

Luther Rice College & Seminary
3038 Evans Mill Road, Lithonia, GA 30038

IMPORTANT NOTICE

TO ALL INTERNATIONAL STUDENTS

A Federal Income Tax Return is Mandatory by the USCIS

Filing federal income tax forms is the personal responsibility of each international student and scholar. This letter serves as a reminder that all international students are required to submit an annual tax report to the United States Internal Revenue Service (IRS) government for the duration of their studies in the U.S.A. Please be aware that each student/scholar is ultimately responsible for the accuracy of his/her income tax returns and any resulting penalties or interest.

ALL STUDENTS MUST COMPLETE AND SUBMIT FEDERAL TAX FORM 8843. If you were employed in 2005 you must also complete additional tax forms. See links for additional information below.

The deadline to file is April 15, 2006

FAILURE TO FILE CAN IMPACT YOUR FUTURE IN THE UNITED STATES

For more information on how to file your tax information the following are suggested resources for your use: www.irs.gov or Internal Revenue Service at 1-800-829-1040

<http://www.istaxes.com/index.html> Form 8843 Statement for Exempt Individuals (**all students**)

<http://www.utexas.edu/international/taxes/> for more information about federal obligations

<https://www.arcticintl.com/cintaxorder.htm> CINTAX software for do-it-yourself federal forms – a charge of \$39 person.

The following centers have been trained in non-resident taxes:

Atlanta Area

H&R Block - John Mayfield
770-978-9335
Snellville, GA

Ace Bookkeeping and Tax Service

Kirit Kanakiya, CPA
2531 Briarcliff at North Druid Hills Rd., Suite 107
Atlanta, GA 30329
404-634-4757

Free Tax Filing Resources for Non-Residents

Internal Revenue Service

www.IRS.gov

Email IRS under the "Comments and Help" section of their web site or use their Live Telephone Assistance: 1-800-829-1040. (Ask for Non-Resident Assistance when calling.)

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VITAL FEDERAL GOVERNMENT TAX FILING INFORMATION

Who should file?

International students who are non-residents for tax purposes are required by law to file a tax report (which is not the same thing as a tax return) with the U.S. federal government each year. International students who earned income (in the form of wages and/or a scholarship) have the additional requirement of filing the tax report AND a tax return with the U.S. federal government and the Georgia Department of Revenue.

Which forms do I need to file my federal taxes?

1. **1040NREZ** (Non-Resident form - Easy Version to be used by students who earned income during the tax year and who are NOT permitted to claim dependents) **OR** the **1040NR** (Non-Resident form to be used by students who earned income during the tax year and who are from certain countries with TAX TREATY BENEFITS that permit certain countries to claim dependents as well as those students wishing to claim charitable contributions made during the tax year)
2. **Form 8843** - "Exempt" form to state that you are filing as a non-resident alien. **This form is REQUIRED for everyone, regardless of whether or not you earned income last year.** Also, if you have dependents, you **MUST** file form 8843 for each of your dependents, including children, even if they did not work in the U.S. last year.

When are the forms due to the U.S. government?

Federal Forms/Tax Returns and GA State Returns are due on April 15th each year. Form 8843 is due on June 15th each year.

What additional documents and information do I need to have in order to complete my Federal Tax forms?

1. **W-2 Form:** This form is sent to you from LRCS business office (if you are employed in an on-campus job). This form indicates the actual amount of federal and state taxes withheld as well as your total wages you earned. You cannot file your federal and state forms without a W-2 form.
2. **Passport and Visa Information:** Federal forms will ask you for your student visa information such as your current status, and any change of status information. You must also have your passport and visa number to fill out the forms.
3. **Dates in U.S. from past 6 years in the U.S.:** You must know the dates when you were present in the U.S. and how long you stayed in the U.S. for the last 6 years.

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4. **Social Security Number or ITIN (Individual Tax I.D.) Number:** If you (or your dependents residing with you in the U.S.) do not have a social security number, you must apply for an ITIN number through the Social Security Administration Office. Please note that it may take several months to receive the ITIN number, so please make plans to apply accordingly.
5. **1042-S (Scholarship Form):** Students who receive scholarship or tax treaty exemptions will receive this form from the Payroll Office to document any withholding. You will need to include this with your federal tax form.
6. **Previous Year's Tax Forms:** If you have filed taxes in the past, bring those forms to the tax service advising you with your tax information.