

Tax Responsibilities for International Students

SAIC International Affairs
International Student Services
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INTERNATIONAL
AFFAIRS

All F and J students who were present in the United States during 2023 are required to submit a tax return to the Internal Revenue Service (IRS) and potentially the state of Illinois. **Those who were present in the U.S. during 2023 but did not earn income are still required to submit at least one tax form.**

*The IRS and Illinois deadline to submit 2023 tax forms is **April 15, 2024.***

International Affairs has put together the following document to outline your basic tax filing responsibilities and provide you with valuable resources to meet them.

However, please note that this document does not constitute professional tax advice. **SAIC International Affairs staff are not tax experts and therefore cannot, by law, answer specific tax questions or help you prepare your tax forms.**

Ultimately, it is your responsibility to meet your U.S. tax obligations and to do so accurately.

Who must file a tax return?

- All F and J students who were present in the U.S. during 2023.
- All F-2 and J-2 spouses/children who were present in the U.S. in 2023.
- *If you were NOT physically present in the U.S. during 2023 you do not need to file a tax return this year!*

Why should I file a tax return?

- To properly maintain your F or J status.
- To comply with IRS and Illinois state law.
- To support public libraries, parks, education, research, and other items the government funds.
- To possibly get a refund of some of the taxes you have already paid!

How do I file my tax return?

- All F and J students who were present in the U.S. during 2023 must submit tax forms to the U.S. federal government (IRS).
- If you earned money in Illinois during 2023 you must also submit tax forms to the Illinois state government.
- SAIC International Affairs has arranged for International Students who earned income in 2023 to have access to the Sprintax software for assistance in filing their federal tax paperwork.
- **Illinois** state tax forms can be completed through Sprintax for an additional fee. However, they may also be downloaded from www.revenue.state.il.us and completed independently.

When is my tax return due?

- Tax returns must be postmarked to the IRS and Illinois (if applicable) by April 15, 2024.

IRS Scams

The Internal Revenue Service (IRS) and the state of Illinois do not call individuals about their tax paperwork.

If you receive a phone call from a person claiming to be from the IRS, this is a scam. Do not provide the caller with any personal information or money.

International students have been increasingly targeted by scammers posing as government offices. Again, these offices will not call you. Please be wary of any phone calls from individuals posing as these agencies, and report any suspicious calls to International Affairs or Campus Security.

Prior to filing taxes: Determine if you are considered a Resident for Tax Purposes

All F and J students should be aware of whether or not they are considered a Resident for Tax Purposes as this will impact the usability of some tax software, what to file (state + federal), and the types of forms required for filing.

Sprintax is a tax software program you can use to check your status as a resident or non-resident for tax purposes: follow the instructions below.

1. Register for Sprintax and follow the simple instructions [here](#)
2. Complete the online questionnaire

If you are an...

International Student who DID NOT earn U.S. income in 2023:

- ✓ Prepare form 8843 and mail this in to the address shown in your tax return instructions.
- ✓ You cannot file this through Sprintax.

International Student who DID earn U.S. income in 2023

- ✓ Complete federal tax return with form 1040-NR via Sprintax
- ✓ Complete Illinois state tax return independently, through the state of IL, or via Sprintax

International Student considered a *Resident for Tax Purposes* who DID earn U.S. income in 2023

- ✓ You must file both federal and state taxes.
 - You cannot file taxes through Sprintax.
 - IL state taxes can be filed independently or through the State of IL. Federal taxes must be filed independently.

International Student considered a *Resident for Tax Purposes* who did NOT earn U.S. income in 2023

- ✓ Do not file taxes

FEDERAL TAX RETURN

Sprintax Foreign National Tax Resource

SAIC International Affairs has purchased access to an online tax preparation software called Sprintax. SAIC international students who earned income in 2023, including SAIC students on active OPT, may access Sprintax to prepare a federal tax return.

Sprintax will help you complete the federal tax forms by asking you easy to understand questions about your time in the U.S. and any payments you received during 2023. The following instructions will explain how to create your Sprintax account and access their tax preparation software.



How to create your Sprintax account:

1. Register and follow the simple instructions [here](#)
 2. Complete the online questionnaire
 3. Enter the following code we sent you via your SAIC email on 2-6-2024 in the box on the '*Review your order*' page
 4. Sprintax will prepare your tax return and check if you're due a refund
- ❖ If you have problems creating your Sprintax account, please contact them directly at hello@sprintax.com.

