



### 2016 Tax Information For International Students

The United States tax system requires EVERY NONIMMIGRANT present in the US in 2016 to file a form with the Internal Revenue Service (whether you worked or not). This also applies to your spouse and dependents/children on F-2 visas.

If you were not present in the United States in 2016, you do not need to file any forms this year.

### Tax Filing Deadlines

Did you work in the USA in 2016?

- **NO** - If you did not earn any income in the US in 2016 (or for F2 dependents), the last day to mail federal Form 8843 is June 15, 2017.
- **YES** - If you worked in 2016, the last day to mail your federal and California tax forms (1040NR/1040NR-EZ plus Form 8843) is April 18, 2017.

### I Did Not Work - What Forms Do I File?

Complete and mail federal Form 8843:

- Download the form at <https://www.irs.gov/pub/irs-pdf/f8843.pdf>
- Complete the name and address information, Part I, and Part III. Sign and date on the bottom of page 2.

Your first name and initial		Last name	Your U.S. taxpayer identification number, if any
<b>FIRST NAME</b>		<b>LAST NAME</b> (only if you have #s >>)	<b>SSN or ITIN</b>
Fill in your addresses only if you are filing this form by itself and not with your tax return	Address in country of residence		Address in the United States
	<b>ADDRESS IN YOUR HOME COUNTRY</b>		<b>ADDRESS IN THE UNITED STATES</b>
<b>Part I General Information</b>			
1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ <b>type of visa; first entry on that visa</b>			
b Current nonimmigrant status and date of change (see instructions) ▶ <b>visa type you are now; if F-1, just write F-1</b>			
2 Of what country were you a citizen during the tax year? <b>your country of citizenship</b>			
3a What country issued you a passport? <b>country that issued your passport</b>			
b Enter your passport number ▶		write your passport number (#)	
4a Enter the actual number of days you were present in the United States during:			
2016 # 2015 # 2014 #			
b Enter the number of days in 2016 you claim you can exclude for purposes of the substantial presence test ▶ <b>same # as 4a</b>			

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2016 ► Foothill College, 12345 El Monte Road, Los Altos Hills, CA 94022. Phone: (650) 949-7777
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2016 ► Vinita Bali, Dean of International Programs, Foothill College  
12345 El Monte Road, Los Altos Hills, CA 94022. Phone: (650) 949-7077
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2010 ? 2011 ?  
2012 ? 2013 ? 2014 ? 2015 ?. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? . . . . .  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2016, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . .  Yes  No
- 14 If you checked the "Yes" box on line 13, explain ► explain if it applies to you

- Every person (your spouse and children) should mail the form in a separate envelope.
- **Mail the completed form to:**

Department of Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0215

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## I Worked and Received Income - What Forms Do I File?

Most students will file a 1040NR or 1040NR-EZ to pay their federal taxes. (In USA more than 5 years? See section Residency Status for Tax Purposes). You also need to file the Form 8843.

**We recommend students file their taxes through Glacier Tax Prep for \$39, a service exclusively for international students.** Glacier is a quick and easy way to prepare your federal tax forms online, including the Form 8843. Glacier even reviews tax treaties for exemptions!

<https://www.glaciertax.com/Spt/Begin>



Glacier Tax Prep is an online system; it does not file the tax return electronically (the IRS does not allow these forms to be filed electronically). You must print, sign and mail the tax returns/ forms generated by the software.

- You may need to file a California tax return if your individual or family gross income is over \$16,000. Go to <https://www.ftb.ca.gov/individuals/FileRtn/> to determine if you need to file a California return.

**International Student Office staff CAN NOT provide tax advice.**

## **Employer Documents: W-2 (most students) or 1042-S**

To complete your federal and state tax forms, you will need one or more forms that state your income: a W-2 (most students) or 1042-S from each employer.

### **Worked on campus in 2016?**

Your W-2 may be available electronically from your Employee tab in MyPortal (if you completed the electronic consent form).

- **No electronic consent?** Your W-2 was mailed to the address on file in MyPortal at the end of January.
- **Questions about your Foothill W-2 and/or 1042-S forms?**
  - Contact the Payroll Office:
    - Your Last/Family Name begins with A-B-C-D-E-F-G-H-I-J-K or L
      - Contact Lena Nguyen at 650-949-6257 or at [nguyenlena@fhda.edu](mailto:nguyenlena@fhda.edu)
    - Your Last/Family Name begins with M-N-O-P-Q-R-S-T-U-V-W-X-Y or Z
      - Contact Luisa Herrera at 650-949-6263 or at [herreraluisa@fhda.edu](mailto:herreraluisa@fhda.edu)
  - Contact the Financial Aid and Student Employment office at (650) 949-7470
    - **Recently Moved?** Give your new address to the Financial Aid Office immediately!

### **Worked off campus in 2016?**

If you do not receive a W-2 and/or 1042-S by the middle of February, you should contact your employer's payroll department. Be sure your employer has your new address if you have recently moved.

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## **Residency Status for Tax Purposes**

The forms that you need to file depend on your status. For federal tax purposes, you must first determine whether you are considered a NON-RESIDENT or a RESIDENT alien.

Have you lived in the USA for less than 5 calendar years? \*\*

- **YES:** You are a "non-resident alien" for federal tax purposes. You can use the *Glacier Tax Prep* software to file your taxes.
- **NO:** You may be considered a resident alien and may be taxed like a US citizen. We highly recommend that you use a paid tax preparer to file your taxes.

\*\*Check your tax status by taking the Substantial Presence test on the IRS website:  
<https://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>

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