

All international students and scholars who lived in the United States during the year 2017 must file at least one federal tax form. Please carefully review the following Frequently Asked Questions (FAQs) to determine what forms you need to complete.

**\*\*PLEASE NOTE: These instructions for the procedure of filing taxes (Federal or for state) are not intended to be a complete guide for the International Student, Scholar, or CPT intern. Our office cannot give advice about the actual filing and /or completion of forms for students since we are not tax professionals. We will be happy to furnish you with a list of professional tax service providers in our area upon request.**

## FILING FEDERAL TAX FORMS AS AN INTERNATIONAL STUDENT OR SCHOLAR

1. **Who should file?** All International students. If you were present in the United States during any part of 2017 on a visa other than B1/B2 (visitor visas), there is at least one tax form you must complete, form 8843. If you were not in the United States at all during 2017, you do not need to complete any tax forms at this time.
2. **Is there any time an International Student does not have to file tax forms?** No. Even if the student has received no income while residing in the United States during 2017, the student must complete the Form 8843 (which can be accessed through Glacier Tax Prep). If the student has received income, then the Federal tax return, the State tax return, and the Form 8843 must be completed.
3. **When should I file?** Federal tax forms are due to the Internal Revenue Service (IRS) by April 17, 2018. *If you were not in the United States at all during 2017 you do not need to complete any tax forms at this time.*
4. **What documentation do I need to complete my taxes as an International Student?**  
International students need:
  - IRS form W-2 issued to those who had U.S.-based employment (including OPT/CPT employment); should have been mailed to you by January 31, 2018.
  - User ID for Glacier and a Password. Once you log into Glacier, it will give you access to Glacier Tax Prep which is accessible through Glacier.
  - Your passport
  - Your visa document (Form I-20, DS-2019)
  - SSN or ITIN (see section below on SSNs and ITINs) if you have one.
5. **What is a W-2?** This is a tax reporting document. The W-2 is a form that is used for filing income taxes and shows all wages and salary earned during the tax year. The form also shows all federal and state taxes that were taken out of your paycheck before you received it.

6. **Where do I get my W-2?** Usually it is received via mail that was sent from your place of employment. Most employers will send them out so that you can receive them before January 31, 2018 (this includes people employed by Purdue University Northwest).
7. **What if I do not receive it by January 31, 2018?** For Purdue University Northwest employees, please contact the Payroll department:

Human Resources Department/Payroll  
Schneider Ave Building, Room 1005  
2450 169<sup>th</sup> St.  
(On the corner of Schneider Ave and 169<sup>th</sup>)  
(219)989-2251

If you are employed outside of the University, contact your company's Payroll Department.

8. **What is GLACIER?** Basically, **GLACIER** is a tax compliance system that enables institutions and individuals to maintain the strict regulations regarding the taxation and reports of payments made to non-United States Citizens.
9. **How do I get a Glacier ID and Password?** If you don't already have your ID number and password, contact Human Resources at (219) 989-2251.
10. **What is Glacier Tax Prep and what does it do?** It is a free and complete tax preparation software that is a web-based program designed specifically to assist international students and other non-residents for tax purposes with filing the federal income tax return
  - Calculates the substantial presence test to determine the foreign national's U.S. residency status;
  - Verifies each type of payment for any applicable income tax treaty exemptions;
  - Checks if the individual is eligible for "away-from-home" expenses (if he or she has been in the U.S. for less than 12 months);
  - Completes the correct U.S. income tax form - either Form 1040NR or Form 1040NR-EZ;
  - Prepares any additional statements or attachments, as applicable - Form 2106, Form 8843, Schedule C, and/or Scholarship/Fellowship Grant Statement;
  - Prints the tax return and all attachments (please note, the IRS does not allow nonresident aliens to file a tax return electronically); and
  - Provides detailed instructions about how, when, and where to submit the tax return, as well as information about the documents necessary to attach and complete the tax return filing process.
11. **Do I need a Social Security Number (SSN) or an Individual Tax Identification Number (ITIN)?** Yes, any individual who works in the U.S. as an employee should have an SSN. It is mandatory to have one or the other. Individuals who complete tax returns in **CINTAX** and do not have an SSN or ITIN will be prompted to complete Form W-7 to apply for an ITIN in connection with the filing of the tax return. Note: You **do not** need a SSN or ITIN to file Form 8843.

