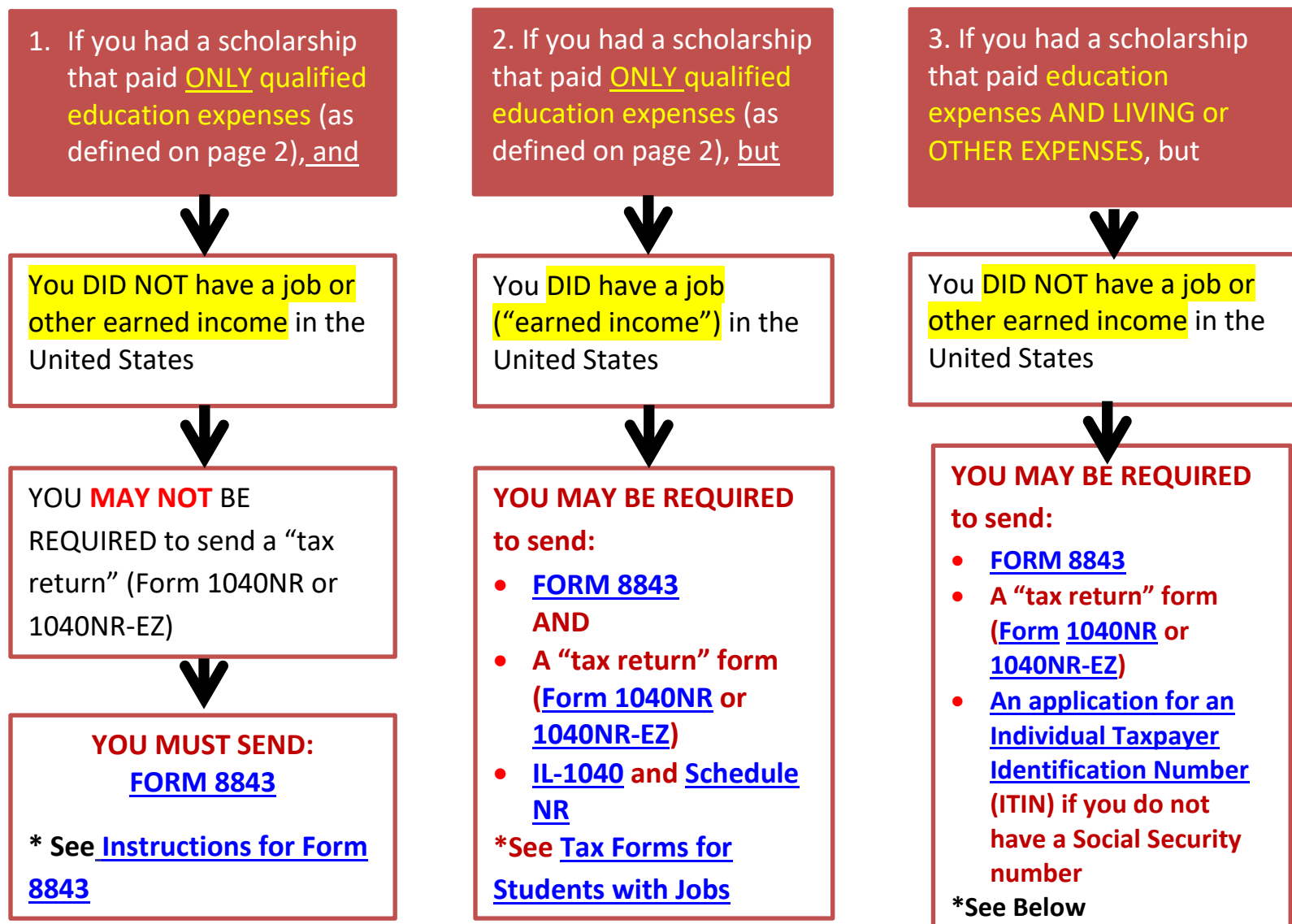


**Disclaimer:** This document is a reference guide only. It is recommended that you consult a tax professional to help you determine what tax forms you should file based on your individual case. Kankakee Community College's PDSO's, DSO's, International Academic Advisors, and staff are not able to give tax advice about individual cases as we are not tax professionals.

