

# UNIVERSITY OF SOUTH FLORIDA TAX GUIDE FOR FOREIGN STAFF AND STUDENTS

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## **Chapter 1. Nonresident Alien or Resident Alien.....pg. 3**

### **Introduction**

You should first determine whether, for income tax purposes, you are a nonresident alien or a resident alien. If you are both a nonresident and resident in the same year, you have a dual status. Dual status is explained later. Also explained later are a choice to treat your nonresident spouse as a resident and some other special situations.

**Topics this chapter discusses:**

Chapter 5. Figuring Your Tax.....pg. 24

Introduction

After you have determined your alien status, the source of your income, and if and how that income is taxed in the United States, your next step is to figure your tax. The information in this chapter is not as comprehensive for resident aliens as it is for nonresident aliens. Resident aliens should get publications, forms, and instructions for U.S. citizens, because the information for filing returns for resident aliens generally is the same as for U.S. citizens.

If you are both a nonresident alien and a resident alien in the same tax year, see chapter 6 for a disc6 (e)9.1 nn sa-1.6.1 ( di)5( s.1 ( di) lin.

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## **Chapter 8. Paying Tax Through Withholding or Estimated Tax.....pg. 37**

### **Introduction**

This chapter discusses how to pay your U.S. income tax as you earn or receive income during the year. In general, the federal income tax is a pay as you go tax. There are two ways to pay as you go. 1. Withholding. If you are an employee, your employer probably withholds income tax from your pay. Tax also may be withheld from certain other income—including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the U.S. Treasury in your name. 2. Estimated tax. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. P

Chapter 11. Departing Aliens and the Sailing or Departure Permit.....pg. 49

Introduction



# Identification Number

U.S. tax returns for nonresident aliens are filed on Form 1040-NR. This form is used to report income and pay taxes on that income. It is similar to Form 1040 for U.S. citizens and residents. The instructions for Form 1040-NR are available on the IRS website.

**Identification Number**  
You must provide your identification number on Form 1040-NR. This number is used by the IRS to identify your tax returns. If you do not have an identification number, you may be required to file a return without one, but you will not be able to claim a refund.

**Capital Gains and Dividends**  
Capital gains and dividends are treated differently from other types of income. They are subject to different tax rates. If you are a nonresident alien, you may be exempt from paying U.S. tax on capital gains and dividends if you are a student with an F-1 visa.

**I am a student with an F-1 visa. I was told that I was an exempt individual. Does this mean I am exempt from paying U.S. tax?**  
If you are a student with an F-1 visa, you may be exempt from paying U.S. tax on your income. However, you must file a tax return to claim this exemption. You should consult with a tax professional for more information.

**a nonresident alien. I re...**  
If you are a nonresident alien, you may be subject to U.S. tax on your income. The tax rules for nonresident aliens are more complex than for U.S. citizens and residents. You should consult with a tax professional for more information.

**Non-Resident Spouse Treated as a Resi...**  
If you are a U.S. citizen or resident and your spouse is a nonresident alien, you may be able to treat your spouse as a resident for tax purposes. This can allow you to file a joint tax return and claim a refund.

**When to file**  
You must file your tax return by a certain deadline. For most taxpayers, this deadline is April 15th of the following year. If you are a nonresident alien, you may have a different deadline.

**Where to file**  
You must file your tax return with the IRS. You can file your return electronically or by mail. If you are a nonresident alien, you may need to file your return in a different country.

**Scholarships, Grants and Awards**  
Scholarships, grants, and awards are generally exempt from U.S. tax. However, there are exceptions. You should consult with a tax professional for more information.

\* If you are a candidate for a degree, you may be able to exclude from your income the

as an *alien* in chapter 1.

*alien* in chapter 8.

Nonresident aliens can claim some of the same itemized deductions

**I am a nonresident alien, tempo-**

**I am an alien who will be leaving**

I am a nonresident alien, temporarily or permanently in the United States.	I am a nonresident alien, temporarily in the United States.	I am a nonresident alien, temporarily in the United States.	I am an alien who will be leaving the United States.
Charitable contributions	Charitable contributions	Charitable contributions	Charitable contributions
State and local taxes	State and local taxes	State and local taxes	State and local taxes
Mortgage interest	Mortgage interest	Mortgage interest	Mortgage interest
Tuition and fees	Tuition and fees	Tuition and fees	Tuition and fees
Scholarships and fellowships	Scholarships and fellowships	Scholarships and fellowships	Scholarships and fellowships



**HELPFUL LINKS:**

**Payroll and Tax Services**

<https://www.usf.edu/business-finance/controller/payroll/payrollnra.aspx>

**On-Campus Employment - Office of International Services**

<https://www.usf.edu/world/international-services/employment/on-campus-employment/index.aspx>

**USF World tax info**

<https://www.usf.edu/world/international-services/immigration/taxes.aspx>

**IRS Tax forms, instructions and publications**

[www.irs.gov/forms-instructions](http://www.irs.gov/forms-instructions)