

UNIVERSITY OF SOUTH FLORIDA TAX GUIDE FOR FOREIGN STAFF AND STUDENTS

The purpose of this

Chapter 1. Nonresident Alien or Resident Alien.....pg. 3

Introduction

You should first determine whether, for income tax purposes, you are a nonresident alien or a resident alien. If you are both a nonresident and resident in the same year, you have a dual status. Dual status is explained later. Also explained later are a choice to treat your nonresident spouse as a resident and some other special situations.

Topics this chapter discusses:

Chapter 5. Figuring Your Tax.....pg. 24

Introduction

After you have determined your alien status, the source of your income, and if and how that income is taxed in the United States, your next step is to figure your tax. The information in this chapter is not as comprehensive for resident aliens as it is for nonresident aliens. Resident aliens should get publications, forms, and instructions for U.S. citizens, because the information for filing returns for resident aliens generally is the same as for U.S. citizens.

If you are both a nonresident alien and a resident alien in the same tax year, see chapter 6 for a disc6 (e)9.1 nn sa-1.6.1 (di)5(s.1 (di) lin.

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Chapter 8. Paying Tax Through Withholding or Estimated Tax.....pg. 37

Introduction

This chapter discusses how to pay your U.S. income tax as you earn or receive income during the year. In general, the federal income tax is a pay as you go tax. There are two ways to pay as you go. 1. Withholding. If you are an employee, your employer probably withholds income tax from your pay. Tax also may be withheld from certain other income—including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the U.S. Treasury in your name. 2. Estimated tax. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. P

Chapter 11. Departing Aliens and the Sailing or Departure Permit.....pg. 49

Introduction

Before leaving the United States, all aliens (except those listed under Aliens Not Required To Obtain Sailing or Departure

Identification Number

U.S. citizens and U.S. residents must file a tax return if they have any of the following types of income:

- Wages, salaries, or other income from an employer
- Interest or dividends from banks, savings and loan associations, or other financial institutions
- Income from a business or profession
- Income from a partnership
- Income from a trust or estate
- Income from a rental property
- Income from a sale of property
- Income from a pension or annuity
- Income from a Social Security benefit
- Income from a government benefit
- Income from a scholarship or fellowship
- Income from a grant or award
- Income from a prize or lottery
- Income from a lawsuit or settlement
- Income from a trust or estate
- Income from a partnership
- Income from a business or profession
- Income from a rental property
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I am a student with an F-1 visa. I was told that I was an exempt individual. Does this mean I am exempt from paying U.S. tax?

If you are a nonresident alien, you are generally exempt from paying U.S. tax on income earned in the United States. However, if you are a student with an F-1 visa, you may be exempt from paying U.S. tax on income earned in the United States for the first year of your stay. If you are a student with an F-1 visa, you may be exempt from paying U.S. tax on income earned in the United States for the first year of your stay.

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Non-Resident Spouse Treated as a Res-

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When to file

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Scholarships, Grant and Awards

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- If you are a candidate for a degree, you may be able to exclude from your income the part of the scholarship you use to pay for tuition, fees, books, supplies, and equipment required by the educational institution. However, the part of the scholarship you use to pay for other expenses, such as room and board, is taxable. See [Scholarships and Fellowship Grants](#) in chapter 3 for more information.
- If you are not a candidate for a

Nonresident aliens can claim some of the same itemized deductions that resident aliens can claim. However, nonresident aliens can claim itemized deductions only if they have income effectively connected with their U.S. trade or business. See [Itemized Deductions](#) in chapter 5.

I am single with a dependent child. I was a dual-status alien in 2019. Can I claim the earned in-

[as an alien](#) in chapter 1.

I am a nonresident alien, temporarily working in the U.S. under a J visa. Am I subject to social security and Medicare taxes?

Generally, services you perform as a nonresident alien temporarily in the United States as a nonimmigrant under subparagraph (F), (J), (M), or (Q) of section 101(a)(15) of the Immigration and Nationality Act are not covered under the social security program if you perform the services

[Error](#) in chapter 8.

I am an alien who will be leaving the United States. What forms do I have to file before I leave?

Before leaving the United States, aliens generally must obtain a certificate of compliance. This document, also popularly known as the sailing permit or departure permit, is part of the income tax form you must file before leaving. You will receive a sailing or departure permit after filing a [Form 1040-C](#) or [Form 982](#).

HELPFUL LINKS:

Payroll and Tax Services

<https://www.usf.edu/business-finance/controller/payroll/payrollnra.aspx>

On-Campus Employment - Office of International Services

<https://www.usf.edu/world/international-services/employment/on-campus-employment/index.aspx>

USF World tax info

<https://www.usf.edu/world/international-services/immigration/taxes.aspx>

IRS Tax forms, instructions and publications

www.irs.gov/forms-instructions