

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

January 1<sup>st</sup> through April 15<sup>th</sup> 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 Monday, April 15<sup>th</sup>, 2019.** 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 there have been several important changes to US tax law since the 2017 tax filing season. Some publications have not yet been updated to include these changes. Be sure the tax form instructions are for the 2018 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.**

**Alert:** The Internal Revenue Service (IRS) has issued warnings regarding possible scam telephone calls. Criminals may pose as IRS officials to trick victims out of their money or personal information. The IRS has provided several tips to help you avoid being a victim of these scams: <https://www.irs.gov/uac/irs-urges-public-to-stay-alert-for-scam-phone-calls>.

## TAX RESOURCES FOR INTERNATIONAL STUDENTS AND SCHOLARS

### **UNC Law VITA Tax Sessions for International Students and Scholars\***

UNC Law Volunteer Income Tax Assistance (VITA) program will provide two information sessions to international students and scholars on tax preparation services available through VITA, how to sign up for an appointment, and documents needed for your VITA appointment. These sessions will cover the same material so you will only need to attend one.

- **Friday, February 8, 9:30-10:30am** (FedEx Global Education Center, Nelson Mandela Auditorium)
- **Wednesday, February 13, 2:00-3:00pm** (FedEx Global Education Center, Nelson Mandela Auditorium)

**Please note that these sessions will be for general information and an overview of VITA services and presenters will not be able to provide detailed tax information for individuals during the session.**

### **Tax Sessions for Individuals Filing as NONRESIDENT for TAX PURPOSES\***

A volunteer from the local community, Ms. Margaret Hung, will give a brief overview of filing requirements and relevant U.S. Federal and State of North Carolina tax forms, followed by a Question & Answer period. Each session will cover the same material, so you will only need to attend one.

- **Monday, February 18, 5:30-7:00pm** (FedEx Global Education Center, Nelson Mandela Auditorium)
- **Monday, April 1, 4:30-6:00pm** (FedEx Global Education Center, Room 1005)

**Please note that students and scholars attending the sessions should bring their tax documents (W-2, 1099, 1042S and/or other statements of income), along with tax forms (downloaded from [www.irs.gov](http://www.irs.gov)), and prepared questions.**

\*These sessions provide general information and will not provide one-on-one tax counseling. Individuals with complicated tax situations may find it beneficial to attend the tax workshop to get started, but it may also be necessary to seek additional help from a tax professional.

## **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.dornrc.com/individual/index.html> (North Carolina Department of Revenue)

## **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.

## **Volunteer Income Tax Assistance (VITA) on campus, sponsored by UNC School of Law**

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/>. Please contact **Nick Bogdash** with questions at [nbogdash@live.unc.edu](mailto:nbogdash@live.unc.edu).

UNC School of Law VITA Client Service Dates:

Tuesday, February 5, 2019 through Saturday, April 13, 2019

Tuesday and Wednesday clinics are 6:00 pm - 9:00 pm, and Saturday clinics are 9:00 am - 12:00 pm

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

State Employees' Credit Union (SECU) provides low-cost tax return (\$75) 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; you can view their “Getting Started Kit” here to determine if you are eligible: <https://www.ncsecu.org/PDF/TaxServices/GettingStartedKit.pdf>. More information about how to schedule an appointment can be found here: <https://www.ncsecu.org/TaxServices/LowCostTaxProgram.html>

## **Carolina Student Legal Services**

Carolina Student Legal Services has arranged for a tax professional to come to their office to answer tax questions for UNC students. If you have questions about non-resident taxes, know your immigration status and how many days you have been in the U.S. over the past 3 years. Consultations will be about 15 minutes each. Please call Student Legal Services at (919) 962-1303 to schedule a time to come in on one of these days:

Tuesday, February 12th and Monday, March 4th (5:00 pm - 6:30 pm, Carolina Union Suite 3512)

## **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 \$35.95 to \$49.95 and State tax returns \$25.95 to \$29.95: <https://www.sprintax.com>
- GLACIER Tax Prep (\$39 for an individual license -- Federal returns only): <https://www.glaciertax.com/>

**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.

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