



University of
Massachusetts
Medical School

Department of Human Resources
University of Massachusetts Medical School
333 South Street (South Street Campus)
Shrewsbury, MA 01545-2732 USA
508.856.5260 (option 3) fax 508.856.2390

Immigration Services Office

TAX BASICS

If you are an international student/scholar who did NOT earn U.S.-source income in 2014:

You are only required to file the [Federal Income Tax Form 8843, "Statement for Exempt Individuals and Individuals with a Medical Condition."](#) The purpose of this form is to confirm your non-resident tax status in the U.S. You will see that it is a very short form asking for your basic information. It should not take very long to complete. You need to complete the form online, print it out, **sign it** and then mail it to the Internal Revenue Service at the address provided in the form instructions.

This form is not sent electronically or e-filed. Be sure to file the Form 8843 by April 15, 2015.

If you are an international student/scholar who DID earn U.S.-source income in 2014:

You will need:

- Form W-2 **AND/OR** Form 1042-S **AND/OR** Form 1099

You may receive a Form W-2 from your employer(s), including University OF Massachusetts Medical School (UMMS), if you worked during the prior year. This form provides a summary of the income you earned from your employer and the taxes withheld or already paid to the government. If you do not receive a W-2, you should receive a Form 1042-S AND/OR Form 1099 confirming your earnings.

If you did receive a W-2, in addition you may also receive a Form 1042-S **AND/OR** Form 1099 **IF** you claimed a tax treaty **OR** received additional funding from UMMS that is not taxable.

Please wait to receive these forms in the mail by early-March 2015.

If you worked for UMMS, and you have questions about the tax documents above, you can contact UMMS Immigration Services Office.

What do I do with my tax documents?

Keep them. These documents will assist you in being able to complete your Federal Tax forms. Since you earned U.S.-sourced income in 2014, you are required to file additional tax forms, depending on your tax residency status:

- As a nonresident or resident for tax purposes, file [Federal Income Tax Form 8843](#)
- As a nonresident for tax purposes, file [Federal Form 1040NR](#) or [1040NR-EZ](#)
- As a resident for tax purposes, file [Form 1040-EZ](#) or [1040](#)

Filing MA State Taxes

Please note that depending on your earnings, you may be required to file a [Massachusetts State Income Tax Return](#).

NOTE: If you lived, worked or attended school, in another State(s) in the U.S. at any point during the 2014 calendar year, you may be required to file a State Income Tax Return in the State(s) you resided, worked or attended school. Please consult the department of revenue or other appropriate State Government office/agency to confirm State Income Tax Return filing requirements for that State.

How do I File My Tax Return?

There are different ways you can file your taxes:

- Complete the forms on your own (download and complete online versions of the income tax return forms) and mail them to the appropriate government agency (mailing addresses are included in the instructions for all tax forms). NOTE: The Federal Income Tax Return and the Massachusetts State Income Tax Returns go to different addresses.
- Hire a tax accountant to complete your taxes for you (you can do this if you are a non-resident or resident for tax purposes). Please note that there is a cost to hiring someone to complete your income tax returns on your behalf. A limited list is available on the Immigration Services Office website.
- Use TurboTax/Sprintax at <https://www.sprintax.com/non-resident-alien-tax-1040nr-turbotax.html>

TAX FAQs

[I did not work during the 2014 calendar year—do I still need to file a federal tax return?](#)

YES; ALL international students and scholars who were physically present in the U.S. for one or more days during the 2014 calendar year (January 1, 2014 to December 31, 2014) are required by law to file a U.S. Federal Income Tax Return to substantiate their non-residency status, regardless if you earned any U.S.-source income.

[This is my first time filing taxes and I do not understand! What are taxes all about?](#)

The general overview is that the tax deadline is usually April 15th each year. Qualified scholarship amounts, such as tuition, fees and books, are not subject to federal and state income taxes. Working, teaching, or research assistantships are taxable. Taxes are computed on a calendar-year basis (January 1 to December 31).

Every January your employer may issue you a W-2 form, which states all the money you have earned in the past year. In February you may receive a 1042-S form, which states the taxable portion of any tax exempt income, as well as stipend or fellowship income (it will not include tuition scholarship amounts as these are exempt from tax). You may receive a W-2 and 1042-S, or you may just receive a W-2 or just a 1042-S, depending on the nature of your income. Generally, the income tax rate for non-residents (for tax purposes) is approximately 30%, unless you are eligible for a tax treaty which lessens your tax burden. Information on tax treaty eligibility is available online with the U.S. Internal Revenue Service (www.irs.gov); please refer to [Publication 519 "U.S. Tax Guide for Aliens"](#) and [Publication 901 "U.S. Tax Treaties"](#).

