

2008 Tax Filing Requirements for F-1 Students

Note: You are required to file a form, even if you did not work...

Tax Season

With the start of each new year, people across the USA get ready to do their taxes. This is how the state and federal governments verify that the correct amount of tax was paid throughout the year. If you were employed in the U.S. in 2007, you should have received a form from your employer that shows your gross income and the amount of tax withheld from your paycheck during the 2007 calendar year. This form, called a W-2, usually arrives in January or February. For detailed information, forms and deadlines please see the numbers/links listed below.

If you were physically present as an F-1 visa holder for any part of 2007, but you did not work, you still need to send in Form 8843. Details are noted below.

Deadlines

If you were employed in the U.S. in 2007, file your tax return by: **April 15, 2008.**

If you were not employed in the U.S. in 2007, but you were physically present, you need only send in **Form 8843** by **June 16, 2008.**

(Form 8843 is the “Statement of Exempt Individuals Form,” which means you are in special student visa status in the U.S.)

Forms

Forms needed if you were employed in the U.S. in 2007:

- ✓ **Form 1040NR-EZ** (U.S./Federal)
- ✓ **Form 540 NR Short Form** (State of California)
- ✓ **Form(s) W-2** (You received this from your employer in January/February. It reflects your US income in 2007.)
- ✓ **Form 8843** (Federal Student Exemption Form)

Form needed if you were not employed during 2007:

- ✓ **Form 8843** (Federal Student Exemption Form)

How to obtain forms

You may obtain Form 1040 NR EZ and Form 8843 online at www.irs.gov, or by phone at **1-800-829-3676**. Go to www.ftb.ca.gov to download Form 540 NR. Remember to print only the “short form” and instructions for the 540 NR (unless you are married, filing separately). If you print the long form, you will get 56 pages! The short form, including instructions, is only a few pages. These forms are also available at most local libraries and city post offices.

(See reverse for helpful resources and tips)

Helpful Resources

Should you have general questions about accessing the above information, call the International Student Program at (714) 895-8146 or come by in person. Though we are not permitted by law to provide direct tax advice, the ISP can offer referral information.

Contact the IRS toll free help line at (800) 829-1040 for 1040 NR EZ questions. To receive help from a live attendant follow the menu options by choosing the following selections to the questions you will be asked when calling this number.

Question 1 Press 1 for "Individual Tax Return Questions"
Question 2 Press 5 for Live Attendant

Once you are connected to a live attendant, indicate that you have a "nonresident tax filing" question and you will be transferred to someone who can help you. If you prefer to read more information about taxation of nonresidents, download **Publication 519** (U.S. Tax Guide for Aliens) from the IRS website. You may also get help on the web at www.irs.gov. Click on "Individual" then click on "International Taxpayer." Scroll down and click on the "International Students and Scholars" link. You will find several International (alien tax filing) topics to click on. Many of these topics are for more complicated tax filings with property, foreign income, dual citizenship, etc. so most of these will not apply to your basic filing.

Contact the Franchise Tax Board at (800) 852-5711 for 540 NR questions. To receive help from a live attendant follow the menu options by choosing the following selections to the questions you will be asked when calling this number.

Question 1 Press 1 for "Personal Income Tax"
Question 2 Press 6 for "Other Questions"

Other useful information regarding Federal filing (Form 1040 NR EZ):

New exception for filing this year: F-1 nonresident individuals who earned less than \$3,400 may not have to file a 1040 (see page 2 of Form 1040 NR EZ Instructions under "Who Must File"). If you have a detailed question when calling the IRS helpline, you may leave your question and a phone number with an attendant and a representative will respond within 3 working days with your answer.

Tips

- ✓ Be sure to make a copy of all of your records before you mail them in.
- ✓ Follow the line-by-line instructions with your forms to be sure you fill in the forms correctly.
- ✓ Be sure to sign and date your forms.
- ✓ Don't hesitate to contact the numbers listed above for help.
- ✓ **If you need professional help completing your tax forms you should seek professional advice from a reputable tax preparation company before mailing your forms. Such companies can be found in the telephone directory (yellow pages) under "tax return preparation." There is a fee for this service.**
- ✓ Remember, the college cannot complete these forms for you or give you tax advice but we are happy to refer you to appropriate resources!