

U.S. FEDERAL AND N.C. STATE INCOME TAX FILING REQUIREMENTS

January 1st through April 15th is "Tax Season" in the U.S. During this period, U.S. citizens, permanent residents and non-resident aliens must file income tax returns and other tax forms. *Every individual present in the U.S. during the previous year in F-1, F-2, J-1 or J-2 immigration status must file certain tax forms, even if they have not worked in the United States.* ALL international students, scholars and their dependents (F-1, F-2, J-1 and J-2) must file Internal Revenue Service (IRS) tax Form 8843. **Most nonimmigrants who worked and earned income in the U.S.** in the previous year must **file income tax returns AND Form 8843 on or before Wednesday, April 15th, 2020.** Those who worked in the state of North Carolina during the previous year may be responsible for filing a N.C. state income tax return as well as a U.S. federal return.

Please note that changes are often made to US tax law since the previous tax filing season, and some publications may not yet be updated to include these changes. Be sure the tax forms are for the 2019 tax year and pay close attention to the "What's New" section of the instructions.

The following information is intended for individuals in nonimmigrant status who will file as *nonresident for tax purposes*. Please consult [IRS Publication 519 "U.S. Tax Guide for Aliens"](#) to determine whether to file as Nonresident or Resident for income tax purposes. Some nonimmigrants may be eligible for a reduction in taxes due to a treaty between the U.S. and their country. Refer to [IRS Publication 901 "U.S. Tax Treaties"](#) for more information. **Even if exempt from taxes due to a treaty, tax forms must be filed with the IRS.**

TAX RESOURCES FOR INTERNATIONAL STUDENTS AND SCHOLARS

Volunteer Income Tax Assistance (VITA)

Volunteers with the VITA program provide free tax return preparation assistance for eligible members of the community: <https://www.irs.gov/individuals/free-tax-return-preparation-for-you-by-volunteers>. Please be aware that many VITA locations do not have volunteers trained in non-resident tax issues. Inquire prior to your consultation to be sure the VITA volunteer helping you is knowledgeable about non-resident taxes and/or has VITA Foreign Student and Scholar Certification.

UNC School of Law VITA Services (On-campus)

This service is provided by appointment only. There is limited capacity for foreign student/scholar appointments since not all volunteers are certified in non-resident tax issues. Appointments must be made online at <http://studentorgs.law.unc.edu/vita/taxpayers/appointments/>.

UNC School of Law VITA Client Service Dates:

Wednesday, February 5, 2020 through Wednesday, April 1, 2020

Monday and Wednesday clinics are 6:00 pm - 9:00 pm

Orange County VITA Services (Off-campus)

Another opportunity for eligible students and scholars to utilize VITA offerings is through the Orange County VITA Services. This is open to eligible individuals with low and moderate-income, regardless of age or county of residence. Their sessions for Foreign Nationals with F, J, M, or Q visas are on the following dates:

- February 24th, 9am – 12pm
- March 10th, 9am – 1pm
- March 31st, 9am – 1pm
- April 7th, 9am – 12pm

Seymour Center
2551 Homestead Road
Chapel Hill, NC

Appointments can be booked on their website: <http://www.orangecountync.gov/254/Tax-Assistance>.

Low-Cost Tax Preparation Program by State Employees' Credit Union (SECU)

State Employees' Credit Union (SECU) provides low-cost tax return (\$75 per return) preparation assistance for Credit Union members. You must be a member to qualify and this service is provided by appointment only. Preparers will review your documents to determine if they can assist in filing your return. This will be determined on a case by case basis. Information on determining eligibility and about how to schedule an appointment can be found here: <https://www.ncsecu.org/TaxServices/LowCostTaxProgram.html>

Private Tax Preparation Options

Private tax preparation services can assist taxpayers with filing tax returns; most require a fee. The IRS has valuable advice on tax preparation options: <https://www.irs.gov/tax-professionals/choosing-a-tax-professional>.

Online Tax Preparation Software

The following are examples of tax preparation software companies that can assist you with your tax returns. Students and scholars must purchase an access code in order to use the software.

- Sprintax: Federal tax returns \$37.95 and State tax returns \$29.95: <https://www.sprintax.com>
Note: We do not offer an access code for this service.
- GLACIER Tax Prep (\$39 for an individual license -- Federal returns only): <https://www.glaciertax.com/>

Helpful Sites

- <http://isss.unc.edu/resources-2/tax/>
- <http://studentorgs.law.unc.edu/vita/taxpayers/>
- <http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars/>
(Note the resources/links in the section "Foreign Student and Scholar Income Tax Returns")
- <https://www.irs.gov/individuals/international-taxpayers/nonresident-aliens>
- <http://www.dorncc.com/individual/index.html> (North Carolina Department of Revenue)

Disclaimer: The University does not endorse any particular tax professional in regard to these services. The information provided here as well as in the upcoming Non-Resident Tax Workshops is provided as a service to international students and scholars at UNC-Chapel Hill. This information does not constitute legal tax advice. International Student and Scholar Services (ISSS) advisors are NOT experts in income taxes and cannot assist with the preparation or completion of individual tax return forms. ISSS disclaims any and all liability resulting from providing this general information.