



The City University of New York
International Students Office
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INCOME TAX INFORMATION FOR INTERNATIONAL STUDENTS (F-1 OR J-1 STATUS HOLDERS)

As a CUNY international student, you are required to file tax forms each year with the IRS (Internal Revenue Service), even if you did not receive an income in 2015. The deadline for filing your taxes if you earned an income in 2016 is **Monday, April 18, 2016**. If you received no earned income in 2015 you must still file form **8843**. The filing deadline is **June 15, 2016**.

The City University of New York (CUNY) will again provide students with the opportunity to file their federal income tax forms for **free** using the **GLACIER Tax Preparation** software. You can use GLACIER **only** to file your **federal taxes**. Once you have logged on successfully to the program, you will be guided through a series of questions that will determine your income tax status. The program will select the appropriate forms and help you complete them based on the information you provided. You will then be able to print the completed forms and mail them to the Internal Revenue Service. **NOTE:** For information about assistance with your New York State taxes, see the link for the **IRS Volunteer Income Tax Assistance (VITA)** on page 4. The website provides a list of places where students can get free help with their tax questions and forms, based on their zip codes.

Students With a Previous GLACIER Account:

If you have a **GLACIER profile** from last year, you will automatically receive an email with instructions on how to file your taxes again using the program. The link to Glacier is <https://www.glaciertax.com/>. If you have not yet been contacted by a representative from GLACIER, please call or email the Payroll Office.

Students Using GLACIER For the First Time:

If this will be your first time using GLACIER and you did not work on campus in 2015, you must first create an account to have access to the program. You can begin the process by completing an online Mach form provided by the International Students Office (ISO): Open the link <https://ww3.hunter.cuny.edu/is/view.php?id=2954>

and fill in the information that is requested by least Tuesday, March 1, 2016. Use your passport and SEVIS I-20 form (F-1 students) or DS-2019 (J-1 students) to answer the questions about your immigration status. After your information is reviewed, you will then receive an individual access code **DIRECTLY** to your “*myhunter*” email address **ONLY** from CUNY Central that will allow you to use the GLACIER program.

What are the Income Tax Requirements for International Students?

Working Students — If you resided in the United States in F-1/J-1 status in 2015 and earned an income (salary, scholarship, etc.) you must file a tax form. Please note that even if you come from a country that has a tax treaty with the United States, you may still be required to file an income tax form if you received any taxable income. If you worked in 2015, at the end of the year you may have received one of the following forms from your employer: **W-2, 1042-S** or **1099**. You may need all of these forms or additional ones to file your income tax.

Non-Working Students — If you resided in the United States in F-1/J-1 status for any period of time in 2015, you are required to report this information on tax form, **8843**. This form is mostly used by the Internal Revenue Services for informational purposes and to determine your tax status in the U.S. All international students are required to complete form 8843! The filing deadline is **June 15, 2016**.

Tax Residency Status — The IRS determines the income tax status of international students based on the number of years they have lived and/or worked in the U.S. If you have resided in the U.S. for 5 years or longer, you are considered a resident for **tax filing purposes only**. The Vita programs available in the five boroughs can provide you with free assistance in filing your taxes if you fall in the “5-year resident” category. See page 4 for more information.

HELP FROM THE GLACIER PROGRAM — Log on to GLACIER at: www.glaciertax.com If you experience any difficulties logging in or completing your tax forms, you may get answers to your questions using the FAQs or HELP screens on GLACIER. You can also email your questions to the GLACIER Prep Support Center at support@glaciertax.com. Please note that all support questions will be handled via email. No phone calls are accepted!

Documents and Information Needed to Use GLACIER for Tax Filing

In order to successfully use the GLACIER income tax software, you must have the documents and information listed below.

- Visa/Immigration status information (*check your passport*)
- Unexpired Passport
- Form I-20 (*if you are in F-1 status*)
- Form DS-2019 (*if you are in J-1 status*)
- Social Security or Individual Taxpayer Identification Number (ITIN)
- Address Information (*current U.S. and address in your home country*)
- U.S. entry and exit dates for any current and past visits to the U.S. listed on your passport or I-94 (Arrival/Departure Record) Note: If you did not receive an I-94 card when you entered the United States, you can print an electronic copy at www.cbp.gov/I94.
- Information about your current academic institution or host sponsor (*name of school, address and telephone number of Academic Director or President*)
- Forms W-2, 1042-S and or 1099 (*if you received any of them*)
- Scholarship/fellowship grant letter you may have received in **2015**
- A copy of your **2014** federal income tax return (*form 1040NR or 1040NR-EZ*), if you filed a federal income tax return in 2014.

Getting Started With the Correct Tax Forms

If you have...

- No earned income in 2015? You must file form **8843**. Filing deadline is June 15, 2016!
- Income, single or married (but filing alone) and no dependent children? File form **1040NR-EZ**.
- Income and dependent(s)? File forms **8843** and **1040NR**.
- Income, single or married (and filing jointly with spouse) and no dependent children? File form **1040-EZ**.

Form **IT-203**: This is the form for Non-Resident and Part-Year Resident Income Tax Return

Note: You must fill out form **843** if your employer has withheld Social Security and Medicare tax in error. Before filing form **843**, do the following:

- Request a refund from your employer for the amount covering the incorrect tax withholdings
- Do not file form **843** if your employer agrees to refund the money for the incorrect taxes
- File forms **843** and **8316** if your employer is unable to refund you for the incorrect taxes

Send all completed forms: **8843**, **1040NR-EZ**, **1040-EZ**, **843** and **8316** to the following address:

**Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215**

If you have any questions concerning the 1040NR form, you can call 1-800-829-1040 for help. Visit the IRS website at www.irs.gov to download any of the forms listed above, or go directly to:

8843	http://www.irs.gov/pub/irs-pdf/f8843.pdf
1040NR-EZ	http://www.irs.gov/pub/irs-pdf/f1040nre.pdf
1040NR	http://www.irs.gov/pub/irs-pdf/f1040nr.pdf
843	http://www.irs.gov/pub/irs-pdf/f843.pdf
8316	http://www.irs.gov/pub/irs-pdf/f8316.pdf
IT-203	http://www.tax.ny.gov/pdf/current_forms/it/it203i.pdf

Additional Sources for IRS Information and Forms

IRS

Income tax advice: 1-800-829-1040

Forms and publications: 1-800-829-3676

<http://www.irs.ustreas.gov/>

New York State

1-800-2255829

<https://www.tax.ny.gov/forms/default.htm>

Individual Tax Filing Assistance for International Students

The IRS Volunteer Income Tax Assistance (VITA)

irs.treasury.gov/freetaxprep/

Tax Forms the Vita Programs can help you complete:

- Form 8843
- Form 1040NR-EZ
- Form 843 & Form 8316
- Form IT-203 NYS return

Documents you need to bring:

- Passport (Required!!)
- A copy of last year's tax returns (if possible for the preparer's reference)
- W-2, 1099, 1098 and all other forms you received for 2015
- Bank account number & routing number if you would like to receive refund electronically
- Know how many days you spent in the U.S. in 2013, 2014 and 2015
- Know the dates you left and re-entered the U.S. if you traveled in 2015