

UNIVERSITY OF SOUTH FLORIDA TAX GUIDE FOR FOREIGN STAFF AND STUDENTS

The purpose of this

Chapter 1. Nonresident Alien or Resident Alien.....pg. 3

Introduction

You should first determine whether, for income tax purposes, you are a nonresident alien or a resident alien. If you are both a nonresident and resident in the same year, you have a dual status. Dual status is explained later. Also explained later are a choice to treat your nonresident spouse as a resident and some other special situations.

Topics this chapter discusses:

Chapter 5. Figuring Your Tax.....pg. 24

Introduction

After you have determined your alien status, the source of your income, and if and how that income is taxed in the United States, your next step is to figure your tax. The information in this chapter is not as comprehensive for resident aliens as it is for nonresident aliens. Resident aliens should get publications, forms, and instructions for U.S. citizens, because the information for filing returns for resident aliens generally is the same as for U.S. citizens.

If you are both a nonresident alien and a resident alien in the same tax year, see chapter 6 for a disc6 (e)9.1 nn sa-1.6.1 (di)5(s.1 (di) lin.

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Chapter 8. Paying Tax Through Withholding or Estimated Tax.....pg. 37

Introduction

This chapter discusses how to pay your U.S. income tax as you earn or receive income during the year. In general, the federal income tax is a pay as you go tax. There are two ways to pay as you go. 1. Withholding. If you are an employee, your employer probably withholds income tax from your pay. Tax also may be withheld from certain other income—including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the U.S. Treasury in your name. 2. Estimated tax. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. P

Chapter 11. Departing Aliens and the Sailing or Departure Permit.....pg. 49

Introduction

Before leaving the United States, all aliens (except those listed under Aliens Not Required To Obtain Sailing or Departure

Identification Number

U.S. citizens and U.S. residents must file a tax return if they have a taxable income. If you are a nonresident alien, you may not have to file a tax return. However, you may have to file a tax return if you have a taxable income. You may also have to file a tax return if you are a nonresident alien and you have a taxable income. You may also have to file a tax return if you are a nonresident alien and you have a taxable income.

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I am a student with an F-1 visa. I was told that I was an exempt individual. Does this mean I am exempt from paying U.S. tax?

Yes, if you are a student with an F-1 visa, you may be an exempt individual. This means you are not required to file a tax return for the first year you are in the United States. However, you may have to file a tax return if you have a taxable income.

I have an H-1B visa and my husband has an F-1 visa. We both lived in the United States all of last year and had income. What kind of form should we file? Do we file separate returns or a joint return?

You are a U.S. resident and are taxed as a U.S. citizen.

a nonresident alien. I re-

turn to the United States for a short period of time.

If you are a nonresident alien, you may not have to file a tax return. However, you may have to file a tax return if you have a taxable income. You may also have to file a tax return if you are a nonresident alien and you have a taxable income.

Nonresident Spouse Treated as a Res-

ident. If you are a nonresident alien and your spouse is a U.S. resident, you may have to file a tax return for your spouse. This is because your spouse is treated as a resident for tax purposes.

What is the 30% tax rate on dividends and interest for nonresident aliens?

Nonresident aliens are subject to a 30% tax rate on dividends and interest. This is a flat tax rate that applies to all nonresident aliens.

You are a U.S. resident and are taxed as a U.S. citizen.

When to file and where to file

You must file your tax return by the deadline. The deadline is usually April 15th of the following year.

What is the effect of tax treaties on nonresident aliens?

Tax treaties can reduce the tax rate on dividends and interest for nonresident aliens. This is because the treaty may provide for a lower tax rate than the 30% rate.

You are a U.S. resident and are taxed as a U.S. citizen.

Resident Aliens

Resident aliens are treated as U.S. citizens for tax purposes. This means they must file a tax return if they have a taxable income.

What are the rules for nonresident aliens who are students?

Nonresident alien students may be exempt from filing a tax return for the first year they are in the United States. However, they may have to file a tax return if they have a taxable income.

You are a U.S. resident and are taxed as a U.S. citizen.

Scholarships, Grants and Awards

Scholarships, grants, and awards may be taxable or nontaxable. This depends on the type of scholarship, grant, or award.

What are the rules for nonresident aliens who are scholars?

Nonresident alien scholars may be exempt from filing a tax return for the first year they are in the United States. However, they may have to file a tax return if they have a taxable income.

You are a U.S. resident and are taxed as a U.S. citizen.

- If you are a candidate for a degree, you may be able to exclude from your income the part of the scholarship you use to pay for tuition, fees, books, supplies, and equipment required by the educational institution. However, the part of the scholarship you use to pay for other expenses, such as room and board, is taxable. See [Scholarships and Fellowship Grants](#) in chapter 3 for more information.
- If you are not a candidate for a

Nonresident aliens can claim some of the same itemized deductions that resident aliens can claim. However, nonresident aliens can claim itemized deductions only if they have income effectively connected with their U.S. trade or business. See [Itemized Deductions](#) in chapter 5.

I am single with a dependent child. I was a dual-status alien in 2019. Can I claim the earned in-

[as an alien](#) in chapter 1.

I am a nonresident alien, temporarily working in the U.S. under a J visa. Am I subject to social security and Medicare taxes?

Generally, services you perform as a nonresident alien temporarily in the United States as a nonimmigrant under subparagraph (F), (J), (M), or (Q) of section 101(a)(15) of the Immigration and Nationality Act are not covered under the social security program if you perform the services

[Error](#) in chapter 8.

I am an alien who will be leaving the United States. What forms do I have to file before I leave?

Before leaving the United States, aliens generally must obtain a certificate of compliance. This document, also popularly known as the sailing permit or departure permit, is part of the income tax form you must file before leaving. You will receive a sailing or departure permit after filing a [Form 1040-C](#) or [Form 982](#).

HELPFUL LINKS:

Payroll and Tax Services

<https://www.usf.edu/business-finance/controller/payroll/payrollnra.aspx>

On-Campus Employment - Office of International Services

<https://www.usf.edu/world/international-services/employment/on-campus-employment/index.aspx>

USF World tax info

<https://www.usf.edu/world/international-services/immigration/taxes.aspx>

IRS Tax forms, instructions and publications

www.irs.gov/forms-instructions