



Non-resident Tax Review

Nonresident Aliens

- Nonresident students, teachers, or trainees temporarily in the U.S. in F, J, M, or Q immigration status must file returns **if** they have income that is subject to withholding, even if no tax was withheld.
- To claim a treaty benefit, they must file a return.
- No need to file when wages are less than the amount of one personal exemption (\$3,900 for 2013), except to claim a refund of withheld tax.
- Most non resident aliens do not qualify for the standard deduction

Form 8843

- All non resident aliens, entitled to exclude their presence in the US, must file a Form 8843
 - For our purposes, this means students, if they have been in the US for any part of 5 years or less
 - For scholars, for any part of 2 years or less, in the last 6 years.

What to do?

- If you are a non resident for tax purposes and have no income, or less than \$3,900 in income, and no withholding, you just need to file a Form 8843 for yourself and any family members who are non residents for tax purposes
- Follow the emailed instructions

What to do?

- If you are a non resident for tax purposes and have income greater than \$3,900, you may need to file an income tax return.
- Make an appointment to come to the VITA site

What to do?

- If you are a resident for tax purposes (F visa and more than 5 years and J scholars for more than 2 years) and have income greater than \$10,000, or if you have less income and withholding, you may need to file an income tax return.
- Make an appointment to come to the VITA site

Appointment Times

- On the hour
- 3/12 Wednesday 2pm-8pm
- 3/14 Friday 10am-4pm
- 3/17 Monday 2pm-8pm
- 3/21 Friday 10am-4pm
- 4/11 Friday 10am-4pm