



United States (US) Tax Filing Guide

This guide provides general resources regarding tax filing guidelines for individuals classified as nonresident aliens, and have received financial aid, scholarships, fellowships, awards, or compensation for services performed (such as on-campus or off-campus employment), optional or curricular practical training, a graduate assistantship or fellowship.

It is your responsibility to understand and to meet your tax obligations. US tax laws can be complex and the laws that apply to non-US citizens are **not** the same as for US citizens. For help with filing your tax_return or additional questions, please contact a licensed tax professional.

DISCLAIMER: Florida Polytechnic University staff and faculty are not licensed tax professionals and cannot provide tax advice. All links and resources provided are not affiliated or endorsed by the university. A licensed tax professional should be contacted if you require further assistance.

What is a resident versus nonresident?

In legal terms, noncitizens of the US are referred to as "aliens." **There are three types of aliens for tax purposes: (1) nonresident; (2) dual-status, and (3) resident.** These categories are for tax purposes only and are not related to your immigration status.

International students are automatically considered non-residents for their first 5 calendar years in the US. If you have been in the US for longer than the 5 years, take the [Substantial Presence Test](#) to determine your tax residency and contact a licensed tax professional if you require additional assistance.

Do I have to file a tax return?

All foreign nationals/nonresident aliens living, visiting, working, or studying in the US are responsible for compliance with US laws and regulations.

If you are in the US under the F or J visa, and you and your dependents (spouse or children) resided in the US **between January 1st - December 31st of the previous year**, then you are all obligated to complete and submit [Form 8843](#), to the IRS **even if you had no income.**

If you **earned over \$0** of US source income anytime from **January 1st - December 31st of the previous year**, then you may need to also file a federal tax return.

There are certain forms that are required to be filed each year for each visa holder, please select the following link for [assistance with determining which tax return to file.](#)

Filing Deadlines

- **Form 8843 – June 5th Every Year**
- **Form 1040-NR April 15th Every Year**

Who or what is the Internal Revenue Service (IRS)?

The [IRS](#) is the **US government tax authority responsible for collecting taxes.** The IRS has strict regulations regarding taxation and reporting of payments made to US and non-US citizens.

Florida Poly is required to withhold US income tax and file reports with the IRS in connection with payments it has made to students, faculty, staff, or guests who are non-US citizens or permanent resident aliens (green card holders), that receive wages, financial aid, scholarships, graduate assistantships, fellowships, or other awards applicable to IRS taxation, or compensation for services performed (**this includes, paid internships, OPT or CPT**).

For detailed information about filing income tax return forms as a foreign national who resides in the US visit the IRS website for [Taxation of Nonresident Aliens](#).



How can I file my tax returns?

The university licensed Glacier Tax Prep (GTP), which is a web-based software system that helps you to prepare US federal tax returns (at no cost to you); it is **designed for use by individuals filing as “nonresidents”** for federal tax purposes. **If you are classified as resident alien, you will not be able to utilize GTP.**

GTP will ask you specific questions to ensure you complete the required forms correctly and will fill them in so you may download them and mail them to the IRS for processing.

If you are employed on-campus or received scholarships, grants, fellowships, or an assistantship, you will already have a Glacier account because you would have been required to create Glacier compliance record (**Glacier compliance is separate from GTP and is for determining tax withholdings solely**).

You will receive an email from support@online-tax.net directing you to log into GTP (if you already have a GLACIER record) or to create a login (if you do not already have a GLACIER record) mid-February each year.

Where Do I Mail My Tax Returns

Per IRS instructions for [Form 8843](#) and [Form 1040-NR](#):

- Mail Form 8843 to the (if you are not required to file Form 1040-NR because you had no wages/ income for 2023):
 - **Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215**
- If you are required to file Form 1040-NR, then you must attach Form 8843 to it and mail both forms to the:
 - **Internal Revenue Service, P.O. Box 1300, Charlotte, NC 28201-1300**

ADDITIONAL RESOURCES

The following links are provided as a courtesy and are not inclusive of all services and resources available. Please utilize them at your discretion. It is always recommended to conduct additional research pertaining to your specific circumstances.

***[Beware of Scams](#) (please visit this link to find out how to protect yourself from IRS Scams in the US)**

Other Tax Filing Resources:

[International Student Tax Frequently Asked Questions](#)

[Tax Filing Step-by-Step](#)

Tax Filing Assistance Resources:

[IRS Free Tax Prep Help Locator](#)

[Polk County 2021 Tax Preparation Sites](#)

[United Way of Central Florida](#)