



Filing Income Tax Forms Frequently Asked Questions

1. What is an income tax return?

Income tax returns are forms submitted by individual and joint taxpayers to federal and, in some cases, state and local taxing authorities to report various types of income, and to calculate and reconcile tax liability.

In the United States, we file a federal income tax return during the first part of each calendar year to report our earnings and reconcile our taxes with the Internal Revenue Service (IRS) for the previous year. For example, in 2020, those required to file will complete and submit a 2019 income tax return. In Colorado, we also file a state income tax return with the State of Colorado's Department of Revenue to reconcile our state income tax bill.

2. Do I have to file tax forms?

Except under certain circumstances, all foreign nationals who received compensation, including but not limited to wages and non-qualified scholarships/fellowships, must file a federal income tax return to report their earnings and reconcile their taxes with the IRS. See question 3 for additional information about your specific filing requirements.

Many individuals earning income in Colorado also must fill out and submit a State of Colorado tax return. See question 8 for more information.

3. Which federal forms should I file?

Even if they did not earn any income in the United States and are not required to submit a federal income tax return, all nonresident aliens in F, J, Q or M status, as well as their dependents, must submit Form 8843 to the IRS to report their presence in the United States in an exempt individual status. Form 8843 can be downloaded at www.IRS.gov.

Nonresident aliens should file either IRS Form 1040NR or 1040NR-EZ. To determine whether you are required to file and which form is appropriate for you, review the sections "Can I Use Form 1040NR-EZ" and "Who Must File" in the instructions to form 1040NR-EZ, available at www.IRS.gov.

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Resident aliens should file IRS Form 1040, which is available at www.irs.gov.

Some nonresident aliens, if qualified, may elect to be treated as residents for taxation purposes, which may or may not be more fiscally advantageous than filing as nonresidents. Refer to [IRS Publication 519](#) for more information.

4. How do I know if I am a resident or nonresident for taxation purposes?

International visitors to the United States use a formula called the Substantial Presence Test (SPT) to determine whether they have spent enough days in the United States to be considered residents for tax purposes. Once a person meets the SPT, however, it does not mean that person is a resident alien forever; the conditions of the SPT must be met in each subsequent year to retain tax residency.

Additionally, different immigration statuses follow different tax rules. If a person becomes a resident alien in one immigration status but later changes that status, there is a chance they could fall out of tax residency. For this reason, it is very important that all international employees at the University of Colorado inform the international tax specialists within the Employee Services department whenever there is a change or extension of their immigration status.

F, J, Q and M statuses are often called “exempt” or “exempt individual” statuses. This does not mean exempt from tax but that an individual in one of these immigration statuses is exempt from counting certain days spent in the United States toward the SPT. Students in F and J status are, generally, exempt from counting days toward the SPT for their first five calendar years in the United States, including prior visits in any of the exempt statuses. Most students will become residents for tax purposes in their sixth calendar year in the United States. J status non-students are, generally, exempt for their first two calendar years in the U.S. but also follow another rule called the six-year look back. Many J non-students will become tax residents in their third calendar year in the United States, but can move in and out of tax residency depending on their length of stay in the United States.

With the exception of certain foreign-government-related individuals, foreign nationals in all other statuses are never exempt from applying their days in the United States toward the SPT and immediately begin counting their days in the United States toward tax residency.

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When a person is in a status and a year in which they can count days toward tax residency, the SPT will add up all of their days in the United States during the current year, one-third of their days from the previous year and one-sixth of their days during the second previous year, providing that the time spent in the United States during previous years is not exempt. If the person is present in the United States at least 31 days during the current year in a non-exempt status, and the sum of days from all applicable years is 183 or greater, this individual will be considered a resident for taxation purposes for the year being tested.

5. What information do I need from the University of Colorado in order to complete my income tax returns?

You must wait to receive forms W-2 and/or 1042-S from your employer before you can fill out your income tax returns. These forms will report your taxable and tax-exempt income, as well as any taxes that were withheld. The amounts reported on these forms must be included on your income tax return. The University of Colorado will report the same information to the IRS and the Colorado Department of Revenue.

If you received taxable wages during the previous year, you should receive Form W-2 no later than Feb. 15, provided a current mailing address has been maintained in the payroll system by your department. If you received an upfront tax treaty exemption or taxable stipend, scholarship or fellowship, you may also receive Form 1042-S no later than March 20. If you have not received your forms by the above dates, you may request that they be reissued to you.

You may review [Employee Service's W-2 and 1042-S Reissue Request Policy, as well as the reissue request form](#) on the Employee Services website.

If you are a student, you may also receive a 1098-T from your campus' Bursar's Office. This reports tuition payments and is used by U.S citizens, permanent residents and tax residents to claim benefits for tuition payments on their income tax returns. Nonresident aliens are not eligible for these benefits unless they choose to file a joint tax return with a spouse who is a resident alien. For more information about electing to be treated as a resident alien, please refer to [IRS Publication 519](#).

6. Are there resources or tax preparation packages I can use to help me fill out my income tax returns?

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Nonresidents cannot use prepackaged software programs or other online programs, such as Turbo Tax, which are intended for use by residents only.

However, there are tax return preparation programs that are specifically designed for nonresidents to prepare their federal tax returns. These include: Glacier Tax Prep and Sprintax.

These programs may not help prepare state income tax returns, and you may be charged a fee to use them. The International Tax Office or campus ISSS offices may also offer licenses for use of tax preparation software and will generally communicate the availability of licenses in late January or early February via email to international students and scholars. Please be aware that even if you use Glacier Tax Prep or Sprintax, **you must print and mail your completed federal tax return forms**; you cannot submit them electronically.

For additional assistance, you can also pay for the services of a professional tax adviser or preparer, but it is extremely important that you find someone experienced with international taxation. Employee Services' international tax specialists cannot help you with the preparation of your income tax returns or advise you on your tax situation.

7. When are my tax forms due?

If you received compensation that was subject to the withholding of federal income tax, your tax return must be postmarked by 11:59 p.m. April 15 of each year. If April 15 falls on a weekend or holiday, the return must be postmarked by 11:59 p.m. on the next business day.

If you are a nonresident alien and all of your U.S. income was exempt from federal withholding due to a tax treaty, or if your only income was from non-qualified scholarship, your tax return must be postmarked by 11:59 p.m. June 15 of each year, or the next business day if June 15 falls on a weekend or holiday.

Employee Services' international tax specialists cannot help you determine if you are eligible to submit after April 15; if you are unsure about your filing submission due date, it is always safest to have your tax returns completed and postmarked by the April 15 deadline.

If you are a nonresident alien who is not required to submit an income tax return, the due date for submission of Form 8843 to the IRS is June 15.

8. Am I required to file a tax return with the State of Colorado?

You may be required to file a state income tax return, Colorado Form DR 0104, if you had any taxable income, or if you expect to receive a refund of state income tax that was deducted from your pay. Please review the "Who Must File This Tax Return" in the Individual Tax Income booklet available with Form DR 0104 at the [Colorado Department of Revenue website](#).

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