

U.S. FEDERAL TAX OBLIGATION**All internationals in F and J immigration status during 2011 are required to file Form 8843**

- This is a federal tax form to report your presence in the US while in nonimmigrant status during 2011.
- Download form and instructions at: <http://www.irs.gov/pub/irs-pdf/f8843.pdf> (OR use Glacier software).
 - Mail form to: Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215
 - Due Date: **June 15, 2012 (BUT if filing taxes, send with taxes by April 17, 2012)**

Are you a US Resident or a Non-Resident for Tax Purposes?

If you are a US Resident for tax purposes, you must file the Individual US Income Tax **Form 1040** or **1040-EZ**

You are considered a US Resident for income tax purposes if:

- You have been present in the US for any part of 5 calendar years in F or J (or M or Q) status AND
- You have been present in the US for at least 31 days in 2011 and 183 days in total from:
 - All days in the US in 2011 AND
 - 1/3 of days in the US in 2010 AND
 - 1/6 of days in the US in 2009

All internationals who are Non-Residents for tax purposes AND who were in the US on or after January 1, 2011 AND who earned or received US income (as defined below) during 2011 must file the following forms:

- **Form 8843** Federal tax form to report your Nonimmigrant Status
- **Form 1040NR or 1040NR-EZ** Federal tax form to report all income
 - Mail forms to: Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215
 - Due Date: **April 17, 2012 – firm deadline!**
 - New School students, professors and scholars have access to www.GLACIERTAX.COM, a tax form preparation software program designed for internationals in nonimmigrant status. **Glacier Access Code: KFYN3EVBB4.**

What kind of income must I report in my tax forms?

All US income earned or received must be reported, and the report must be sent with your tax forms including:

- Payment for Services performed in the US
 - Employers should provide **Form W-2** which details all income and taxes withheld.
 - Clients should provide **Form 1099-MISC** for freelancers, contractors or self-employers.
- Scholarships, Fellowships, Grants, Stipends, Tuition Reduction, etc. from a US Source
 - Institutions offering scholarships, grants and/or fellowships should provide **Form 1042-S** for any taxable funds.
 - Note: No form 1042-S will be given for non-taxable funds. Funds given to you by The New School to pay for classes at The New School (“institutional funds”) are not taxable and will not be reported. No 1042-S will be issued to you if these were the only funds you received.
- Interest Accrued from US Bank Accounts
 - Banks should provide **Form 1099-INT** indicating the total amount of interest accrued.
 - No Form 1099-INT will be issued for small amounts of interest. Contact your bank for details.

List of Required or Helpful Documents in Preparing Your Tax Forms

- Passport with Visa and I-94 card
- Exit and Entry Dates for past US visits (stamps in passport, airline itinerary, boarding passes, etc.)
- Form I-20 for F-1 students OR DS-2019 for J-1 students/scholars/professors
- Social Security (SSN) or Individual Tax Identification Number (ITIN)
- Current US Address AND Permanent Foreign Address
- Educational Institution or Sponsoring Organization data:
 - Address: The New School, 79 Fifth Avenue, 5th Floor, New York, NY 10003
 - Director: Monique Ngozi Nri
 - Tel: 212-229-5592
- Forms W-2, 1042-S and/or 1099 (if you received any from employers, educational institutions, etc.)
- Scholarship/fellowship grant letters (if you received any)
- Copy of last year’s tax form if you filed one

International Student Services

NY and NJ STATE TAX OBLIGATION

New York

File if you were a NY resident & filed a US tax return OR had NY income over \$4,000 OR want a refund of NY taxes

Are you a NY Resident or a Non-Resident for tax purposes?

If you were a full-time student pursuing a bachelor's degree for at least 2 semesters or the equivalent in 2011:

- You are a Non-Resident for NY tax purposes in 2011

Otherwise, you are a Resident for NY tax purposes in 2011 if:

- You maintained a permanent place of abode in NY for more than 11 months
- AND you were in NY for 184 days or more in 2011
- *A permanent place of abode is your "home" in the US. However, a dormitory or other dwelling place maintained by a full-time bachelor's degree student is not considered a permanent place of abode by NY*

If you are a Non-Resident for NY tax purposes, use NY Tax Form **IT-203**.

If you are a Resident for NY tax purposes, use NY Tax **IT-201 Form**.

- Download forms and instructions at: <http://www.tax.ny.gov/pit/file/packet.htm>

Mail Resident or Non-Resident forms:

If sending a payment:

State Processing Center
PO Box 15555
Albany, NY 12212-5555

If NOT sending a payment:

State Processing Center
PO Box 61000
Albany, NY 12261-0001

New Jersey

File if you were a NJ resident & filed a US tax return OR had NJ income over \$10,000 OR want a refund of NJ taxes

Are you a NJ Resident or a Non-Resident for tax purposes?

You are considered a Non-Resident for NJ income tax purposes if:

- You spent less than 183 days in NJ during 2011 **OR**
- You spent more than 183 days in NJ during 2011 but you did not have a **permanent home** in NJ.
- A home is **not permanent** "if it is maintained only during a temporary or limited period for the accomplishment of a particular purpose."

If you are a Resident for NJ income tax purposes, you must file **NJ-1040**.

If you are a Non-Resident for NJ income tax purposes, you must file **NJ-1040NR**.

- Download forms and instructions at: <http://www.state.nj.us/treasury/taxation/prntgit.shtml>

Mail Form NJ-1040-NR to: State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 244
Trenton, NJ 08646-0244

Mail Form NJ-1040:

If requesting a refund:

State of New Jersey
Division of Taxation
Revenue Processing Center – Refunds
PO Box 555
Trenton NJ 08647-0555

If sending a payment:

State of New Jersey
Division of Taxation
Revenue Processing Center – Payments
PO Box 111
Trenton NJ 08645-0111

In addition to mailing your tax forms, be sure to send an original copy of any W-2 forms and any other documents as directed by GLACIER or the state tax form instructions. Please also keep a copy for your records of everything you send.

Please remember that employees of The New School are prohibited from offering tax advice. All information contained in print or during any tax information sessions should not be construed as tax advice and should not be acted upon as such. The New School is not responsible for any outcome from the use of the information provided and advises students, professors, and scholars to take sole responsibility in filing taxes and seeking professional advice as needed.

International Student Services

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