



OFFICE OF INTERNATIONAL AFFAIRS

UNIVERSITY OF MICHIGAN-DEARBORN

Tax Information for International Students and Scholars





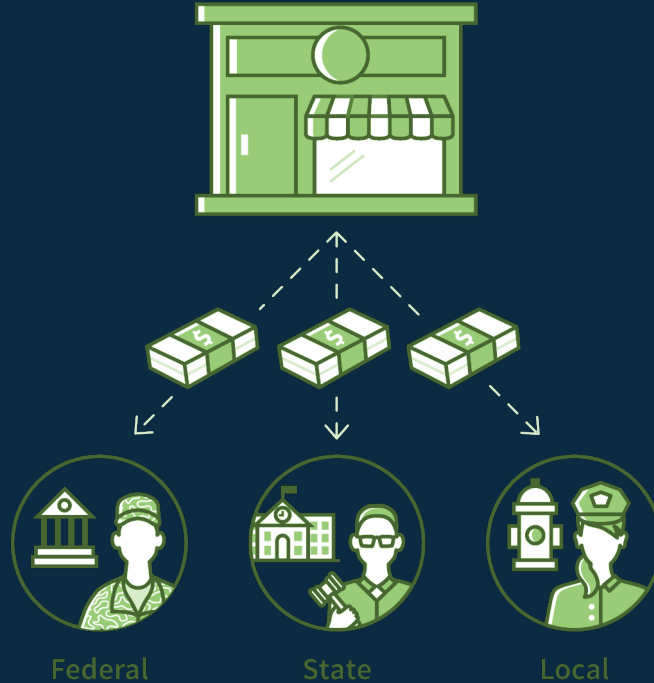
To do:

- MEETING
- REVIEW ASSIGNMENT

- Tax Laws & Filing Requirements
- Required Tax Documents
- Resources



Tax Laws and Filing Requirements



Tax Laws and Filing Requirements

All international F-1 and J-1 students and scholars are required to file one or more tax forms.

Federal tax forms must be mailed to the Internal Revenue Service (IRS).



Tax Laws and Filing Requirements

For tax purposes, it is important to determine whether you should file as a Resident Alien or as a Nonresident Alien.

Most UM-Dearborn international students and scholars will be considered a Nonresident Alien.



Tax Laws and Filing Requirements

Tax filing deadlines, and helpful resources, are published at the tax section of the OIA website:

[OIA > Current International Students > Working as an International Student](#)



Required Tax Documents



Required Tax Documents

For federal tax reporting, nonresident aliens are required to complete specific forms based on whether they worked and received income.

Type of U.S. Source Income	Amt of U.S. Source Income	IRS Form(s)
Wage (salary) only	Any amount	Form 1040-NR and Form 8843
Wage (salary) plus taxable fellowship	Any amount	Form 1040-NR and Form 8843
Any kind of income if a tax treaty partially or completely exempts this income from tax	Any amount	Form 1040-NR and Form 8843
Taxable fellowship only	Any amount	Form 1040-NR and Form 8843
No income or bank or credit union interest only		Form 8843

Required Tax Documents

All Nonresident Aliens must complete and file:

Form 8843



Required Tax Documents

Nonresident Aliens who earned income in the previous year must complete and file:

Form 8843

AND

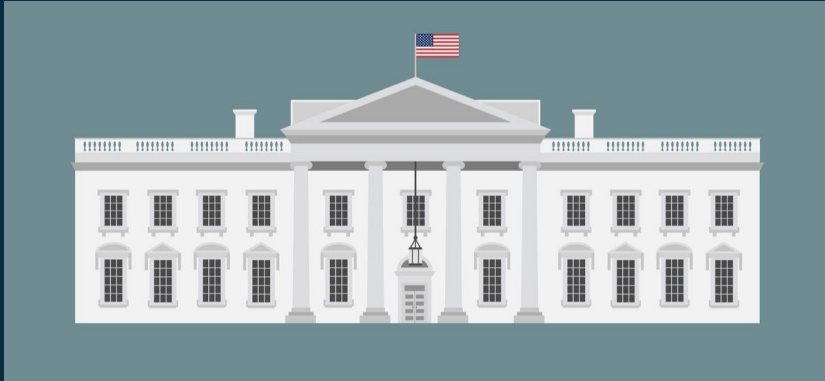
Form 1040-NR



Required Tax Documents

Form 8843 and Form 1040-NR are federal forms.

If you earned income, you may also be required to file a state tax return.



Required Tax Documents

Michigan State Tax Requirements

- Prepare your federal tax return first
- If you only file form 8843, then you are not required to file a state of Michigan tax form
- If your adjusted gross income (Form 1040-NR, Line 11) is less than \$4,900, then you are not required to file a state of Michigan tax form
- If you are required to file a state of Michigan tax form, you must file:
 - [MI 1040, MI Schedule NR, & Schedule 1](#)



Required Tax Documents

Federal and State tax returns are completed with information that you gather from forms that are issued by your employer.



Required Tax Documents

Nonresident Aliens who earned income may be issued the following forms from their employer:

- W-2
- 1042-S
- 1099



Resources



Resources

Each year, the OIA shares tax resources with all UM-Dearborn international students and scholars. These resources are available at the OIA website:

[OIA > Current International Students > Working as an International Student](#)

Keep an eye on your email! Each tax season, the OIA shares information with international students and scholars to assist them with tax requirements. This includes online resources as well as workshops led by local tax professionals.



Resources

Please note that the OIA is not able to assist students or scholars with the completion of tax forms.

Advice shared in this presentation is intended only as informational. Students and scholars with specific questions should consult with a qualified tax professional.



Resources

- Be aware that you may need to file state and federal taxes
- Retain all tax records as you may need tax documentation in the future
- When filing by mail, make sure to retain proof of shipment indicating that it was postmarked prior to the tax filing deadline
- Be cautious of potential scams
 - the IRS will **only** initiate correspondence via postal mail and will **never** contact individuals by phone or email
 - **Never** share personal or financial information with anyone via phone, text, social media, or email



