When filing a tax return, a nonresident does all three of the following:
- Reports all US-source income for the entire previous tax year
- Calculate the amount of income tax you should have paid during the previous tax year
- Declares the amount of income tax actually paid during the previous tax year

- If you paid too much, you may be due a refund.
- If you paid too little, you may owe the IRS some money.

Nonresidents may be eligible for an exemption of tax through a tax treaty between their country of residence and the United States. Currently, there are tax treaties with over 60 countries and each one is unique.

Social Security Number (SSN): F-1 students are not eligible for a SSN without an employment offer. ISSS can help you obtain the appropriate letter to accompany the SSN application. Once the SSN is issued to you, please present the card to Human Resources.

Individual Taxpayer Identification Number (ITIN): This number is issued to nonresidents who have a federal tax filing requirement and do not qualify for a SSN. A nonresident not eligible for a SSN who is required to file a U.S. tax return only to claim a refund under the provisions of a U.S. tax treaty needs to have an ITIN. Note: A new ITIN may need to be assigned by the IRS if a # was previously issued and has not been included on a tax return in the past 3 years.

Form 8843 is required for ALL F and J visa holders who are nonresident aliens for tax purposes. Form 8843 simply states to the U.S. government the number of days you were present in the U.S. during the calendar year so that those days can be excluded for purposes of the substantial presence test.

Form 1040NR (NR-EZ) for 2016 must be postmarked on or before April 18, 2017. Include with your tax return one or more of the applicable forms listed below:
- Form W-2 for wages earned from an employer
- Form 1042-S for scholarship/fellowship, internship, and other income or any income exempt by U.S. tax treaty
- Form 8843 (must be filed even if you have no income to report)

Filing federal income tax forms is the personal responsibility of each international student. Staff members of Business Office and International Programs at Trinity University are not trained tax professionals and cannot provide tax advice.

Additional Helpful Information:
- Tax returns and instructions can be downloaded from the IRS website: http://www.irs.gov/

Suggestion: Be sure to make a photocopy for your records of all tax forms that you complete before mailing it to the IRS. It may be necessary to refer to a previous year’s tax return or to produce evidence that you submitted a tax return for a previous year. Certified mailing is generally acceptable evidence of mailing a tax return to the IRS.