



# SUNY POLY

## Tax Information for F-1 International Students

**\*IMPORTANT\***

**Please understand, SUNY Poly and ISS staff are not tax experts, and cannot address any personal tax questions.**

SUNY Poly recommends students consult with a certified accountant or a tax filing company designed specifically for international students to make your tax filing easier.

All questions about tax filing should be directed to your chosen accountant or company.

**The ISS office cannot answer any specific tax filing questions.**

### **A Word of Advice About Filing Income Tax**

**Most international students are not eligible to use online tax preparation software such as TurboTax or H&R Block.**

**These programs are designed for U.S. residents, and calculate taxes at a different rate than international students must use.** They also do not generate the required 8843 form. If you are an international student who is a nonresident for tax purposes (see more information below), beware of filing your taxes as a U.S. resident would. Tax preparation software might calculate a higher refund than you should actually receive. This can result in:

- Being audited by the IRS
- High penalties and back interest payments, including money seized by the government from your bank account
- Denial of future visa or permanent residency applications

**\*IMPORTANT\***

The Internal Revenue Service (IRS) is the U.S. government agency responsible for collecting taxes and enforcing tax laws.

**The deadline to file your annual taxes is:**

**April 15**

***The IRS will never contact you by email, text, or social media.***

If the IRS needs information, they will contact you by mail.

The IRS will never threaten to deport you or tax you on money that originated outside the U.S. If your family sent you money to pay for your tuition and expenses, you do not have to pay taxes on those funds.

### Do you need to file taxes?

If you were in the U.S. at any time last calendar year, *even if you didn't earn any income*, you are responsible for completing certain tax forms every year.

As an international student in the U.S., it's important that you understand the tax requirements of your visa.

***You are legally required to file a tax return if you worked in the U.S. or received a stipend, grant or allowance (over a certain amount).***

***Even if you didn't work or receive income in the U.S., you're still legally obliged to file a Form 8843 with the IRS.***

#### **\*IMPORTANT\***

**Most individuals are required to file both FEDERAL and STATE taxes every year.**

Every U.S. state has their own tax requirements, and you likely need to file taxes for every state you have lived or worked in during the prior year.

**If you earned no U.S. income last year:**

- Complete and submit Form 8843 to the IRS.

- Complete the top portion and part III, print it, sign it on page 2, and mail it to the address in the instructions on page 3.

**If you earned income in the U.S. last year:**

- In most cases, you must submit federal and state income tax forms to the government, in addition to the 8843 form.
- SUNY Poly has partnered with **Sprintax** to guide F and J visa holders through their tax filing.
  - Access Sprintax's SUNY Poly portal through the email you received from the ISS at the start of the semester.
    - This email will be sent to you every year between January-February.
  - If you are a nonresident for tax purposes (see more information about this below), Sprintax will complete your federal tax forms free of charge and will complete your state tax forms for a small fee.
  - After using Sprintax, you must follow the instructions provided to fully file your annual federal AND state taxes.

*If you were not an enrolled student at SUNY Poly last year (because you were engaged in OPT/STEM OPT, transferred to SUNY Poly from another U.S. school, etc.), you will not receive an email with a code from us.*

- This Sprintax fee waiver is for students actively enrolled in coursework in the prior year.
- You may still prepare your taxes through Sprintax by going directly to their website and paying their fee. (approximately \$35.95 for federal and \$25.95 for state)

**\*IMPORTANT\***

*If you arrived in the U.S. in January of the current year, you do not need to do anything regarding taxes for this year.*

## "Nonresident" vs "Resident" for Tax Filing Purposes

For federal tax purposes, most international students with F or J visas are "nonresidents for tax purposes." Therefore, international students are subject to different criteria than U.S. citizens or permanent residents when paying taxes in the U.S.

*If you have been physically present in the U.S. for an extended period (approximately 5 years for F-1 students/2 years for J-1 students), you are considered a "resident for tax purposes," even if*

you are a non-resident immigrant for immigration purposes. Sprintax will determine whether you are a resident or nonresident for tax purposes and guide you on what forms to file.

- Being considered a resident for tax purposes affects only how you file your taxes and how you will be taxed—it does not affect your immigration status or the tuition that you pay at SUNY Poly.

***Additionally:*** Individuals who meet the “Substantial Presence” requirements are not eligible to use Sprintax and need to file the same tax forms as US citizens do (federal and state). Sprintax will direct you to the correct forms.

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### What is a tax refund? What if I owe money?

When you began your employment in the U.S., you completed documents with your employer that provided information about how much to tax each paycheck you received. Ideally, this calculation will be exactly right, so at the end of the year, you neither owe, nor are owed, any money, however, very rarely is this process 100% accurate.

Most likely, you either owe some money towards your annual income tax or will be issued a tax refund if you were paying more than required each paycheck.

- If too much tax money has been withdrawn from each paycheck, then you will receive this money in the form of a refund when you file your taxes.
- If you have paid too little from each paycheck, you will be required to pay the difference owed.

In both situations, after filing annual taxes, you earn the exact amount of money intended and pay the correct amount of taxes for your yearly wages.

## Tax Forms: Which do you need?

Sprintax, or an accountant if you choose to hire one, will assist you with completing and filing the forms you need to file. You do not need to figure out which forms you are required to submit on your own if you are using Sprintax software to file your taxes.

*The following forms are common tax forms which students may receive/utilize:*

### Form W-2: Wage and Tax Statement

This form reports the income you received from wages and salary from your employer. It also states how much has already been withheld from your income for taxes. **Anyone who works on campus will receive this form from SUNY Poly.**

### Form 1042-S

This form is used by the university to report to the IRS:

1. Salaries and wages that are exempt from Federal income tax due to a treaty between the employee's country of residence and the United States
2. Scholarship or fellowship income that is taxable or exempt from Federal income tax under an income tax treaty

*Scholarship or fellowship grants used to pay certain expenses such as tuition, registration and other mandatory fees are not taxable, and not reportable on Form 1042-S.*

### Form 1098-T

This form is used for qualified educational expenses that residents, for tax purposes, can use to file for education tax benefits.

If you are a non-resident for tax purposes, you are not eligible for education tax benefits and should not submit this form for tax filing.

### Form 8843

Form 8843 is not actually a U.S. income tax return form. It is an **informational statement required by the IRS for nonresidents for tax purposes**. It should be filled out for every nonresident present in the U.S. for the previous year, including spouses, partners, and children.

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## About Sprintax

SUNY Poly has arranged **free access to Sprintax Tax Preparation** for students enrolled at SUNY Poly. Sprintax will guide you through the tax preparation process, prepare the necessary documents, and even check if you are due a refund

*To utilize SPRINTAX services:*

1. Register with Sprintax and follow the simple instructions
2. Complete the online questionnaire
3. Enter the code that was sent to you in email by the ISS into the box on the '*Review your order*' page
4. Sprintax will prepare your tax return and even check if you are due a refund.

In past years, international students were not allowed to e-file their taxes and had to print, sign and mail their documents. **Some international students can e-file and will receive instructions from Sprintax if they are eligible.**

\*\* If you have any questions, please email Sprintax at [hello@sprintax.com](mailto:hello@sprintax.com)

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## Additional Resources

If you would like to learn more, please review the information:

- [Internal Revenue Services](#)
  - [Introduction to Residency Under U.S. Tax Law](#)
  - [IRS References for Foreign Students and Scholars](#)
- [Study in the States: STEM OPT Hub FAQ](#)
- [Sprintax](#)
  - [Sprintax Blog](#)