

## Important 2022 Tax Reporting Information for International Students



Dear International Student:

**ALL** international students (and their dependents) who were present in the United States during any part of the 2022 calendar year are responsible for filing annual tax forms with the U.S. Internal Revenue Service (IRS). Filing tax forms is required for all F-1 and F-2 visa holders—whether you worked and received an income in the U.S. in 2022 or not.

The following information and resources should help you better understand your tax filing responsibilities, what forms you need to file and where and when to file them, and where to find more information. You can also access the relevant tax forms and instructions via the [International Student Portal](#) under Current Students, 2022 Tax Forms.

### **SECTION 1:**

#### **Are you an F-1 visa student who was present in the U.S. for any portion of the 2022 calendar year but did NOT earn any U.S.-sourced income during 2022?**

If you answered “YES” to this question, you (and your F-2 spouse or any F-2 dependent, if applicable) must file [Form 8843](#) (“Statement for Exempt Individuals and Individuals with a Medical Condition”). **ALL** non-resident aliens in the U.S. under F-1 or F-2 non-immigrant status must file this form, even if you did not receive any U.S. source income. In general, international students who have been in the U.S. in F-1 status for less than five years are considered non-residents for tax purposes.

#### **What is Form 8843?**

Form 8843 is not an income tax return. It is an informational statement required by the U.S. government for certain non-resident aliens and should be completed for every individual, including spouses and dependents of F-1 students, regardless of an individual’s age.

#### **What does it mean to have no U.S. source income?**

It means you did **not** receive any income from an on-campus job, OPT, CPT or an economic hardship work authorization, or a scholarship from a U.S. institution, organization, or company (including any scholarships from HCC). Financial support from your home country or an organization outside the U.S. (such as a scholarship, loan or grant) is not considered U.S. source income.

#### **Which parts of the form do I need to complete?**

- Complete the top portion of the form. Provide your first name and middle initial (if available), last name, your home country address as well as your U.S. address.



- If you have a Social Security number (SSN) or an Individual Taxpayer Identification Number (ITIN), the number must be included on Form 8843 in the field “Your U.S. taxpayer identification number, if any.” If you do not have an SSN or ITIN, leave that field blank.
- Complete Part I: For 4a, count the number of days you were present in the U.S. in 2022, 2021 and 2020, if applicable (exclude any time spent outside of the U.S. for travel, etc.). For 4 b), enter the number of days you were present in the U.S. in 2022.
- Complete Part III:
  - For 9, please enter “Hillsborough Community College, 4001 W Tampa Bay Blvd, Tampa FL, 813-253-7009”
  - For 10, please enter “Center for International Education, Dr. Michael Brennan, Director, 4001 W Tampa Bay Blvd, Tampa, FL 33614”
- Answer 11, 12 (you will probably select “No” since you have not held an F-1 student visa for 5 years) and 13. If you have been here for more than 5 years but have not received an income, check “Yes” and mail a copy of your Form I-20s along with Form 8843 as proof that you do not intend to reside permanently in the United States.
- Parts II, IV and V do not have to be filled out.
- **Sign and date the form.**

### **When do I need to submit Form 8843?**

Mail Form 8843 no later than by **Tuesday, April 18, 2023.**

### **Where do I send Form 8843?**

Mail your stamped envelope via regular USPS mail to:

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

You must mail each **individual** 8843 to the address above. **Even if you have dependents, everyone must submit their own 8843 in a separate envelope.** Do not include any other forms in your envelope. **Always make a copy of 8843 for your own records!**

### **Any questions regarding Form 8843?**

Please email [international@hccfl.edu](mailto:international@hccfl.edu), call us at 813-253-7009, or stop by the office.

## **SECTION 2:**

### **Are you an F-1 student who worked on campus or under OPT, CPT, or had an Economic Hardship employment authorization, and had an income in 2022?**

If you had **ANY U.S. source income in 2022** (income from an on-campus job, or authorized OPT, CPT, Economic Hardship, or from a taxable HCC scholarship), you must file a 2022 **Form 1040NR** and attach **Form 8843.**



**NOTE:** If you resided and earned income in U.S. states **other than Florida** in 2022, you may also be required to file a state income tax report. To determine whether you are required to file a state income tax return, review the “Who Must File” section of the revenue websites for the other state(s) where you lived and worked in 2022, or contact your International Student Advisor at your previous school.

