

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

Identification Number

U.S. citizens and U.S. residents must file a tax return if they have any of the following types of income:

- Wages, salaries, or other income from an employer
- Interest, dividends, or other income from investments
- Income from a business or profession
- Income from a trust or estate
- Income from a partnership
- Income from a rental property
- Income from a pension or annuity
- Income from a Social Security benefit
- Income from a lottery or other gambling activity
- Income from a scholarship or fellowship
- Income from a grant or award
- Income from a trust or estate
- Income from a partnership
- Income from a rental property
- Income from a pension or annuity
- Income from a Social Security benefit
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Capital gains and dividends received on a trade or business, they are according to the same rules as the same rates that apply to citizens and residents.

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?

If you are a nonresident alien, you may be exempt from paying U.S. tax on your income if you are a student with an F-1 visa. You must file Form 1040-NR as the statement across the top. See [First Year of Residency](#) in chapter 1 for rules on determining your residency starting date.

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 at U.S. tax rates.

a nonresident alien. I re-

turning to the United States.

to determine if you are a nonresident alien.

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Non-

Resident Spouse Treated as a Resi-

dent in Chapter 1. If you are a nonresident alien, you may be exempt from paying U.S. tax on your income if you are a student with an F-1 visa.

substantial presence test.

You are a U.S. resident and at U.S. tax rates.

When to file

where to file

When to file

where to file

When to file

Effect of Tax Treaties

Resident Aliens

When to file

where to file

When to file

Scholarships, Grants and Awards

When to file

where to file

When to file

When to file

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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