## What if I had a scholarship in 2018?

**Most** scholarship students at KCC are in category #1. If you are in category #2 and #3, see next pages.



## Scholarships (continued)

The following scholarship information comes from the link below under “Scholarships, Fellowship Grants, Grants, and Tuition Reductions.”

<http://www.irs.gov/pub/irs-pdf/p970.pdf>

A scholarship is **NOT** taxed if:

- You are a candidate for a degree at an eligible educational institution [KCC is an eligible institution], and
- You use the scholarship to pay **qualified education expenses**.

**“Qualified” education expenses:**

**For purposes of tax-free scholarships and fellowship grants, these are expenses for:**

- Tuition and fees required to enroll at or attend an eligible educational institution; and
- Course-related expenses, such as fees, books, supplies, and equipment that are required for the courses at the eligible educational institution. These items must be required of all students in your course of instruction.

Expenses that are **NOT** “qualified education expenses” include the cost of:

- Room and board
- Travel
- Research
- Clerical help
- Equipment and other expenses that are not required for enrollment in or attendance at an eligible educational institution.

**Any scholarship funds that cover expenses that are NOT “qualified” are taxable.** (See instructions for ITIN applications.)

## **ITIN Form and Instructions**

<https://www.irs.gov/pub/irs-pdf/fw7.pdf>

<https://www.irs.gov/pub/irs-pdf/iw7.pdf>

### ***If you must submit a “tax return”:***

- If you had earned income from working in the U.S. during 2018, you should receive a **Form W-2** from your employer for “earned” income from a job, which states your income and the taxes that were withheld from your paychecks.
- **You use the amounts from the Form W-2 to complete and file a 2018 Form 1040NR or Form 1040NR-EZ** (EZ= “easy” or a simpler form for people with uncomplicated income sources).
- **Attach one copy of the Form W-2 and the Form 8843** to the “tax return” form (Form 1040 NR or NR-EZ) and mail it to the address in the tax return instructions. (Also see the address below under “When and Where to File.”)

***Consult a tax preparation service to help complete your tax form.***

## **Forms 1040NR and 1040NR-EZ (“Tax Returns”)**

### **1040NR-EZ Form and Instructions**

*(This is the form most international students will use.)*

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

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

### **1040NR Form and Instructions**

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

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

- **“Personal Exemption” Information**

For 2018, you can't claim a personal exemption deduction for yourself, your spouse, or your dependents.

See: <https://www.irs.gov/pub/irs-pdf/p501.pdf>

- **Social Security and Medicare Tax**

A nonresident alien temporarily in the United States on an “F-1,” “J-1,” “M-1,” or “Q-1” visa is not subject to social security and Medicare taxes on pay for services performed to carry out the purpose for which the alien was admitted to the United States. See: <https://www.irs.gov/pub/irs-pdf/p515.pdf> (under social security and Medicare tax, pg. 38)

- **When and Where to File**

- **A student who received any scholarship or wages subject to taxation must send tax forms on or before April 15, 2019.**

- All Forms 1040NR and 1040NR-EZ must be mailed to:

**If you are not enclosing a payment, mail Form 1040NR to:**

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215 U.S.A.

**If enclosing a payment, mail Form 1040NR to:**

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303 U.S.A.

- ***The instructions for Form 1040NR-EZ and Form 1040 provide complete details about payment methods.***
- ***Income that is not taxable because of an income tax treaty must be reported on a U.S. income tax return, even if no tax is due.***
- ***Further information about taxation for international students is at the link below:***  
<https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>

**For assistance in completing your required forms:**

1. Free Tax Preparation Help from Trained Volunteers: <https://www.irs.gov/individuals/free-tax-return-preparation-for-you-by-volunteers>
2. Local Tax Professionals: (Note: There will be an expense to have a professional tax preparer assist you. You should call in advance to inquire if the tax preparer has experience with non-resident alien tax and let them know you are an international student studying in the US).

<http://www.skdocpa.com/tax-services>

<https://www.cpa-kankakee.com/what-we-do/business-services/tax/>

<https://www.mybmacpa.com/services/tax-planning-and-preparation/>