

Taxes

Overview

You may have received some tax forms from your Academic Training supervisor or college/university in the U.S. These forms are to prepare you for U.S. tax season, which begins January 1st and ends on April 15th each year. During this time, all people residing in the U.S., including international students and scholars, for any time between January and December of the year prior, are required to comply with U.S. tax requirements.** Although IIE is not responsible for providing any direct assistance with your Federal, State or City/Local tax filing preparation, we would still like to give some general guidance:

U.S. Tax Filing and Forms

If you were present in the U.S. for any part of 2014 but did not earn any U.S. source income in 2014**, then you must:

Complete and submit Form 8843. Under the provisions of the Tax Reform Act of 1986, certain scholarships made to foreign students are generally subject to withholding for income tax purposes and may lead to tax liability unless the scholarship is used to pay tuition or other instructional fees. Even though your scholarship funds from the Government of Brazil (“foreign sourced”) are not subject to withholding, it is your sole responsibility, as required by the Internal Revenue Service (IRS) to complete and submit Form 8843. This form and instructions can be found at <http://www.irs.gov/uac/Form-8843,-Statement-for-Exempt-Individuals-and-Individuals-With-a-Medical-Condition-1>. **You do not need to request a SSN to complete this form.**

If you were present in the U.S. for any part of 2014 AND earned any U.S. source income in 2014**, then you must:

- Complete and submit Form 8843 as mentioned above.
- Complete and submit Form 1040NR or 1040NR-EZ or Form 1040 or Form 1040-EZ (depending on if you are considered a Resident or a Nonresident for tax purposes).*
- Complete and submit any required State, City/Local tax forms for the state(s), cities/localities in which you lived/worked.*

*If you earned any U.S. source income you need to contact your employer (approved AT provider) to see which appropriate tax documents they have processed for you. These tax documents (W-2, Form 1099MISC, etc.) are generally issued and sent in January of the subsequent year, and summarize income earned and the taxes withheld or already paid to the respective federal, state, city and/or local governments.

**Even if you were not present in the U.S. for any part of 2014 and/or did not earn any U.S. source income in 2014, you should still make special note on these requirements now so you can plan accordingly throughout your authorized program as well as make appropriate arrangements prior to your departure from the U.S.

Application for Social Security Number (SSN)

In order to file any U.S. income tax forms other than the Form 8843, you must have a SSN . **You do not need a SSN to complete Form 8843.** However, if your AT provider paid you, you need to have a SSN to complete additional forms. Upon approval of your Request for Academic Training (AT), IIE issued you an AT Authorization Letter. This letter serves a dual purpose:

1. a letter of support to apply for SSN and
2. official work authorization documentation you can provide to your approved AT provider. For information on how to apply for a SSN, please see the BSMP Handbook found at <http://www.iie.org/Programs/Brazil-Scientific-Mobility/Current-Students>.

Tax Filing and Preparation Assistance

Although IIE and your employer are not required to provide you with any tax-filing assistance, there are several resources that you can approach for help understanding this process.

International Student and Scholar Office – many ISSO's have workshops and/or have contracted specialized tax preparation software or services to help their international students with tax filings.

Local IRS Taxpayer Assistance Centers – most communities have assistance centers that are open to the public and provide tax preparation services and advising (<http://www.irs.gov/uac/Contact-Your-Local-IRS-Office-1>).

State/City Departments of Revenue – many state/city governments have specific websites that list forms, instructions and other resources that can provide guidance on filing obligations.

Other Helpful University Resources – the following websites are very helpful in trying to understand tax filing requirements and forms for international students. Your university may provide additional resources as well:

- University of Cincinnati (<http://www.uc.edu/international/services/taxes.html>)
- University of Tennessee (<http://www.uthsc.edu/international/taxfaq.php>)

FAQs

Q: If I didn't get paid for my Academic Training, do I need a SSN?

A: No, all you will need to submit is a Form 8843, and you do not need a SSN or to complete the Form 8843. If you are certain that you did not receive any U.S. source income, you do not need to apply for a SSN.

Q: If I already have an ITIN, does that mean I can't get a SSN?

A: No. If you have an ITIN, you can still get a SSN. However, you can not have both an ITIN and a SSN for tax filing purposes. When you do receive your SSN, you will need to rescind your ITIN by sending a letter to the IRS with copies of your ITIN and SSN documentation. Your local IRS office will be able to advise you further on this process.

Q: If I file the Form 8843, doesn't that mean I will be charged for taxes? Why do I have to file this if I didn't earn any money for my Academic Training?

A: If you did not receive any U.S. source funding in the tax year, you are not required to send a tax return (form 1040NR) to the Internal Revenue Service (IRS), but you are required to send a Form 8843 to the IRS.

Q: I already have a SSN from when I previously worked or lived in the United States. Can I just use this one or should I get a new one?

A: If you already have a SSN, do not apply for a new one. Each person gets only one SSN during his or her lifetime. The SSN you received earlier will be the only one you should ever apply for. If you can't remember if you already have a SSN or not, make sure to find out by contacting the Social Security Administration.

Q: I am not participating in Academic Training but would still like a SSN or need one so that I can rent a car or sign up for an apartment. Can you send me a work authorization letter or other documentation so that I can receive one?

A: No. IIE can't provide work authorization letters for any other purpose than to permit authorized Academic Training activities. If you are facing issues because you have no SSN, please ask your local IRS office for guidance.