in the United States ADDRESS IN U.S. WHERE YOU LIVE NOW
Part I General Information		
1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ visa type ; first entry on that visa _____		
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. visa type you are now - if F-1 just write F-1. If your Change of Status was approved in 2017, write your new visa type + date approved _____		
2 Of what country or countries were you a citizen during the tax year? your country of citizenship _____		
3a What country or countries issued you a passport? country that issued your passport _____		
b Enter your passport number(s) ▶ write your passport number _____		
4a Enter the actual number of days you were present in the United States during: 2017 # days _____ 2016 # 0-365 _____ 2015 # 0-365 _____		
b Enter the number of days in 2017 you claim you can exclude for purposes of the substantial presence test ▶ same # as 4a _____		

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2017 ► Foothill College, 12345 El Monte Rd, Los Altos Hills, CA 94022 Phone: 650-949-7777
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ► Nazy Galoyan, Dean of International and Enrollment Services, Foothill College 12345 El Monte Rd, Los Altos Hills, CA 94022 Phone: 650-949-7771
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2011 ? 2012 ?
2013 ? 2014 ? 2015 ? 2016 ? . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2017, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ► explain if this applies to you

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 17227H

Form **8843** (2017)

- Sign and date on the bottom of page 2.
- Every person (your spouse and children) should mail each form in a separate envelope.
- You can buy stamps at your local Post Office. Some grocery stores, gas stations, Walgreens, CVS, Safeway, and Wells Fargo also sell stamps.
- **Mail the completed form to:**


Department of Treasury
Internal Revenue Service Center
Austin, TX 73301-0215

I Worked and Received Income - What Forms Do I File?

You will complete and mail both Form 8843 and federal tax forms - Form 1040NR or 1040NR-EZ. (In USA more than 5 years? See section Residency Status for Tax Purposes).

DO NOT File Electronically using TurboTax, H&R Block, or other free online tax services. The IRS does not allow 1040 NR or 1040NR-EX to be filed electronically: you must print, sign and mail the tax returns/forms.

2 programs specialize in international student taxes: Glacier Tax Prep and Sprintax. They cost around \$39, and are a quick and easy way to prepare your federal tax forms online, including the

Form 8843. **Both programs review tax treaties for exemptions - more  for you!**

<https://www.glaciertax.com/Spt/Begin>

<https://sprintax.com>

- You may need to file a California tax return if your individual or family gross income is over \$16,000. Go to <https://www.ftb.ca.gov/individuals/FileRtn/> to determine if you need to file a California return.

Employer Documents: W-2

To complete your federal and state tax forms, you will need one or more forms that state your income: most students will receive a W-2 Form from each employer.

Worked at Foothill in 2017? Your W-2 is available from your Employee tab in MyPortal (if you consented to an electronic W-2).

- **No electronic consent?** Your W-2 was mailed to the address on file in MyPortal at the end of January.
- **Questions about your Foothill W-2 form?**
 - Contact the Payroll Office:
 - Your Last/Family Name begins with A-B-C-D-E-F-G-H-I-J-K or L
 - Contact Lena Nguyen at 650-949-6257 or at nguyenlena@fhda.edu
 - Your Last/Family Name begins with M-N-O-P-Q-R-S-T-U-V-W-X-Y or Z
 - Contact Joey Zhou at 650-949-6263 or at zhoujoey@fhda.edu
 - Contact the Financial Aid and Student Employment office at (650) 949-7470
 - **Recently Moved?** Give your new address to the Financial Aid Office immediately!

Worked off campus in 2017?

If you do not receive a W-2 by the middle of February, you should contact your employer's payroll department. Be sure your employer has your new address if you have recently moved.

Residency Status for Tax Purposes

The forms that you need to file depend on your status. For federal tax purposes, you must first determine whether you are considered a NON-RESIDENT or a RESIDENT alien.

Have you lived in the USA for less than 5 calendar years? **

- **YES:** You are a "non-resident alien" for federal tax purposes. You can use *Glacier Tax Prep* or *Sprintax* software to file your taxes.
- **NO:** You may be considered a resident alien and may be taxed like a US citizen. We highly recommend that you use a paid tax preparer to file your taxes.

**Check your tax status by taking the Substantial Presence test on the IRS website:
<https://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>

International Office staff CAN NOT help you complete your tax forms.