



# OFFICE OF INTERNATIONAL SERVICES

University Center for International Studies  
University of Pittsburgh

## Tax Information

All international students and scholars living in the United States are required to comply with federal, state and local laws with respect to filing taxes. OIS is here to provide you with resources that are designed to guide you through this process. **Please remember that your Immigration Specialist is not a trained tax professional and will not be able to provide you with individual assistance when it comes to filing your own taxes.** It is our hope, however, that the resources we provide will set you off in the right direction.

### Tax Year 2019

International students and scholars who earned taxable income in 2019 must file separate federal, state and local tax returns no later than April 15, 2020. Also, all international students, scholars and dependents must file [Form 8843](#), regardless of income earned. This includes minor children.

For the federal tax return, the type of form you file will depend on your residency status for tax purposes. **Your residency status may be different from your immigration status. See the chart below to determine your residency status for tax purposes.**

Nonresidents for tax purposes will file Forms [1040NR](#) (or [1040NR-EZ](#)) and [8843](#). Residents for tax purposes will file tax returns just like permanent residents and citizens of the U.S.

Immigration Status	Date of U.S. Arrival	Tax Status	Earned Income?	Forms to File
<b>F or J Student</b>	After December 31, 2014	Non-Resident	Yes	<a href="#">1040NR</a> (or <a href="#">1040NR-EZ</a> ) and <a href="#">8843</a>
			No	<a href="#">8843</a>
	Before January 1, 2015	Resident	Please follow the instructions for how U.S. citizens complete tax forms. There is Tax Software information for you on page 2.	
<b>J Scholar</b>	After December 31, 2017	Non-Resident	Yes	<a href="#">1040NR</a> (or <a href="#">1040NR-EZ</a> ) and <a href="#">8843</a>
			No	<a href="#">8843</a>
	Before January 1, 2018	Resident	Please follow the instructions for how U.S. citizens complete tax forms. There is Tax Software information for you on page 2.	
<b>Faculty/Staff who are primary status-holders (H-1B, O-1)</b>	Arriving at any time	Resident	Please follow the instructions for how U.S. citizens complete tax forms. There is Tax Software information for you on page 2.	
<b>Dependent Status (J-2, H-4, etc.)</b>	Follow the rules for your primary status-holder.			

## Tax Software

- **Non-Residents** - [Sprintax](#) is tax software for international students and scholars who are nonresidents for tax purposes at the University of Pittsburgh to use in preparing their federal tax returns. Residents for tax purposes **cannot** use this program to complete their federal returns. In the spring, OIS emails all eligible students and scholar a discount code for this service.
- **Residents** - the IRS website provides free filing services online at "[Free File](#)". You also have the option to use web-based services, like [TurboTax](#), [H&R Block At Home Tax Software](#), or [TaxSlayer](#), among others. OIS does not endorse any one program and you should research your options to find out which one will best suit your needs.

## Tax Forms

The following is a list of forms for filing federal, state, and local taxes as a **Non-Resident** for tax purposes.

**Form W-2** If you earned income in the United States, you will be issued a Form W-2 Wage and Tax Statement. Form W-2 is used to report wages that were paid and taxes that were withheld during the year. **This form will be sent to you from your employer and you will need it before you can prepare your taxes.** If you did not earn any U.S.-based income during the year, you will not receive Form W-2.

**Form 1042-S** University of Pittsburgh recipients of scholarship, fellowship, and/or grant money and those who qualified for tax treaty exempt earnings will receive the [1042-S form](#). This form allows you to apply for tax treaty benefits when filing your Federal returns. You should receive this form in the mail by the end of March.

**Form 1098T** Form 1098T indicates the amount of tuition you paid last year. This is useful for those that are eligible to claim deductions such as the, "Hope or Lifetime Learning Education credits, or Earned Income Credit (EIC)" **Non-Residents are not eligible for this credit.**

**Form 8843** **ALL** nonresidents must file "Form 8843 Statement for Exempt Individuals and Individuals with a Medical Condition". This includes nonresidents who did not earn an income in the previous year, including dependents. Do not be confused about the statement regarding medical conditions. If you do not have a medical condition, you still need to file this form.

**Form 1040NR** Nonresidents who have dependents and who earned an income in 2019 must file "Form 1040 U.S. Nonresident Alien Income Tax Return". Instructions for Form 1040NR may be found [here](#). There is also a Form 1040NR-EZ for nonresidents in some situations. You can see if you are eligible and find instructions are [here](#).

**PA-40** Both nonresidents and residents for tax purposes will file "PA-40 Pennsylvania Income Tax Return". Instructions for this form, including a filing address, can be found [here](#).

**Local Taxes** Both nonresidents and residents for tax purposes will file a Local Earned Income Tax Return. **You should receive this form in the mail.**

## Disclaimer

All tax information provided by OIS is intended for international students and scholars of the University of Pittsburgh ONLY. The University of Pittsburgh makes no guarantee as to the accuracy of this information and shall not be held liable for use of any of the information provided. You should contact the Internal Revenue Service (IRS) or a tax professional if you require clarification or have any questions about filing your taxes.