

Tax Forms for International Students with Jobs

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 forms do I need to send to the IRS?

1. ***ALL*** international students must complete and send [Form 8843](#) each year for the previous calendar year.
2. Students who worked, receiving "taxable income", may also need to complete and send Form [1040NR](#) or [1040NR-EZ](#) ("tax returns"). Taxes are withheld from income throughout the year. If too much tax is withheld, you will receive some money back after filing a return. If not enough tax is withheld, you may owe additional taxes to the IRS after filing a return.
3. If you submit a Form 1040NR or 1040NR-EZ to the federal Internal Revenue Service ("IRS"), you may ALSO need to submit tax forms, [IL-1040](#) and [Schedule NR](#) to the state of Illinois. If your income is taxed under federal income tax law, it is taxed by Illinois.

If you worked, see the following pages for more information!

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What if I worked in the U.S. in 2018?

You may need to submit: Form 8843, 1040 NR-EZ or 1040NR, and IL-1040 and Schedule NR (Forms and Instructions are on page 3):

1. If you had earned income from a job in the U.S. during 2018, you should receive a **Form W-2** from your employer, which states your income and the taxes that were withheld from your paychecks. **Note:** While employers do withhold money from your paycheck throughout the year and send it to the IRS, it may not equal the exact amount owed at the end of the year. If too much was withheld, you may be eligible for a refund. Or, perhaps not enough was withheld, and you will owe more.
2. **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). **See Personal Exemption Information and Social Security and Medicare Tax on page 4.**
3. **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 below **by April 15, 2019**. **Note:** You will also need a copy of your completed form 1040NR or 1040NR-EZ to mail with IL-1040 form (step 4). Income that is not taxable because of an income tax treaty must be reported on a U.S. income tax form, even if no tax is due.

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.

4. **Complete and submit form IL-1040 (Illinois Individual Income Tax Return) and attach:** (1) Completed Schedule NR Form (Nonresident and Part-Year Resident Computation of Illinois Tax); (2) Your W-2; (3) A completed copy of your federal form, U.S. 1040NR (U.S. Nonresident Alien Income Tax Return) **OR** U.S. 1040NR-EZ (U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents). **Note:** Even if you are not required to file (submit) Form IL-1040, you must file to get a refund of the Illinois Income Tax that was withheld from your pay.

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Mail your Illinois tax return with attachments by April 15, 2019:

If **no payment** is included, mail to:

ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62719-0001

If a **payment** is enclosed, mail your return to:

ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001

FORM 8843 Form and Instructions

1040NR-EZ Form and Instructions

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

1040NR-EZ Form: <http://www.irs.gov/pub/irs-pdf/f1040nre.pdf>

1040NR-EZ Instructions: <http://www.irs.gov/pub/irs-pdf/i1040nre.pdf>

1040NR Form and Instructions

1040NR Form: <http://www.irs.gov/pub/irs-pdf/f1040nr.pdf>

1040NR Instructions: <http://www.irs.gov/pub/irs-pdf/i1040nr.pdf>

Form IL-1040 and Instructions

Form IL-1040 Form: <http://www.revenue.state.il.us/taxforms/incmcurrentyear/individual/il-1040.pdf>

Form IL-1040 Instructions: <http://www.revenue.state.il.us/taxforms/incmcurrentyear/individual/il-1040-instr.pdf>

Schedule NR and Instructions

Schedule NR Form: <http://www.revenue.state.il.us/taxforms/IncmCurrentYear/Individual/IL-1040-Schedule-NR.pdf>

<http://www.revenue.state.il.us/taxforms/IncmCurrentYear/Individual/IL-1040-Schedule-NR-Instr.pdf>

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If You Worked (continued)

- **“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)

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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/>