



As an international student, it is important to know that there are two separate set of tax laws in the U.S. One is for Nonresident Aliens, and the other is for U.S. Citizens/Permanent Residents/Resident Aliens. Nonresident Aliens are subject to different tax filing laws/regulations. First, it is important to determine whether you are a Nonresident or Resident Alien under the IRS Substantial Presence Test (SPT) for Federal tax purposes so you know what taxes you are responsible for paying and how to correctly file your annual U.S. Tax Return.

Nonresident Aliens in F-1 or J-1 status do not have to pay Social Security or Medicare Tax. Generally, you generally have five lifetime exempt years in F-1 status as a Nonresident Alien. For example, if your very first F-1 or J-1 entry date to the U.S. was in 2011 (month does not matter), your five exempt years as a Nonresident Alien will be 2011-2015. You will become a Resident Alien for tax purposes for tax year 2016. Once you become a Resident Alien for tax purposes, you will have to pay Social Security and Medicare tax.

The Substantial Presence Test can be complicated and when calculating the SPT, you will need to go back to year 1985 when determining the days present in the U.S. Also, each immigration/visa category has different rules for residency calculation purposes.

If you are an F-1 Nonresident Alien working off campus in OPT/CPT, you will need to contact the Human Resources or Payroll office of your employer and let them know that you are a Nonresident Alien for tax purposes for your exempt Nonresident years. They may request information from you to verify that you are not a U.S. Citizen such as your passport, visa, entry date, etc.

If you are not sure of your residency status under the SPT, please come to my office for assistance.

For W-4 Federal tax withholding purposes, you should not be filling out this form on your own if you are a Nonresident Alien. You should tell your employer that you are a Nonresident Alien, and they should know how much withholding tax to deduct from your pay. As a Nonresident Alien, your employer must use the special withholding table for Nonresident Aliens. I have provided links below that will explain how you or your employer needs to complete the W-4 Form for you to sign.

Nonresident Alien Tax Withholding Information:

<http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Student-Liability-for-Social-Security-and-Medicare-Taxes>

<http://www.irs.gov/Individuals/International-Taxpayers/Withholding-Exemptions---Personal-Exemptions---Form-W-4>

<http://www.irs.gov/pub/irs-pdf/p519.pdf>

Our office of Nonresident Alien Tax Services is available to assist the international community prepare their annual U.S. income tax return due to the IRS by April 15th each year. Everyone who works and is paid in the U.S. including students receiving taxable scholarships are required to file an annual tax return. F and J students and dependents are also required to complete an 8843 Form even if you did not work. The Nonresident Alien tax filing software (Foreign National Tax Resource - FNTR) is available free for your use. Please email me and request the FNTR access code/instructions, pick them up in my office, or schedule an appointment in our office. International Students and Scholars (Nonresident Aliens) should NOT use tax preparation software such as TurboTax, or see tax filing service providers like H&R Block, Liberty Tax Service, etc. Nonresidents file a different type of tax return than a U.S. Citizen or Resident Alien.

We do not work for the IRS and we are here to assist you in understanding the U.S. tax system and your individual tax return filing requirement. We are located in SSC-A 131 Student Accounts Office.

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