

Income Tax Filing for International Students

Every year, anyone residing in the U.S. who earned wages or other taxable income from U.S. sources during the previous year must declare their total earnings to both the federal tax board ([Internal Revenue Service \(IRS\)](#)) and to the state of California ([State of California State Franchise Board](#)). You will be required to pay any taxes owed - or be refunded any overpayment of taxes (taken out of each paycheck). As such, if you earned any income in the U.S. between January and December 2022, you must report this income to both federal and state governments. 2022 income tax season officially started in February, and the due date is April 18, 2023.

What is taxable income?

If you have received any income from U.S. sources while studying in the U.S., that income could be subject to both federal and state income tax. What is considered to be taxable income? Following are some of the common types of taxable income.

Financial Aid – Any Occidental College Financial Aid that exceeds the cost of tuition and fees and other required classroom expenses – books, lab fee, etc. - is taxable income. Information on this income is reported to you on a 1042-S form, which is posted in your GLACIER account.

On – Campus Employment - If you have an on-campus job and receive a paycheck, that is taxable income. This income and taxes withheld is reported on a W-2 form which you will access through your myOxy account. [Instructions on finding your Oxy W-2 form](#).

Funding or Stipend from HCC - If you receive funding or a stipend from the Career Center while participating in an unpaid internship to assist you with travel, housing and/or food expenses, that may be taxable income. This income is also reported on a 1042-S and may be combined with scholarship income if you have both.

Pay from an Employer while on an Internship - If you are authorized for an internship under CPT and receive payment from your employer, that is taxable income. If you were actually placed on a payroll and taxes were withheld, this income will be reported on a W-2. If you were paid a stipend or a lump sum from which there was no withholding, this will be reported on either a 1099-MISC or a 1042-S from that employer.

Other Taxable Income – Other types of taxable income are royalties, honorariums, financial prizes from competitions, etc. For this type of income, sometimes the payer has withheld taxes, sometimes not. The payer might provide you a reporting form, a 1099-Misc or not. Regardless of whether or not you receive a reporting form, you are still required to report the income on your tax return and pay any resulting taxes.

Income tax forms you need to complete:

Federal Income Tax Reporting:

Use IRS [form 1040NR](#). The GLACIER system can help you with federal taxes, though you will need to print, sign and mail the forms to the IRS. GLACIER takes into account any relevant tax treaties between your country and the U.S.

Form 8843

All nonresident nationals who are present in the U.S. under an F-1, F-2, J-1, J-2, M-1, M-2, Q-1, or immigration status MUST file Form 8843 “Statement for Exempt Individuals and Individuals With a

Medical Condition” even if they received no income during 2022.

Form 8843 must be filed if an individual is:

- present in the U.S. during 2022;
- a Nonresident student; and
- present in the U.S. for at least one day as an F, J, M or Q immigration status (either the “-1” or the “-2”).

Form 8843 is typically attached to the federal income tax return. If you have NO income and are ONLY filing Form 8843, you must print, sign and mail it by June 15, 2022 to:

Department of the Treasury Internal
Revenue Service Center Austin, TX
73301-0215
USA

You don't need a social security number or ITIN if you file form 8843 and did not earn any wages in the U.S. during 2022.

California State Tax Reporting:

Use [Form 540NR](#) to report wages and scholarships earned during 2022 to California state. You will use federal form 1040NR to complete this form and must submit both to the state of California. GLACIER cannot assist with state taxes. Please check the [following link](#) to see if you are required to file a California tax return. (Usually, nonresidents who have income above a certain amount are required to file). [h](#)

Getting help! GLACIER GTP (Glacier Tax Prep) runs Tax Q & A's – see the schedule by scanning this QR code!

Note: The term “nonresident alien” is an antiquated term used by the government to refer to foreign nationals and one that Oxy does **NOT** embrace. No one is an “alien” at Oxy! Apologies for its use in the U.S. tax code.

Beware of scams!

Please note that the Internal Revenue Service will **NEVER** call you about your taxes. All communication with the IRS is by mail. Never give out any information about yourself to any caller who claims to be from IRS and who asks you for personal information or threatens you in any way. **Just hang up!** If you do receive any inquiries in the mail and have any question as to whether the inquiry is legitimate, feel free to bring the papers to IPO for further analysis.