



Office of International Student Services

## Filing Taxes as a Nonresident Alien

By law, international students are required to file a tax return. Tax returns must be postmarked each year no later than April 15. Because of this year's calendar, 2017 tax returns are due on April 17, 2018. International students should first determine whether they are a "resident" or "non-resident" for tax purposes.

In general, international students on the F-1 or J-1 visa who have been in the U.S. for five or fewer years as students or scholars are nonresident aliens for tax purposes. Most nonimmigrants need to count the number of days they've been in the U.S. over the past years to determine whether they are a nonresident or resident alien for tax purposes. However, F-1 and J-1 students are exempt from counting days and are considered nonresidents for tax purposes if they have been in the U.S. for no more than 5 calendar years. Most F-1 and J-1 students at Knox fall into this category. If you are in F-1 or J-1 status now, and have been in the U.S. for 5 or fewer calendar years, you are a nonresident alien for tax purposes. If you are in F-1 or J-1 status now and have been in the U.S. for any part of more than 5 calendar years, [you should visit this IRS webpage to take the Substantial Presence Test](#) and see whether you are a resident or nonresident alien. You can also ask the international student advisor if you're unsure.

**This document is intended for F-1 or J-1 international students who are nonresident aliens for tax purposes.** If you are a resident for tax purposes, please refer to information for residents. Nonresident aliens must report their length of stay for the previous calendar year using IRS Form 8843, as well as income earned using IRS Form 1040NR-EZ (if applicable). If you worked in 2017 and overpaid taxes, you can request a refund by filing Form 1040NR-EZ. If you earned less than \$4050 in 2017 and do not want a refund, Form 8843 is the only form you need to file.

If you earned income in 2017, you will also need to file the Illinois state tax return, the IL-1040, in addition to the federal forms. Please see below for guidance on these forms.

You will need your passport (for exit/entry dates to the U.S.), W-2 forms (if you worked in 2017), and a calendar when preparing your tax forms. Your Knox W-2 form comes to your K-Box in January in an envelope marked "Important Tax Return Document Enclosed."

*Keep copies of your tax forms for at least 3 years. The IRS requires individuals to keep tax records for at least that long. Additionally, if you make a mistake on your tax return and need to correct it, you will need to have copies.*

**Online tax filing services:** While there are many companies offering free federal tax return filing online, please note that these companies typically do not support nonresident tax forms. There are two companies that can support nonresident tax forms, for a modest fee. They are:

Glacier Tax Prep: <https://www.glaciertax.com/>

Sprintax: <https://www.sprintax.com/>

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### Form 8843

All F-1 or J-1 students who have been in the U.S. for five or fewer years need to complete [Form 8843](#). This form exempts you from the Substantial Presence Test and declares that you are a nonresident for tax purposes. To complete Form 8843, reference the guidance here and the instructions that accompany Form 8843:

Your U.S. taxpayer identification number is your Social Security Number (SSN). If you don't have a SSN, leave this blank.

Part I: If you earned income in 2017, and are going to file a 1040NR-EZ tax return with Form 8843, you don't need to complete lines 1a through 4a (but you should complete 4b). Instead, enter "Information provided on Form 1040NR-EZ" on line 1a. If you are not filing form 1040NR-EZ, be sure to complete all the information in Part I. Please reference these notes on Part I:

1b: If you entered the U.S. in F-1 status and have remained in F-1 status, write "F-1 student." "Date of change" refers to an application to U.S. Citizenship and Immigration Services (USCIS) to change to another nonimmigrant status within the U.S. Do not write a date unless you have applied to USCIS to change status.

4b: See above for more information about the substantial presence test. You should write the number of days in 2017 you were in the U.S.—those are the days you're excluding from the substantial presence test.

Part II: Do not complete this section.

Part III: Complete all questions.

10: Your specialized program director is:

Joshua Ferchau  
Knox College  
2 East South Street  
Galesburg, IL 61401  
(309) 341-7136

11: You do not need to list the visitor (B) visa in this section. You only need to enter F or J if you held one of those visas.

Parts IV and V: Do not complete.

### Filing Form 8843:

If you are only filing 8843: Sign and date Form 8843 and send to: Department of the Treasury, Internal Revenue Service, Austin, TX 73301

If you're also filing a 1040NR-EZ tax return, do not sign Form 8843. You will send Form 8843 to a different address with your 1040NR-EZ.

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### Federal Form 1040NR-EZ

If you earned income in 2017, you should also file federal [Form 1040NR-EZ](#). To complete this form, reference the [IRS Instructions](#) and the information below:

Current students—use your U.S. address. (Note to graduates—if you are filing your tax return from outside the U.S., use your foreign address.)

Read and complete each line of each form, entering a '0' or 'N/A' if the item doesn't apply. Any sum that would be a negative number is entered as '0'.

Any items referencing Social Security, Medicare, credits, grants, loans, schedules, worksheets, or estimated tax do not apply to you.

