

**ISO-NEWS: Special Bulletin**  
**FEBRUARY 11, 2009**  
**International Services Office, University of Rochester**

**SPECIAL BULLETIN: 2008 TAX INFORMATION**

International students who were present in the U.S. during any portion of 2008 must comply with Federal and State tax filing requirements. All F-1 students in the U.S. for less than 5 years and all J-1 students in the U.S. for less than 2 years must file a tax statement, *regardless of whether any income was earned*. Additionally, students who earned U.S. income must also file Federal and State tax forms to report earnings, to claim a tax treaty benefit on any U.S. earnings, or to request a refund of taxes already withheld. Students in the U.S. for longer periods may be categorized under a different tax system, but are still subject to appropriate taxation & reporting.

Topics in this bulletin include: Resident Alien vs. Non-Resident Alien tax status, UR support and resources, tips and information on required tax forms, state tax returns, & additional contacts.

**Use GLACIER to determine your tax status!**

F-1 & J-1 students may be categorized as a “Resident Alien”, or a “Non-Resident Alien” for tax purposes. This calculation is based on your status, immigration history, and time present in the U.S. The GLACIER database will collect the necessary information and notify you of your relevant tax status for the current filing year. Please reference your GLACIER Tax Summary.

**If you are considered a Non-Resident Alien for tax purposes:**

- You must file Form 8843, the Statement of Non-Resident Status, even if you did not receive any type of income from U.S. sources.
- You must report U.S. earnings greater than \$3500 for tax purposes, using Form 1040-NR or Form 1040-NR EZ. If your 2008 income is less than \$3500, you are not required to file a tax return. However, if taxes were withheld from your payments throughout the year, you must file a tax return in order to get this money back in a refund.
- You must mail your tax forms by the appropriate deadlines. If you will file a tax return, your 1040-NR (or 1040-NR EZ) & Form 8843 must be postmarked by April 15<sup>th</sup>. If you only need to file Form 8843, it must be postmarked by June 15<sup>th</sup>.
- You may access CINTAX, via GLACIER, to prepare your Federal tax forms. All forms must be printed, signed, and mailed; you are not eligible to e-file.

**If you are considered a Resident Alien for tax purposes:**

- You do not have to file Form 8843.
- You must report U.S. earnings greater than \$8950 for tax purposes, using Form 1040 or Form 1040 EZ. If your 2008 income is less than \$8950 (the \$3500 personal exemption, plus the \$5450 standard deduction), you are not required to file a tax return. However, if taxes were withheld from your payments throughout the year, you must file a tax return in order to get this money back in a refund. Forms must be postmarked by April 15<sup>th</sup>.
- CINTAX cannot prepare your tax forms. Other software systems are widely available for purchase or use over the internet, or obtain free instructions from the IRS ([www.irs.gov](http://www.irs.gov)).

## UR Tax Resources

- **CINTAX, Free Tax Preparation Software is now available through GLACIER**

International students and scholars who have completed their GLACIER record have received an email from [support@online-tax.net](mailto:support@online-tax.net) with details on how to access CINTAX, a University-purchased tax software program for non-resident aliens. This program is *free* and can help you to prepare your 2008 tax forms. For students filing as Non-Resident Aliens, you may access CINTAX through your GLACIER record, using your existing GLACIER *UserID* and *Password*. GLACIER will transfer certain data to CINTAX, making your preparation of your Federal tax return easier. State tax forms must be prepared separately.

