



**RUTGERS**  
NEWARK

**International Student & Scholar Services**

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## **International Students Tax Information**

Listed below is information about taxes for international students. Please note that OIE advisors do not provide advice about tax matters.

1. Who needs to file tax forms?
2. How are people notified about taxes they should pay?
3. What federal tax forms should be filed?
4. Where are forms available?
5. Where are information and assistance with taxes available?

### **Who Needs to File Tax Forms?**

All international students who are not eligible to file the standard Internal Revenue Service (IRS) form 1040 (or 1040-EZ) must file IRS Form 8843, even if they did not earn income in the U.S. during 2006. International students who receive U.S. source income in 2006 must also file federal and state tax returns. Income normally includes salary, scholarships, income from mutual funds, etc. For tax non-residents, income does not include bank interest or money received from outside the U.S. If you were an employee and received wages subject to U.S. income tax withholding, your forms are due by April 16, 2007. If you did not receive wages as an employee subject to U.S. income tax withholding, your forms are due by June 15, 2007.

### **How Are People Notified About Taxes They Should Pay?**

Some time after February 1 each year, employers send W-2 or 1042 form (tax statements) to current and former workers, telling them how much money has been held back from their paychecks for taxes. You will receive a tax form from any source of interest or income you have received. This information is used by the employee to complete and submit tax forms. If additional taxes are owed, the amount owed is submitted with the tax forms. If too much tax has been withheld, the IRS will issue a refund.

### **What Federal Tax Forms should be Filed?**

Most international students should file a special tax form (1040 NR or 1040 NR-EZ) along with Form 8843. If a tax treaty exemption is being claimed, form 8233 must also be submitted. These are the tax forms for non-residents. International students (and their working spouses) who have been in the U.S. in F-1 or J-1 status for more than five years should review IRS publications to determine if they should instead file form 1040 or 1040-EZ.

### **Where are Forms Available?**

Federal Taxes

Download from IRS web site: <http://www.irs.istreas.gov/formspubs/index.html>.

- Call IRS 1-800-829-3676

Most students will need forms 1040 NR-EZ, forms and instructions; form 8843, Publication 519 (U.S. Tax Guide for Aliens), and Publications 901 (U.S. Tax Treaties).

State of New Jersey Taxes.

- 1-800 323-4400
- [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)

### **Where are Information and Assistance with Taxes Available?**

#### FEDERAL TAXES

1. IRS International Tax Question Number (215) 516-2000 (At prompts press 2 then 3) 6 am to 11 pm. Monday –Friday. If line is busy, call before 8am or after 5pm.
2. Private tax preparation companies. See telephone book yellow pages listing. “Tax Return Preparation”. Ask if company can assist with Form 1040 NR (non-resident) form. Ask for fee amount in advance.
3. The University of Rutgers self-help website (<http://www.urutgers.edu/international/taxes/>). Please note: Some areas of the site refer to services and policies of the University of Rutgers, but the tax information is useful for all international students and scholars in the U.S.

#### STATE TAXES

1. 1-800-323-4400
2. [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)