Do not enter scholarship information on lines 5 and 8. Lines 5 and 8 reference taxable scholarships. Scholarships awarded by Knox to Knox international students are applied to tuition. These scholarships are not taxable.

Line 13: You claim 1 exemption yearly for federal or state taxes. For 2017, the federal exemption is \$4050.

Line 14: Subtract line 13 from line 12 to find your taxable income in 2017. If you have a negative number, or zero, you have no taxable income in 2017—write a zero on line 14.

Line 15: If you have taxable income in 2017, use the tax table in the 1040NR-EZ instructions to find the tax you owe.

**Tax treaties:** Some countries have tax treaties with the U.S. that might allow you to exclude more of your income from taxation in the U.S. If you made more than \$4050 in 2017, you should see if your country of residence has a tax treaty with the U.S. Please note that for tax purposes, country of residence means the country you lived in immediately prior to coming to the U.S. to study (that might be different from your country of citizenship). If your country of residence has a tax treaty with the U.S., and you are using it to claim exemption from income tax, complete section J on page 2 of the 1040NR-EZ. [Learn more about countries with tax treaties here](#), [view information for students here](#), or ask the international student advisor if you have questions. Students from China and India should reference the following:

Residents of China: [China's tax treaty with the U.S.](#) exempts wages students make up to \$5000/year. To claim this, cite Article 20(c) in part J. \*Please note that this treaty does not apply to Hong Kong residents.

Residents of India: Due to the India-U.S. tax treaty, residents of India may choose to claim the standard deduction, \$6350 for most single filers for tax year 2017. To claim the standard deduction, write \$6350 on line 11, and write "Standard Deduction Allowed Under U.S.-India Income Tax Treaty" to the left.

Other countries with tax treaty benefits for students include: Bangladesh, Belgium, Bulgaria, Cyprus, Czech Republic, Egypt, Estonia, France, Germany, Iceland, Indonesia, Israel, Korea (South), Latvia,

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Lithuania, Malta, Morocco, Netherlands, Norway, Pakistan, Philippines, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Thailand, Trinidad and Tobago, Tunisia, and Venezuela.

To claim an exemption due to a treaty benefit, write the amount of money you earned in 2017 that is exempt on Line 6, and complete Section J on the back of the form. Do not include the exempt amount in Line 7. You might need to attach Form 8833 to your tax return—reference the 1040NR-EZ instructions to see if you need to complete the 8833.

**Schedule OI (Back of Form 1040NR-EZ):**

You should complete Schedule OI, referencing the IRS instructions. Please note that for Line B, you should enter your country of residence. This is the country you resided in before coming to the U.S. This may be different from your country of citizenship.

For line I, you should indicate whether you have ever filed an income tax return (1040NR-EZ) previously. Please note that Form 8843 is not an income tax return.

**Filing Form 1040NR-EZ**

To file the 1040NR-EZ, attach the following:

- W-2 (attached to the left, middle side of the 1040NR-EZ)
- Form 8843 (attached to the back of the 1040NR-EZ)

Mail to:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215

If you are enclosing a payment, mail to:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303



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### State Form IL-1040

If you earned income in 2017, you should file a state income tax return, [Form IL-1040](#). Reference the guidance below and the [official instructions](#).

When completing the IL-1040, you will need to reference your federal tax return. Most international students (who are in F-1 or J-1 status, and have been in the U.S. for five or fewer years) complete the nonresident form (1040NR-EZ) for the federal tax return. If you are filing the federal form 1040NR-EZ, pay special attention to the following lines on Form IL-1040:

Current students—use your U.S. address. (Note to graduates—if you are filing your tax return from outside the U.S., use your foreign address.)

Line 1: This is line 10 of the 1040NR-EZ

Any items referencing Social Security, Medicare, credits, grants, loans, schedules, worksheets, or estimated tax do not apply to you. Do not apply your refund to a future tax year.

Line 10a: Claim 1 exemption for \$2,175. Do not complete lines 10b – 10d.

Lines 11 - 14: Illinois tax law states that nonresident aliens should complete the Form IL-1040 as residents, not as nonresidents. Complete lines for residents, and write '0' or 'N/A' on lines for nonresidents. See the [IL-1040 instructions](#), page 2, for more information.

If you had CPT authorization to pursue an internship or job in another state during the previous tax year, you may need complete steps 12 and 13 as a part-year resident of Illinois. Talk with the international student advisor.

Line 26: Report the Illinois income tax that was withheld. This is Box 17 on the W-2.

### Filing the IL-1040:

You should attach the following to your IL-1040:

- W-2 (attached to the left, middle side of the IL-1040)
- Copy of your federal 1040NR-EZ (attached to the back of the IL-1040)

The mailing address for Form IL-1040 is listed at the bottom of the back side of the form. Please note that there are two different addresses—one if a payment is enclosed, and one if a payment is payment is not enclosed.