- **International Student Tax Workshops**

To assist students in understanding their tax requirements, the ISO will hold 3 workshops for international student taxes. Each workshop will include information on U.S. taxes, international tax treaties, using CINTAX and GLACIER to complete your forms, and a review of NY state tax requirements. Workshops are scheduled for the following:

<b>River Campus:</b>	<b>Wednesday, 2/25, 12-2 pm*</b>	<b>205 Morey Hall</b>
<b>Medical Center:</b>	<b>Wednesday, 3/18, 4-6 pm</b>	<b>SMD Auditorium 3-6408 K-307</b>
<b>Eastman School:</b>	<b>Friday, 3/20, 1:30-3:30 pm</b>	<b>305 Main Building, ESM</b>
<b>River Campus:</b>	<b>Friday, 3/27, 3-5 pm</b>	<b>205 Morey Hall</b>

\* Please note the change in date and time to our first workshop on February 25<sup>th</sup>. \*

- **CINTAX Consultant, by appointment on Monday, Wednesday, & Friday afternoons**

The GLACIER and CINTAX software programs are fairly user-friendly and are designed to allow you to prepare your tax forms individually. However, if you have trouble completing your records or generating your tax forms, you may make an appointment to meet with our CINTAX Consultant. You will be able to review specific information in your GLACIER record and receive guidance on using CINTAX. Appointments are currently available through April 15<sup>th</sup> on Monday, Wednesday, and Friday afternoons, with several Saturday hours as well. All appointments are scheduled through the ISO. Please specify if you are looking for a time at River Campus (ISO – 209 Morey) or the Eastman School of Music (506 Main Bldg). You must call ahead to the ISO at 275-2866 to reserve an appointment time.

**Be sure to bring the following documents & information for your appointment:**

- Your **GLACIER ID and Password**. If you have forgotten your login information, please request that it be emailed to you again *before* your appointment. You may visit the GLACIER page at [www.online-tax.net](http://www.online-tax.net) and select “*Forgot login information?*”.
- **All W-2's, 1099's, 1042-S's**, and any other forms that say how much income you had in the U.S. during 2008. A UR 1042-S can be printed out from GLACIER.
- Your **Passport**.
- The **dates that you entered, left, or re-entered the U.S.** (Your passport shows when you entered and re-entered, but not when you left.) This is needed to determine your filing status as a non-resident or resident alien for tax purposes.
- Your **2007 Federal & State tax forms**, if you paid U.S. income taxes in 2008.

- **Information & tax forms are online**

The ISO has links to various tax forms and important filing instructions through our website at <http://www.iso.rochester.edu/taxes.htm>. Other resources include presentations by Federal and New York State tax authorities, information on U.S. tax treaties, and filing deadlines. These resources are in the process of being updated as more information becomes available.

## Tax Preparation & Filing Tips

- **Be sure you have the forms from all your U.S. income sources** before starting work on your tax return. This year, many forms do not have to be mailed to taxpayers until February 15<sup>th</sup> and could arrive a few days later than that. Start your taxes only when you're sure you have the documents from *all* income sources. Your individual forms will depend on your earnings and activities in the U.S. during 2008, which may include:
  - **W-2**: A summary of all wages paid from a single employer and taxes withheld during the previous calendar year. If you worked for multiple employers during 2008 (UR, internship, etc.), you will receive a separate W-2 statement from each of them.
  - **1042-S**: A summary of U.S. source income specifically for foreign nationals, which can include wages that are exempt from taxes under a treaty, scholarship/fellowship payments, independent services income, and awards or royalties. The 1042-S is not used to report employment income, unless a tax treaty is relevant. If you chose electronic delivery, any Form 1042-S from the University is available in GLACIER.
  - **1099**: A summary of other income, which varies based on the type of transaction. This can include interest earned from a bank account, dividend payments or distributions, proceeds from a real estate transaction, etc. The government does not always require that a Form 1099 be issued, if the income is below a specified dollar amount. Your tax return forms, however, should still list the total earnings and income during 2008. If you have a **U.S. bank account** but it earned less than \$10 in interest, the bank will not send a Form 1099 and you don't have to report the interest on your tax return.
- When entering your information in GLACIER, one number *you* must select is your "exemptions". **Tax Exemptions** are the number of people dependent upon the money you earn: usually yourself, your spouse, and your children. It's not a dollar amount, but the number of people. Most people choose "0" or "1". The higher your exemptions, the lower your tax withholdings from your payment(s). However, if your withholdings are too low throughout the year, you may owe taxes to the government when filing your tax statements, instead of receiving a refund.
- **Plan ahead to ensure that you can file on time!** Tax returns must be postmarked by April 15<sup>th</sup>. However, both GLACIER and CINTAX are used by thousands of people and can get extremely slow leading up to that deadline, April 10<sup>th</sup> to 15<sup>th</sup>. Don't wait until the last minute to prepare your tax forms! If, for some reason, you do not submit your tax return before April 15<sup>th</sup>, it's better to send them late than not to send them at all.
- **You may find professional tax preparation by off-campus providers (fees apply).** Each year, some students decide to hire a professional tax preparer to file their taxes. This is especially helpful for students who are unable to use CINTAX or have more complicated tax needs to address before filing their forms. These services are available for a fee, but several providers are able to offer a discount to UR students. Please see the ISO website for the location and contact information of these agencies.

