



U.S. Tax Information for International Students

Who must file tax forms for the 2023 tax season?

If you were physically present in the U.S. anytime during the 2023 calendar year (January 1 – December 31, 2023), **you are legally required to file annual tax forms with the U.S. tax agency IRS** (Internal Revenue Service).



If you were employed and earned U.S. source income over \$0 during the 2023 calendar year, you are required to file a tax return [form 1040NR](#) AND [form 8843](#) with the IRS before April 15, 2024. Depending on your individual circumstances, you may also need to file a state tax return.

U.S. source income includes income from an on-campus job, OPT, CPT, an economic hardship work authorization, or a scholarship from HCC or a U.S. organization or company. Financial support (such as a scholarship, loan or grant) from your home country or an organization outside the U.S. is not considered U.S. source income.

I was not employed, and I did not receive income during the 2023 calendar year. Am I still required to file a tax return with the Internal Revenue Service?

Yes. Even if you didn't work or receive any income in the U.S., if you were physically present during the 2023 calendar year, **you are still required to send one form, [form 8843](#)**, to the IRS. If you have F-2 dependents, form 8843 needs to be completed for every individual, regardless of age.

Tax filing deadline:

April 15, 2024, is the tax filing deadline day for residents and nonresidents who earned U.S. income to file federal tax returns for the 2023 tax year.

Resident or Nonresident for federal tax purposes:

International students on F-1 visas are automatically considered nonresident for their first five calendar years in the U.S. If you've been in the U.S. for longer than the five-year period, the [Substantial Presence Test](#) will determine your tax residency.

How to File:

1. You had no income in 2023: File form 8843 only

If you were **not employed** and **did not receive any income** during the 2023 calendar year,



please follow the **step-by step instructions below** to complete and mail your form 8842 (attached to this email) to the IRS.

Which parts of the form do I need to complete?

- Print the form 8843 attached to this email.
- 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 2023, 2022 and 2021, 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 2023.
- 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 15, 2024.**

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, call us at 813-253-7009, or stop by the office. We have print copies of form 8843 available and take questions regarding the form.



2. You earned income in 2023: File tax forms 1040NR and 8843 through Sprintax

If you had **ANY U.S. source income in 2023** (for example, income from an on-campus job, or authorized OPT, CPT, Economic Hardship, or from a **taxable HCC scholarship**), you **have a legal obligation to file a 2023 [Form 1040NR](#) and [Form 8843](#).**

Where can I get help with my tax return forms?

It is the student's responsibility to file their tax returns by the April 15 deadline. CIE advisors are not tax professionals and are not authorized to provide you with tax advice or help you prepare Forms 1040NR.

Most tax preparation software and services such as VITA, H&R Block or TurboTax can only prepare tax returns for U.S. citizens and residents (green card holders). They are **NOT** designed to support Form 1040 NR or Form 8843. **If you plan to use VITA at HCC, be sure to ask whether they support 1040NR and 8843 for nonresidents to avoid issues in the future. If they do not, you cannot use VITA.**

We suggest that you use **Sprintax**, which is a program specifically designed for international students to assist with completing your federal and state tax returns.

Hillsborough Community College has arranged discounted access to Sprintax for you at <https://taxprep.sprintax.com/hillsborough>. Sprintax will guide you through the tax preparation process, arrange the necessary documents and check if you are due a tax refund.

A Federal tax return including form 1040NR and form 8843 with Sprintax costs \$49.95 (use the unique HCC discount code 5HILLS30F23).

Please be advised that Hillsborough Community College does not guarantee the performance of and in no event shall be liable for any loss, damages or claims in connection with your use of Sprintax.

Step-by-Step Instructions:

1. Create a Sprintax Account at <https://taxprep.sprintax.com/hillsborough>

Use the link to open your new Sprintax account by creating a User ID and password. If you have an existing account on Sprintax, you can login using your existing credentials.

2. Complete the online questionnaire

After you login to Sprintax, you will be asked a series of questions about the time you have spent in the U.S. over recent years. Sprintax will then determine your tax status. If it determines that you are a "nonresident alien" (NRA) for federal tax purposes, you can continue to use the software and respond to a series of guided questions.

Sprintax will generate your "tax return documents", including form 1040NR, depending on your circumstances. After you finish your federal return, Sprintax will inform you if you need to complete a state tax return. If so, you will have the option to use Sprintax for an



additional fee. However, it is your choice to use them or to do the state tax return on your own.

3. Review your order

Enter your unique code: **5HILLS30F23** in the box on the 'Review your order' page.

4. Read the instructions for filing/ mailing your return

Remember to read the instructions that Sprintax provides. You will be required to download, print and sign your federal tax return and mail it to the IRS. Depending on your circumstances, you may be able to E-file your federal tax return. However, this will depend on certain eligibility criteria.

Who should I contact with questions?

If you need help while using Sprintax or have any questions, the Sprintax team will be happy to help via their **24/7 Live Chat**.

You may also want to attend one of Sprintax's informational webinars (see the attached webinar schedule) or watch a Sprintax YouTube Video:
<https://www.youtube.com/user/Sprintax/videos>.

What documents will I need to gather to prepare my 2023 tax report?

- For students reporting income: a **Social Security Number**, or an **Individual Taxpayer Identification Number (ITIN)**
- A **2023 W-2 form** from your employer, which you should have already received.
- A copy of your 2022 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
- Form **1099** (miscellaneous income, if applicable)
- U.S. entry and exit dates for current and past visits to the U.S.
- **Form 1098-T is NOT needed and can NOT be used for a nonresident tax return** because nonresidents are not eligible to claim education expense tax credits.

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 2023 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 nonresidents 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.**



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 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 acctsreceivable@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 15, 2024, 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. Don't be afraid to say “no,” hang up, ignore a verbal request, or walk away if you feel uncomfortable.