

# International Student Taxes

## 2023 Tax Year Overview

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*[lcsc.edu/international](http://lcsc.edu/international)*

# In this presentation, we will discuss:

- What is taxable
- Who needs to file taxes
- Which forms are needed
- Where to find tax information and resources
- How to file a tax return
- Which methods/services we recommend



# A Quick Disclaimer

- The IPO can provide you with information and resources; however, we are not tax professionals;
- Filing on your own can be a time-consuming and frustrating process;
- International student taxes are different than U.S. resident taxes;
- We highly recommend using a paid international student tax filing service like [Sprintax](#)



# Types of Taxes in the USA

- **Income Tax: Taxes on money you earn**
- Sales Tax: Taxes on things you buy
- Excise Tax: Taxes you pay for special goods, like fuel and cigarettes
- **Payroll Tax: Social Security and Medicare tax**
- Property Tax: Taxes you pay on your property/home
- Estate Tax: Taxes on transferred property when someone dies
- Gift Tax: Taxes you must pay for gifts of cash or goods

*Please note: taxes can vary depending on where you live*



# International Student Taxes

## What is taxable income?

- **Wages** from an on-campus or off-campus job
- **Scholarships** that pay for room and meal plan

## What isn't subject to taxation?

- **Scholarships** that pay for tuition and fees

## What about the FICA tax (Social Security/Medicare)?

- Not required to pay if in USA < 5 years
- Employers may withhold from all workers' wages
- You can file for a refund



# Who needs to file taxes?

All U.S. international students (non-resident aliens on an F or J visa) must file regardless of whether they have earned an income or not.

\*See the flow chart on the next slide to see what forms you need to file based upon your situation





**Student**

**In USA  
< 5 years**

**No taxable  
Income**

**Form 8843**

**Taxable Income:  
Wages, Room & Board  
Scholarships**

**You have an  
SSN**

**Form 8843**

**Form 1040NR  
Instructions**

**Idaho Form 43  
Instructions**

**You don't  
have an SSN**

**Form W-7  
Instructions**

**Form 8843**

**Form 1040NR  
Instructions**

**Idaho Form 43  
Instructions**

**In USA  
5+ years**

**Form 1040  
Instructions**

**Idaho Form 43  
Instructions**

Form **8843** Statement for Exempt Individuals and Individuals With a Medical Condition  
For use by alien individuals only.

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. **102**

Department of the Treasury Internal Revenue Service  
Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.  
For the year January 1 – December 31, 2023, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your U.S. taxpayer identification number (TIN), if any \_\_\_\_\_

Address in country of residence \_\_\_\_\_ Address in the United States \_\_\_\_\_

**Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.**

IDAHO State Tax Commission Form **43** 2023  
Part-year Resident and Nonresident Income Tax Return

Amended Return? Check the box.  State Use Only

See page 15 of the instructions for reasons to amend, and enter the number that applies.

For calendar year 2023 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Please Print or Type	Your first name and initial _____ Last name _____	Your Social Security number (required) _____ <input type="checkbox"/> Deceased in 2023
	Spouse's first name and initial _____ Last name _____	Spouse's Social Security number (required) _____ <input type="checkbox"/> Deceased in 2023
	Current mailing address _____	Forms and instructions available at <a href="http://tax.idaho.gov">tax.idaho.gov</a>

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ Foreign country (if not U.S.) \_\_\_\_\_

Form **1040-NR** Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return **2023**  
OMB No. 1545-0074 IRS Use Only— or staple in the \_\_\_\_\_

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_. See separate instructions.

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your identifying number (see instructions) \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Form **W-7** Application for IRS Individual Taxpayer Identification Number  
(Rev. August 2019) OMB No. 1545-0074

Department of the Treasury Internal Revenue Service  
For use by individuals who are not U.S. citizens or permanent residents. See separate instructions.

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.  
Before you begin:  
• Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).

Reason you're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

Application type (check one box):  
 Apply for a new ITIN  
 Renew an existing ITIN

**a**  Nonresident alien required to get an ITIN to claim tax treaty benefit  
**b**  Nonresident alien filing a U.S. federal tax return  
**c**  U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return  
**d**  Dependent of U.S. citizen/resident alien If d, enter relationship to U.S. citizen/resident alien (see instructions) \_\_\_\_\_



Click on the form images to open site with forms and instructions



# Where Can I Learn More About U.S. Taxes?

The [Foreign Students, Scholars, Teachers, Researchers and Exchange Visitors](#) page on the IRS website has specific information for LC State International Students.

You can learn more about tax treaties on the [United States Income Tax Treaties - A to Z](#) page.





# Tax Reminders

## Due Date

You must file your 2023 taxes by  
**Monday, April 15, 2024**

Filing your taxes electronically is recommended to minimize errors and for faster refunds (when applicable).