## Filing your State Tax Return(s):

State taxes vary by the state where income was earned during the tax year. For example, if you worked for the University and completed a summer internship in Pennsylvania, you may need to

file: 1) your Federal tax return for all U.S. earnings & income, 2) a state return for New York earnings from UR, and 3) a state return for Pennsylvania earnings from your internship. State laws will determine whether your earnings require that you submit a tax return for 2008. In most states, forms must be submitted if taxes were withheld that you are eligible to have refunded and there is often a dollar minimum (based from your Federal return) for tax reporting obligations. Please check with the appropriate state to determine your tax reporting needs. CINTAX cannot be used to file state returns.

***New York State Tax Forms (as applicable):***

• **Non-Resident Aliens for tax purposes should use Form IT-203**

- Web: [http://www.tax.state.ny.us/forms/income\\_nonresident\\_forms.htm](http://www.tax.state.ny.us/forms/income_nonresident_forms.htm)  
Click on IT-203-I for instructions. Information on the Household Credit can be found on page 39. Tax Tables, to complete line 38 on the IT-203, begin on page 65.
- Form IT-203 can be filled out online & printed, but may not be e-filed.
- **Non-Resident Aliens must list the following on your New York State tax forms:**  
On page 1 under "School District", enter "NR" to indicate Non-Resident Alien.  
Under "*Did you itemize deductions on your federal return?*", enter "Yes."  
Under "*Did you maintain living quarters in New York State during 2008?*", enter "No."  
(This is what New York State wants every non-resident to enter.)

• **Resident Aliens for tax purposes should use Form IT-150 or Form IT-201**

- IT-150 is considered the short form for New York residents. IT-201 is the longer form, if you cannot use the short version. See: <http://www.tax.state.ny.us/forms/default.htm>. Instructions for both forms, including help to figure out which form you should file, are also online: [http://www.tax.state.ny.us/pdf/2008/inc/it150\\_201i\\_2008.pdf](http://www.tax.state.ny.us/pdf/2008/inc/it150_201i_2008.pdf)
- When completing Page 1 of either form, please note the following: Rochester is in the Rochester City School District, which is code number 538, and is in Monroe County.

**References For Both Resident and Non-Resident Aliens:**

***Phone numbers for government tax offices:***

IRS - Internal Revenue Service (Federal taxes):	1-800-829-1040
New York State (State taxes):	1-800-225-5829

*Note:* Be sure to state at the beginning of the call that you are a Resident Alien for tax purposes, or a Non-Resident Alien. Otherwise, they will assume you are a U.S. citizen, and may give you information that doesn't apply to you.

***IRS Website for Topics Related to International Students and Scholars:***

The IRS web site provides information targeted to international taxpayers. You will find the information for international students and scholars at:

<http://www.irs.gov/businesses/small/international/article/0,,id=96431,00.html>