

# Taxes

- All international students scholars must file yearly tax returns with the US Internal Revenue Service
- You should not have Social Security and Medicare (retirement) taxes (FICA) withheld from your pay unless you have been in the country 5 years for tax purposes - if these taxes are deducted you can ask your employer to refund them and if they cannot ask them for a letter stating why. You can then file with the IRS to have the money refunded to you
- Students who do not work must file at least one form (8843) with the Internal Revenue Service
- If you earned income through a campus job, (example: graduate assistant or campus employment) you must file a tax return, (either 1040-NR EZ or 1040-NR) if your income meets a certain amount that changes each year
- Students who receive scholarship money are taxed on any amount that you receive that is above the cost of your tuition and fees unless your country has a tax treaty with the US
- If you file a federal return you should also file a state return - you may owe money to the state if none was deducted
- The Center for Global Engagement will hold tax sessions which allow you to file your tax returns and will e-mail out dates and times when determined - we are not tax experts and are only providing the software for filing. You are responsible for the information that you enter.
- If you do not file taxes it could negatively affect you if you at some point if you should file for a change of status to an H1B, permanent resident etc. If you apply for a change of status and they find that you owe taxes they may assess your tax and would charge penalties on the amount that you owe
- If you have been in the US for 5 years or longer (total days) on an F or J Visa (or combination of) then you may be a resident for tax purposes - if so, then you will have to use a different tax software to file your taxes then Columbus State provides or consult a private tax accountant
- Columbus State staff are not tax experts and cannot advise you on tax issues - you should consult a private tax accountant if you have questions beyond what we can answer
- The University of Texas at Austin's International Office has an excellent website that provides information, resources and examples on nonresident alien tax preparation. Please visit <https://global.utexas.edu/isss/advising-services/taxes/general-information> if you are interested in learning more about the tax preparation process.

## Tax Identification Numbers

You must have either a Social Security Number or an ITIN (tax identification number) in order to file taxes or claim a tax treaty. New students will receive information during orientation regarding the completion of the Glacier Software mentioned below and on how to obtain an ITIN number if you are not eligible for a Social Security number.

## Glacier Tax Compliance

<http://www.online-tax.net>

- Students who receive a monetary scholarship or work on campus will receive a link from the Accounting Department to complete Glacier. Glacier is a tax compliance software program that CSU uses to determine if you have to have taxes withheld from your scholarship or pay
- If you do not complete this then you will be taxed at the highest tax rate
- Some countries have a tax treaty with the US and this will prevent taxes from being withheld from your income but if you do not complete the software then we have no way of knowing if you are exempt from tax
- In order to claim your tax treaty you still have to file the forms at the end of each year - if you do not file a return will owe back taxes

## Updating Glacier

- You should review your Glacier account yearly to make sure that it is correct and update your days in the US for the past year
- Please see [instructions](#) on how to update your information

## **Tax Stimulus Information - CARES Act**

Non-Residents are not entitled to the current \$1200 tax stimulus payments that have been sent out by the IRS in the past couple of months. If you received one of these payments please view this link to see if you were entitled to the payment of if you should return it:

[INTERNAL REVENUE SERVICE FREQUENTLY ASKED QUESTIONS REGARDING STIMULUS PAYMENT](#)