How to use Sprintax to prepare a federal tax return:

1. Gather your tax-related documents:

- *Passport*
- *US Entry and Exit Dates for current and all past visits to the US*
- *All tax forms, including Forms W-2, 1042-S and/or 1099 - if you received any*
- *Visa/Immigration Status information, including Form DS-2019 (for J visa holders) or Form I-20 (for F visa holders)*
- *Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).*
If you do not have an ITIN, Sprintax can help you get one!
- *If you are using Sprintax for State Tax Returns(s) preparation only you will need a copy of your already prepared Federal Tax Return (for the current and previous years if you filed any)*

2. Sign into Sprintax using the username and password you created previously.

3. Click the *Complete Your Tax Return Preparation* button in the middle of the page.

4. Choose your tax year (2023) and click “next”.

How to use Sprintax to prepare a federal tax return, continued:

6. Complete your federal tax return by answering the questions presented by the software. Refer to your W-2, 1042-S (if you have one), passport, and other immigration documents as needed. If you have questions, Sprintax offers customer support online or by telephone, please contact them directly.
7. If you earned money in the state of Illinois during 2023 you will need to complete an Illinois tax return as well. You can complete an Illinois tax return using the Sprintax software **for an additional fee**, or you can continue to www.revenue.state.il.us to complete your Illinois tax forms. If you lived in a state other than Illinois during 2023 you will need to complete tax forms for that state as well.

❖ Federal tax returns MUST be postmarked by April 15, 2024!

Tips for using Sprintax to prepare your federal tax return:

- Enter your name as it appears in your passport. Do not use a nickname.
- For Director of the Academic Program, enter:

Jessica Wolfe
SAIC International Affairs
36 S. Wabash, Suite 1203
Chicago, IL 60603
312-629-6830

- For Academic Institution or school that sponsored your current immigration status, enter:

School of the Art Institute of Chicago
36 S. Wabash, Suite 1203
Chicago, IL 60603
312-629-6100



Tips for using Sprintax to prepare your federal tax return, continued:

- Generally, your country of tax residence will not be the U.S. unless you are a citizen or legal permanent resident of the U.S.
- You do not need a Social Security Number or an Individual Tax Identification Number (ITIN) number in order to complete form 8843.
- If a W-7 form is generated for you (an ITIN application), contact International Affairs and do NOT send any original documents, such as your passport, to the IRS as part of the ITIN application.
- If Sprintax determines that you are a *Resident for Tax Purposes* and you earned income in 2023, you will not be able to complete your federal tax return using their software.
 - Instead, you will complete IRS form 1040/1040-EZ and IL-1040.

ILLINOIS STATE TAX RETURN

Preparing an Illinois state tax return:

- If you earned money from an Illinois source (e.g. SAIC) during 2023, you must complete an Illinois state tax return in addition to your federal return.
 - If you did not earn money from an Illinois source during 2023, you do not need to file an Illinois state tax return.
 - Illinois state tax forms can be completed through Sprintax for an additional fee or on your own at no cost. Instructions can be downloaded from www.revenue.state.il.us
 - You will need to complete:
 - Form IL-1040
 - Schedule NR
 - You are a *Resident for Tax Purposes* who earned income in 2023, only complete form IL-1040 independently or through the State of IL. Do not complete Schedule NR.
- ❖ Remember, Illinois tax forms must be postmarked April 15, 2024!

Tips for preparing your Illinois state tax return, if you chose to complete it yourself without using the Sprintax software:

- Complete your federal tax return first. You will need information calculated on your federal return to complete the Illinois state return.
- You will start with form IL-1040, switch to Schedule NR, and then return to IL-1040.
- Tax forms can seem more intimidating than they really are. Read through the questions carefully and skip any that don't pertain to you (i.e. skip lines that ask about types of income or tax forms that you did not receive).
- Don't forget to print 2 copies of your tax forms. Mail one copy to the Illinois Department of Revenue and keep the second for your records.
- Be sure to sign and date your tax return before mailing.
- Pay attention to the different mailing addresses for tax returns with payment enclosed and returns without payment enclosed.

RESOURCES

Federal Government (IRS)

- Main website for IRS: www.irs.gov
- Forms:
 - [8843](#)
 - [1040-NR](#)
- Page for [Foreign Students & Scholars](#)
- [Publication 901](#) (U.S. Tax Treaties Guide)
- [IRS Illinois Offices](#)

Illinois State Government

- Main website for IL Department of Revenue: www.revenue.state.il.us
- Listing of [forms and instructions](#)
 - Look for IL-1040 and Schedule NR

RESOURCES

Resources for *Residents for Tax Purposes*

- IRS Free File
 - Locate federal tax forms and/or an online company to assist you with your return.
 - Ladder Up/Center for Economic Progress
 - Free volunteer assistance with your tax return. See website for location, hours, and eligibility requirements.
 - Professional Tax Assistance
 - Hire a professional (independent CPA or company like H&R Block) to help with more complicated returns. You can find local tax professionals by doing an online search.
- ❖ Resources listed are for reference only and does not indicate an endorsement by SAIC International Affairs.