### **When do I need to submit Forms 1040NR and 8843?**

**The official IRS filing deadline for Forms 1040NR with Form 8843 is Tuesday, April 18, 2023.**

### **Where do I send Forms 1040NR?**

You may file your tax form 1040NR and 8843 with the assistance of Linda Tarrago (see below). Please also view instructions for [Form 1040NR](#) at [www.irs.gov](http://www.irs.gov).

### **Where can I get help with 1040NR?**

**Linda Tarrago, Accounting Instructor at the Dale Mabry Campus, is offering her tax preparation services FOR FREE to F-1 international students.**

Please email Ms. Tarrago at [ltarrago@hccfl.edu](mailto:ltarrago@hccfl.edu) to set up appointment on **Monday, Tuesday, or Wednesday afternoons (DSSC 316)**. Confirm in the email that you received a U.S. income in 2022 and what country you call home.

**Appointments will be available beginning February 21<sup>st</sup>.**

### **Can I use other online tax preparation services?**

International students may use **Sprintax** to prepare their tax return, but you will have to pay a fee. Most online tax preparation services such as VITA or software such as TurboTax can only prepare tax returns for U.S. citizens and resident aliens (green card holders). They are **NOT** designed to support Form 1040 NR or Form 8843.

### **What documents will I need to bring to prepare my 2022 tax report?**

- **Forms 1040NR and Form 8843**
- For anyone reporting income: a **Social Security Number**, or an **Individual Taxpayer Identification Number (ITIN)**
- A **2022 W-2 form** from your employer, which you should have already received
- A copy of your 2021 tax return, if applicable
- Your valid **passport with your F-1 visa and your current I-20**
- **Form 1042-S for taxable HCC scholarship income**, if applicable, and any other documents for other types of income, if applicable
- **Form 1098-T** (if you are eligible to claim an educational tax credit)

*Please be advised that CIE advisors are not tax professionals and are not authorized to provide you with tax advice or help you prepare Forms 1040NR. We can only advise on 8843.*

## **Form 1098-T—What is it and what am I supposed to do with it?**

**1098-T is an informational tax form** which shows the amounts of tuition and other related expenses charged or scholarships received for any term in the 2022 calendar year. It helps taxpayers in determining whether they are eligible to claim a tax deduction or education tax credit. **Education tax credits are not available to international F-1 students who have stayed in the U.S. less than five calendar years and are considered non-residents for tax purposes.** Therefore, if you are filing a tax return as a non-resident using 1040NR, you can ignore form 1098-T because it is not relevant for your taxes. If you have questions about 1098-T and/or your eligibility, please email Ms. Tarrago or bring it with you when you make an appointment for your tax return filing.

### **How can I receive a copy of my 1098-T?**

International students who do not have a Social Security Number (SSN) or an Individual Tax Identification Number (ITIN) on their student record may not receive a 1098-T tax form in the mail.

If you do need a 1098-T, for example, if you are eligible to claim an educational tax credit as a student, or you have a close relative in the U.S. who is claiming you as a dependent on their tax return, you can obtain a copy by emailing HCC Accounts Receivable at [acctreceivable@hccfl.edu](mailto:acctreceivable@hccfl.edu). You may need to have a Social Security number or ITIN number on record. **Please note that it can take several weeks to obtain the 1098-T. Request your copy well in advance of the April 18, 2023, tax filing deadline!** Information is also available on the HCC website at <https://www.hccfl.edu/paying-college/payment-information/tax-information>.

### **How can I obtain an ITIN (Individual Tax Identification Number)?**

An ITIN is **issued by the U.S. Internal Revenue Service (IRS)**, not by HCC! Please visit <https://www.irs.gov/individuals/how-do-i-apply-for-an-itin> for more information and to apply for an ITIN.

### **Last, But Not Least! Be Aware of Phone and Email Scams!**

Tax season is a time of increased phone and email scams that aim to make money by deceiving people. Scammers can be extremely aggressive and often employ scare tactics to try to intimidate victims.

- **Never send money, gift cards, or give out personal information or immigration details to anyone over the phone or online.** If the caller already has your personal information, do not give them any more information!
- **If you receive a phone call from a person that claims they are from a “government agency” and asks for money or threatens you with legal action, you should assume it is a scam and hang up!** Legitimate representatives of USCIS, SEVP, the IRS, and other government agencies will NEVER call you and threaten you, ask you to wire money, send cash, or put money on gift cards. Ask the caller for a name and telephone number. If the caller refuses to provide identification, take this as a warning that something is not right. Don't be afraid to say “no,” hang up, ignore a verbal request, or walk away if you feel uncomfortable.