12. **I am ready with all documentation in hand. What is next?** Now you are ready to complete your Federal Income tax using **GLACIER** and **Glacier Tax Prep**. Once you are able to access **GLACIER**, the program will offer the option “I am ready to file my taxes.” You, as the International student, should click on that. **GLACIER** will take you right into another website, which is **Glacier Tax Prep**. It is self-explanatory, however, you need to read all the instructions and follow them to fill out the form. Once this form is complete, **Glacier Tax Prep** will ask if you have another W-2 form. In most cases, the answer is “no”. However, if a student worked outside of campus on CPT or even in the Purdue Campus Shop (Efollet), they should have another W-2 form from that employer. For example, if I worked during 2017 for 2 months at ABC Co. in Chicago, IL and also on campus in the International Affairs Office, then I should have 2 W-2’s and I would need to say “Yes” to the question where **Glacier Tax Prep** asks if I have another W-2. Then it is necessary to follow the same procedure as I did for filling out for the first W-2.

Once you are done with all your W-2(s), you can print out the forms, detach the copy of the W-2 for Federal Taxes and mail them all together to the address mentioned in the first page of the forms that are printed out.

## FILING STATE TAXES AS AN INTERNATIONAL STUDENT

International students who have only worked in the State of Indiana only have to file a state return for Indiana. However, if you are a student who has worked CPT in another state, for example in Illinois, then you would need to file for both Indiana and Illinois (or any other state in which you, as an International Student, received income from work performed).

### To file taxes in the state of Indiana you will need the following items:

- Complete information in Schedule A for the IT40 PNR: Income Proration and Adjustments
- 2017 IT-40PNR – Indiana Part-Year or Full-Year Nonresident Individual Income Tax Return.
- One of the original copies of your W-2 (already attached to the W-2).

**The IT (Indiana Tax) forms can be downloaded from:** <http://www.in.gov/dor/5174.htm>. Also, on that website link International students can view a guide booklet to assist you with completing these forms.

**1. What do I do when all forms are completed for my state taxes?** Once these forms are completely filled out, detach the copy of the W-2 prescribed for state taxes and mail other required forms to one of the following addresses depending on the status of the return:

When mailing an IT-40, IT-40EZ, IT-40PNR or IT-40RNR return, with an enclosed payment, it can be mailed to:

Indiana Department of Revenue  
P.O. Box 7224  
Indianapolis, IN 46207-7224

All other IT-40, IT-40EZ, IT-40PNR OR IT-40RNR returns, which include those with refunds due, should be mailed to:

Indiana Department of Revenue  
P.O. Box 40  
Indianapolis, IN 46206-0040

**2. What if I worked in another state for CPT?** In such a case you would fill out similar forms for that state. You would need to visit the Department of Revenue for that state. For example, if you worked in Illinois, you would do an internet search for the Illinois Department of Revenue.

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## **ADDITIONAL FREQUENTLY ASKED QUESTIONS ABOUT TAXES**

### **Am I a resident or nonresident for U.S. income tax purposes?**

Your answer to this question determines your obligations under U.S. (also called “federal”) tax law. Most F-1 students are nonresident taxpayers for federal income tax purposes. In general, you were a nonresident in 2017 if you entered the U.S. anytime after January 1<sup>st</sup> 2017 and you have been present here only on an F visa. Again, **Glacier** will help clarify your status.

If you are a nonresident taxpayer, you pay federal income tax only on the income you receive from the U.S. sources, but you must file an annual income tax return. If you earned no income in 2017 but were present in the USA, you must file a Form-8843 by April 17, 2018.

If you are a resident taxpayer (which you can be, even if you are not a “permanent resident” or green card holder in the U.S.) you must pay federal income tax on your worldwide income. You don’t however, have to file an annual income tax statement, or (“tax return”), unless your income exceeds a certain amount.

