# UNIVERSITY OF SOUTH FLORIDA TAX GUIDE FOR FOREIGN STAFF AND STUDENTS

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# 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)16 lin.

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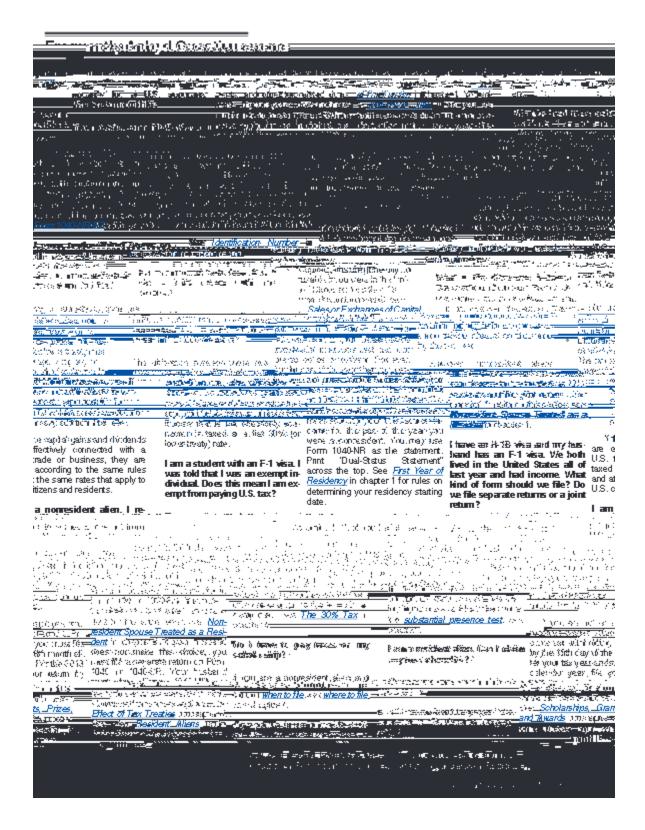
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# Chapter 8. Paying Tax Through Withholding or Estimated Tax.....pg. 37

### 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 Permitpg. 49
Introduction Before leaving the United States, all aliens (except those listed under Aliens Not Required To Obtain Sailing or Departure



- ir you are a candidate for a degree, you may be able to ex-dude 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 otherexpenses, 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

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child. I was a dual-status alien in migration and Nationality Act are not before leaving. You will receive a

*⊵тгог* in cnapter 8 .

have income effectively connected with their U.S. trade or business. Generally, services you perform as aliens generally must obtain a certification of the United States, and the United States, services you perform as aliens generally must obtain a certification of the United States, and the United States, aliens generally must obtain a certification of the United States, and the United States, as a service with a december of the United States, and the United States, as a service with a december of the United States, aliens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States, as a liens generally must obtain a certification of the United States as a nonimple of the United States, as a liens generally must obtain a certification of the United States as a nonimple of the United States as a n (Q) of section 101(a)(15) of the Im- the income tax form you must file covered under the social security sailing or departure permit after fil-

# **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