



Welcome to
Tax Filing Information
for International Students
and Scholars

Presented by
Office of International Student & Scholar Services
Florida Institute of Technology

DISCLAIMER

- ISSS staff are not licensed nor qualified to provide personalized tax advice. The following information has been prepared to help Florida Tech's F, J, & M visa holders and their dependents to understand tax obligations and to answer some of the most common questions internationals have about taxation in the US.

Recommended Reading

- http://www.fit.edu/iss/documents/federal_tax_information.pdf

TAX SEASON IS HERE

- ISSS has again purchased a license to provide you with access to CINTAX; a web-based tax return preparation system available to FIT students & scholars for federal tax returns.
- CINTAX is available to you at no charge

2008 Tax Year Preparation

- If you had income in 2008, you are obligated to file a Federal Income Tax Return
- The CINTAX program will help you determine your *tax* status. If you are determined to be a resident for tax purposes, then you will not be able to use the CINTAX program.

CINTAX WILL

- Calculate the substantial presence test to determine the foreign nationals US residency status;
 - Verify each type of payment for any applicable tax-treaty exemptions;
 - Check if the individual is eligible for “away-from-home” expenses (if he or she has been in the US for less than 12 months);
 - Complete the correct US income tax form
 - Prepare any additional statements or attachments; and
 - Print the tax return and all attachments;
 - Provide detailed instructions about how, when, and where to submit the tax return, as well as information about the documents necessary to attached and complete the tax returning filing process.
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- The DEADLINE for submitting your tax returns is April 15, 2009.

CINTAX is written in easy-to-understand language. You should only need to spend about 30 minutes on the program. However, **it is important that you are prepared and have all the required documentation gathered before you begin.**

Who is Eligible to use CINTAX?

- All students in active F-1 status, including
 - those on OPT
 - those who graduated in 2008
- active H1-B visa holders
- active J-1 visa holders
- active M-1 visa holders
- dependents of F-1; J-1; M-1 visa holders

Non-Resident Alien

VS

Resident Alien

- CINTAX will help determine your tax residency, but here is some quick information:
- Most international students present in the United States for less than 5 years are considered Non-Resident Aliens for tax purposes
- “J” visa holders (researchers & professors) present in the US for more than 2 years are usually considered a Resident Alien for tax purposes
- If a student is in the US for more than 5 years; they are usually considered a Resident Alien for tax purposes

Forms to File

- IRS form 1040NR or 1040NR-EZ
 - if you had income
 - if you have wages or scholarship income exempted by a treaty
 - if you had taxable scholarship income
 - if you are due a refund of taxes
- IRS form 8843 –
 - ALL F-1, J-1, M-1 visa holders AND their dependents are required to file IRS Form 8843 regardless if you had income or not.

IRS Form 1040NR-EZ

- <http://www.irs.gov/pub/irs-pdf/f1040nre.pdf>
- **INSTRUCTIONS:**
- <http://www.irs.gov/pub/irs-pdf/i1040nre.pdf>

IRS FORM 1040NR

- <http://www.irs.gov/pub/irs-pdf/f1040nr.pdf>
- INSTRUCTIONS:
- <http://www.irs.gov/pub/irs-pdf/i1040nr.pdf>

IRS FORM 8843

- ALL F-1, J-1, M-1 visa holders AND their dependents are required to file IRS Form 8843 regardless if you have income or not.
- <http://www.irs.gov/pub/irs-pdf/f8843.pdf>

WHAT IS CINTAX?

- CINTAX is software designed exclusively for used by foreign students, scholars, teachers, researchers, and their dependents who are non-resident aliens
- CINTAX supports Windows 2000/XP or MAC OSX. CINTAX does not support internet explorer on a MAC.
- CINTAX will not prepare returns for residents, nor will it prepare state income tax returns (note: FL does not have a state income tax)

BEFORE Accessing CINTAX

- You must provide Florida Tech with accurate information regarding your tax status in the US.
- Log on to: <https://fnis.windstar.cc/fit> and enter your information
- If you did not receive an email with your user name and password, contact the Comptroller's Office (321-674-7342)
- Make sure you have read ISSS's "Information and Resources on Taxation" to determine if you are a resident or non-resident for tax purposes

What is CINTAX?

- CINTAX is an on-line system; however it does NOT file your tax return electronically. After completing your forms, you must:
 - print them;
 - sign them;
 - make a copy of them;
 - mail them
- **DEADLINE: April 15, 2009**

DOCUMENTS NEEDED

- I-20 (if in “F” or “M” visa status)
- DS-2019 (if in “J” visa status)
- Passport
- Forms W-2, 1042-S, and or 1099 (if you received any)
- Scholarship/Fellowship grant letter (if any)
- Social Security or ITIN # (if you have one)
- Address Information (both US and foreign)
- US Entry & Exit dates for current and past visits to the United States
- Copy of your 2007 1040NR or 1040NR-EZ (if filed)
- Academic Institution or Host Sponsor Information

TIME NEEDED AND SECURITY

- Set aside approximately 30 minutes to complete the entire process (this time is based on having all your documents ready)
- All information entered into CINTAX is encrypted and secured via SSL technology
- CINTAX does not use your e-mail address for any other reason than to contact you if they find an error has occurred or they need to reach in with concerns on your tax return
- CINTAX pledges that all information is secure and will not be distributed or used by anyone other than CINTAX in connection with the use of CINTAX
- Keep your Password and UserID in a safe place (you might need it later on should you need to re-enter CINTAX at a later time or if the internet connection fails during the process)

REMINDERS

- CINTAX only generates a US Federal Tax Return and any accompanying statements
- When finished with CINTAX, remember to print out your final documents, sign, copy, mail
- **DEADLINE:** April 15, 2009

PROBLEMS

- E-mail the CINTAX Support Center

support@cintax.us

(Do not contact the ISSS Office; we will only direct you to the link above)

LET'S BEGIN

- <http://www.fit.edu/iss/>
- Click on CINTAX overview session
- <http://www.fit.edu/iss/taxinformation>
- Go to the following website:
<https://www.fit.edu/iss/cintax.php>. Log in using your current TRACKS account