### **Did I have taxable income in 2017?**

If you were a federal nonresident in 2017, remember that you pay U.S. income tax only on your U.S. source income. As a nonresident, you had taxable income in 2017 if you had any of the following (check those that you apply to you):

- A non-service scholarship or fellowship grant from the U.S. source that exceeded the amount of your tuition and mandatory fees at the University (that is, a grant that covered room or board in addition to tuition and fees, or paid you a monthly stipend to help you meet your living expenses; scholarship amounts granted to cover tuition and fees are not taxable; these amounts are not reported on Form 1042-S and do not have to be reported on your tax return). Your university or other granting institution should report this taxable income to you on IRS Form 1042-S, although you may not have yet received your Form 1042-S, since tax law does not require grantors to issue Form 1042-S before March 15, 2018.
- Wages from a U.S. job, on-campus or off-campus, including a teaching assistantship or a research assistantship that you had in 2017. (Included in this category is all income that your employer (s) reported to you on Form W-2. You should have received a Form W-2 from your 2017 employer(s) by January 31, 2018. Please note that any amount reported on Form W-2 cannot be considered non-service scholarship or fellowship income. If you believe that income reported on Form W-2 was non-service scholarship income, you should raise the matter with your department and request a corrected Form W-2 and Form 1042-S).
- Consulting fees from work done in the U.S
- Dividends or capital gains from ownership of U.S. mutual funds or individual stocks or bonds

- Any other income (such as rent, royalties, copyright earnings) from U.S. sources EXCEPT interest that you earned on a savings account or certificate of deposit in a U.S. bank. (Strangely enough, federal tax law considers bank interest earned by nonresidents to be foreign source, not U.S. source, income and therefore non-taxable). If you had income from dividends, capital gains, rent, royalties, or other such U.S. sources, you should seek professional advice about your federal income taxes.

**I am an F-1 or J-1 student and I had no U.S. income during 2017, or my only U.S. income was bank interest. Do I need to file any tax forms?**

Yes. You need to file Form 8843. This is the only form you will need to complete if you earned no income or only earned bank interest.

**What about my F-2 and J-2 dependents?**

All F-2 and J-2 dependents, whether or not they are students, must file Form 8843 even if they had no U.S. income of any kind for 2017, or if the only income they had was from bank interest. If there was any other U.S. income, they will also need to file a 1040 NR EZ or 1040NR.

**I am a new student for the spring 2018 semester but arrived in the U.S. late December 2017. Do I need to file a tax form?**

Yes! If you are in F-1 or J-1 status, or an F-2 or J-2 dependent, and were in the U.S. for any part of 2017, even if it was just a few days, or a few hours of the day, you will need to file tax form 8843. If you received U.S. income in 2017, you will need to file additional forms.

**What is the deadline for filing 2017 tax forms?**

Filing means “mailing” the completed tax forms to the IRS. All forms must be postmarked by April 17<sup>th</sup>.

**What if I cannot finish my tax return by the deadline?**

If you need more time, you can file Form 4868 to request an automatic extension of time until August 15<sup>th</sup>. You will not receive any notification from the I.R.S. that you have been granted the extension; it is automatic. Like any other form mailed to the I.R.S., make copies of this form for your records before sending it to the I.R.S. This form does not extend the time to pay taxes! Follow the instructions on the form.

**What is a 1098-T form and do I need one?**

The information on the 1098-T form is provided to help individual taxpayers determine their eligibility for education tax credits. Most students on an F-1 visa will not be eligible for these credits. If you do receive a 1098-T, you should refer to Publication 519, U.S. Tax Guide for Aliens, or consult a tax professional. Prices for tax professionals will vary.

**Some Tax Professional Services located in the Purdue University Northwest Area:**

H&R Block, 6821 Indpls Blvd, Hammond	219-989-7100
Jackson Hewitt Tax Service, 6944 Indianapolis Blvd, Hammond	219-844-6610
Liberty Tax Service, 6414 Calumet Avenue, Hammond	219-931-8777