

Below is information about which tax forms may need to be completed depending on your visa type.

Note: The information below is to be used solely as a guide. Filing federal and state income tax forms is the personal responsibility of each international student and scholar. Information on this form is not a substitute for advice obtained from the Internal Revenue Service or a qualified tax professional.

VISA TYPE	SITUATION	FEDERAL FORMS	STATE FORMS
F-1/J-1 STUDENTS	Arrived in the United States in 2017	You do not have to complete any forms for the 2016 tax year	
	Was in the United States in 2016 Did <u>NOT</u> Earn Money/Income in 2016	Form 8843	Not Needed
	In the United States for all or part of 2012, 2013, 2014, 2015, 2016 year Earned Money/Income 2016	Form 8843, Form 1040NR-EZ or 1040NR [NR= Non-Resident]	Form 540NR [NR= Non-Resident]
	Arrived in the United States in 2011 or earlier Earned Money/Income 2016	Form 1040EZ or 1040 [You are considered a Resident Alien for tax purposes]	Form 540
J-1 SCHOLARS	Arrived in the United States in 2017	You do not have to complete any forms for the 2016 tax year	
	Did <u>NOT</u> Earn Money/Income in 2016	Form 8843	Not Needed
	In the United States for all or part of 2015 and 2016 year Earned Money/Income in 2016	Form 8843, Form 1040NR-EZ or 1040NR [NR= Non-Resident]	Form 540NR [NR= Non-Resident]
	Arrived in the United States 2013 or earlier	Form 1040EZ or 1040 (Resident Alien for tax purposes)	Form 540
H-1B or TN	Have been in the in the United States less than 183 days in 2016	Form 1040NR-EZ or 1040NR [NR= Non-Resident]	Form 540NR [NR= Non-Resident]
	Have been in the United States more than 183 days in 2016	Form 1040 [Resident Alien for tax purposes]	Form 540

BASIC TAX VOCABULARY	
ALIEN	Any person who is not a United States citizen
COMPENSATION/EARNINGS	Money for work performed; wages, salaries
INCOME	Money earned by work or investments; wages, salaries, tips, some scholarship and fellowship grants
INCOME TAX RETURN	Statement filed [completed and submitted] by the individual taxpayer to the Internal Revenue Service and State of California
INTERNAL REVENUE SERVICE	The taxation agency of the United States where you file your personal income tax return and report your immigration status.
RESEARCH SCHOLAR/TEACHER	Person who is not a student and who is temporarily in the United States on a J visa
STUDENT	Person temporarily in the United States on an F and J visa
U.S. SOURCE INCOME	All income, gain or loss from U.S. sources
W-2	Standard tax form showing the total wages paid to an employee and the taxes withheld during the calendar year: prepared by an employer for each employee. Generally, distributed during the last week of January until the second week of February.
WITHOLDING	U.S. income tax automatically taken from your paycheck

2016 Income Tax Return Deadline APRIL 18, 2017 (TUESDAY)

Tax Preparation Resources

- **H&R Block**
4255 Campus Dr., Suite B-142, Irvine, CA 92612
 - Tel No. (949) 856-1040
 - Hours of Operation: 9am to 9pm (during weekdays), hours may vary please call ahead
 - Ask for **Phyllis Wan** (Tax preparers for International Students/Scholars Resident or Non-Resident for Tax purposes)
- **Glacier Tax Prep International Tax Preparation Software for Nonresident Aliens** - A web-based nonresident tax preparation system designed primarily for students, scholars and researchers to complete the required federal tax forms.
<https://www.glaciertax.com/>

IRS –Internal Revenue Service

- 1-800-829-1040 Toll-Free, Live telephone assistance for individuals
- Hours of Operation: Monday – Friday, 7am to 7pm your local time

NOTE: When calling you may ask questions to help you prepare your tax return or ask about a notice you have received, but the IRS will not file your taxes for you. Please be aware that when you conclude your discussion, their system will not permit you to return to your original responder.

Disclaimer: The IC accepts no liability for the content of this information/list, or for the consequences of any actions taken on the basis of the information provided. We are not connected with, nor are we an affiliate with the agencies/companies listed above.