

## General Tax Information for International Students

Federal Tax Forms Commonly Used by International Students in the US for 5 years or less*	State Tax Forms commonly used by International Students in the US (may exceed 5 years of stay)
<p><b>8843 (Statement for Exempt Individuals)</b> All F-1/J-1 students, whether employed or not, are required to file this form (parts I and III only).</p> <p><b>1040 NR-EZ</b> (the short form for non-residents with NO dependents) OR <b>1040 NR</b> (the long form for non-residents)</p>	<p><b>Form N-15</b> (for non-residents)</p>
<p><b>Federal Tax Assistance Phone Numbers:</b></p> <p>Internal Revenue Service (IRS) Assist: 1-800-829-1040 (tollfree) IRS Forms: 1-800-829-3676 (tollfree) Tax Treaty /Non-Resident Alien Questions: 1-215-516-2000 (toll call)</p> <p>The IRS is in the Prince Kuhio Federal Building (Punchbowl at Ala Moana Blvd.)</p>	<p><b>State of Hawaii Tax Assistance Phones:</b></p> <p>General Numbers: (808) 587-4242 (808) 587-6515 From mainland: 1-800-222-3229 (tollfree)</p> <p>Taxpayer Advocate: (808) 587-1791</p> <p>The State of Hawaii Tax Office is in the Princess Ruth Keelikolani Bldg.(830 Punchbowl St.)</p>

\*Students in the US for 5 years or more should generally file their federal income tax as a “resident” (federal form 1040 EZ or 1040).

**W-2:** Employees send this form out by the end of January each year. The form reports the total income you received from an employer during the preceding calendar year and also totals the amount of withheld funds, (for taxes, social security, health insurance premiums, etc.). All employers must send out this tax form. If you did not receive one from your employer, contact them immediately. There are several copies: one for you to keep, one to attach to your federal tax form, and one to attach to your state tax form.

**1042-S:** Foreign nationals may receive a 1042-S form if they are recipients of scholarships or fellowships in the US, or tax treaty benefits. Attach a copy of the 1042-S to your tax forms in some cases (see UT Austin website).

**Tax Treaties:** The United States may have a tax treaty with your country of citizenship, and this treaty may limit your taxability (as in the case of China) or provide special tax benefits. See IRS Publication 901 or the on-line UT-Austin website.