# Get ready to file: gather your tax information

- W2: Wage and Tax Statement(s)
- 1098T: Tuition Statement
- 1095A: Health Insurance Marketplace Statement
- \*1042-S: Foreign Person's U.S. Source Income



\*Certain Scholarships/Grants and other income

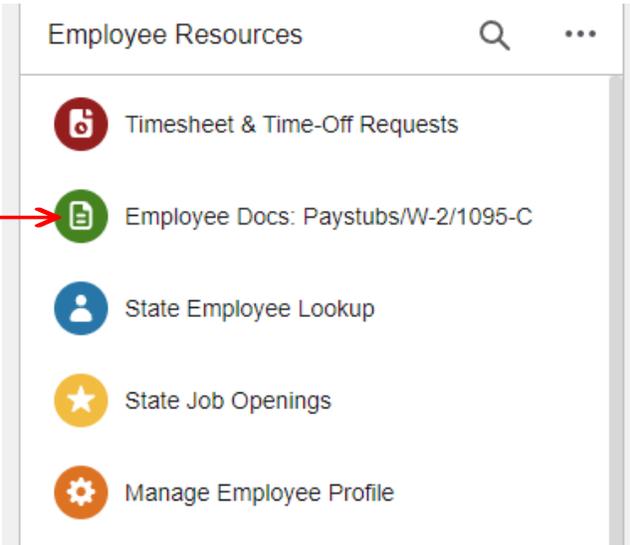
# W-2 Wage and Tax Statement

For on-campus jobs:

Sample W-2

[Log in to Luma](#)

W-2 will be available January 31st



For off-campus jobs and Sodexo, access it through the employee self-service system (or receive by mail)

		a Employee's social security number 511515000		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.				
b Employer identification number (EIN) 826000952			1 Wages, tips, other compensation 4,400.12		2 Federal income tax withheld 353.00					
c Employer's name, address, and ZIP code State of Idaho P.O. Box 83720 Boise, ID 83720-0011			3 Social security wages 4,400.12		4 Social security tax withheld 65.14					
			5 Medicare wages and tips 4,400.12		6 Medicare tax withheld 15.23					
			7 Social security tips		8 Allocated tips					
d Control number 007XXX			9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. SWIFT, TAYLOR X 500 1 <sup>st</sup> AVENUE LEWISTON, ID 83501			11 Nonqualified plans		12a See instructions for box 12					
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
			14 Other		12c					
f Employee's address and ZIP code					12d					
15 State Employer's state ID number ID 000001114		16 State wages, tips, etc. 4,400.12		17 State income tax 300.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name



# 1098T: Tuition Statement

LEWIS & CLARK STATE COLLEGE

Hello,  
Choose a category to get started.

- Student Accounts**  
Here you can view your latest statement and make a payment online.
- Tax Information**  
Here you can change your consent for e-delivery of tax information.
- Student Planning**  
Here you can search for courses, plan your terms, and schedule & register your course sections.

Available on  
[WarriorWeb](#):  
1098T form  
and Statement

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	<b>2021</b>	<b>Tuition Statement</b>
		\$	Form 1098-T		
FILER'S employer identification no.	STUDENT'S TIN	2	3	<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants		
Street address (including apt. no.)		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2022 <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	\$	

Form **1098-T** (keep for your records) [www.irs.gov/Form1098T](http://www.irs.gov/Form1098T) Department of the Treasury - Internal Revenue Service



# 1042S: Foreign Person's U.S. Source Income Subject to Withholding

For students with scholarships & grants

LC State will send this to you, or you can request it from Student Accounts

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b> <b>2022</b>			OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.			<b>Copy B</b> for Recipient	
		UNIQUE FORM IDENTIFIER <input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.				
<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13e</b> Recipient's U.S. TIN, if any		<b>13f</b> Ch. 3 status code
		<b>3a</b> Exemption code	<b>4a</b> Exemption code			<b>13g</b> Ch. 4 status code
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>5</b> Withholding allowance				<b>13k</b> Recipient's account number		
<b>6</b> Net income				<b>13l</b> Recipient's date of birth (YYYYMMDD)		
<b>7a</b> Federal tax withheld						
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . <input type="checkbox"/>						
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest . . . . . <input type="checkbox"/>						
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>14b</b> Primary Withholding Agent's EIN		
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code
						<b>15c</b> Ch. 4 status code
				<b>15d</b> Intermediary or flow-through entity's name		
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code			



# 1095A: Health Insurance Marketplace Statement

For students who purchased U.S. Health Insurance

Form <b>1095-A</b>	<b>Health Insurance Marketplace Statement</b>	<input type="checkbox"/> VOID	OMB No. 1545-0032
Department of the Treasury Internal Revenue Service	▶ Do not attach to your tax return. Keep for your records. ▶ Go to <a href="http://www.irs.gov/Form1095A">www.irs.gov/Form1095A</a> for instructions and the latest information.	<input type="checkbox"/> CORRECTED	<b>2017</b>
<b>Part I</b> Recipient Information			
1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name	
4 Recipient's name	5 Recipient's SSN	6 Recipient's date of birth	
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)	
13 City or town	14 State or province	15 Country and ZIP or foreign postal code	



# Decide How You Will File

- On your own using paper forms
- On your own using a free file program
- Using a tax preparation service



# On Your Own

The IRS has partnered with third-party providers to offer free software to file your taxes electronically.

\*You may be eligible to use free file software if you are a resident alien for tax purposes. Note: this may not work for everyone!

- IRS Free File [Options](#) – here you can browse the various software programs that are provided
- IRS Free File Online Lookup Tool- this tool helps you to sort through the software programs to find which works best for you and your tax situation



# Tax Forms

8843

1040NR

ID39

ID43



# Using a Tax Preparation Service

[Sprintax](#) is a tax software that specifically supports nonresidents. It helps international workers and students to abide by US tax laws.

[Sprintax](#) can help you:

- prepare federal and state tax returns
- file form 8843
- 24/7 live chat

[Sprintax Cost](#)

- Federal tax preparation from \$51.95
- State tax preparation from \$44.95

[Video Guides for Sprintax](#)

- <https://www.youtube.com/@SprintaxUSA/playlists>

**sprintax**





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STATE COLLEGE

**Thank you!**

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