[I can't find the mailing address for the 8843 form. Where do I send it?](#)

The mailing address is listed on page 4 of the Form 8843 under "When and Where to File".

[Can the ISO file my tax return for me?](#)

NO; It is the individual's responsibility to report income and pay taxes. ISO staff are neither tax preparers nor accountants, therefore we are not legally able to give tax advice. However, we provide you with resources to assist you in completing your income tax filing requirements. If you want professional assistance in filing your income tax returns, you can hire professional tax preparers or accountants for a fee to assist you in filing the documentation.

[Do I have to file Massachusetts Income taxes?](#)

If your gross income for the 2014 calendar year was more than \$8,000 — whether received from sources inside or outside of Massachusetts, you will be required to file Massachusetts income taxes. Please note that if you resided in another state during the 2014 calendar year, you must check with that state to determine the income tax filing requirements.

NOTE: State income taxes should NOT be mailed with your Federal tax forms. Each state will have its own separate filing location. Check the state income tax form instructions for correct mailing address to send the completed forms.

[I'm currently living outside of the U.S. Do I have to file taxes if I was in the U.S. in 2014?](#)

YES; ALL international students and scholars who were physically present in the U.S. for one or more days during the 2014 calendar year (January 1, 2014 to December 31, 2014) are required by law to file a U.S. Federal Income Tax Return to substantiate their non-residency status, regardless if you earned any U.S.-source income. If you are currently living abroad, you can download the appropriate tax forms online, complete and sign the forms, and mail them to the appropriate filing locations.

Note that you will need to have the appropriate Forms(s) W-2, 1042-S, and/or 1099 in order to complete your tax forms if you had any U.S.-source income. If you have not received these forms as you have moved abroad, please contact the payroll office and your employer(s)/school(s) to have duplicate forms sent to you for use in completing your income tax return.

[How do I get a refund of social security tax or medicare taxes withheld in error?](#)

If you are in F-1 (student) status or J-1 Exchange Visitor (student, research scholar, short-term scholar, student intern, or professor categories), and eligible to file as a non-resident in your federal tax return, and had Social Security or Medicare Tax withheld in error, please see the link below for filing a request to refund those taxes withheld in error:

<http://www.irs.gov/businesses/small/international/article/0,,id=104936,00.html>

TAX RESOURCES

TAX FORMS ONLINE

[U.S. Federal Tax Forms](#) - (U.S. Internal Revenue Service)

Important Federal Tax Publications:

- [Publication 519 - U.S. Tax Guide for Aliens](#)
- [Publication 901-U.S. Tax Treaties](#)

U.S. Federal Tax Forms:

- [Form 8843 \(PDF\)](#) (Required of ALL international students and scholars)
- Non-Residents: [Form 1040NR-EZ \(PDF\)](#) and [Form 1040NR-EZ Instructions \(PDF\)](#)
- or Non-Residents: [Form 1040NR \(PDF\)](#) and [1040NR Instructions \(PDF\)](#)
- Resident Forms: [Form 1040 \(PDF\)](#) and [Form 1040 Instructions \(PDF\)](#)

Massachusetts Tax Forms:

- Non-Residents or Part-Year Residents: [Form 1 NR/PY and Form1-NR/PY Instructions](#)
- Residents: [Resident Income Tax Form and Resident Income Tax Form Instructions](#)

Massachusetts Department of Revenue - [Forms and Publications](#)

NAFSA - [Tax Resource Library](#)

DISCLAIMER: The ISO and its staff are not tax experts, accountants, or attorneys. The links provided are for reference only and do not constitute legal advice. For assistance on your tax questions, please contact the resources/assistance/"help line" identified by the U.S. Internal Revenue Service (for federal tax returns/questions) or the designated department of revenue or taxation in the State for which you are filing a State tax return. Information on assistance resources is available in each tax entity's publications and web site.

ADDITIONAL TAX RESOURCES

The following is a list of tax resources. The Immigration Services Office is not responsible for information you obtain from the following referrals and does not specifically endorse the resources below. You should always use your best judgment.

First Time International Taxpayer's Guide to Filing U.S. Tax Return <http://blogs.hrblock.com/tags/1040nr/>

Available tax filing Software: TurboTax/Sprintax <https://www.sprintax.com/non-resident-alien-tax-1040nr-turbotax.html>

The IRS Volunteer Income Tax Assistance (VITA) and the Tax Counseling for the Elderly (TCE) Programs offer free tax help for taxpayers who qualify, <http://www.irs.gov/individuals/article/0,,id=107626,00.html>

TAX ACCOUNTANTS

The following is a list of tax specialist. The Immigration Services Office is not responsible for information you obtain from the following referrals and does not specifically endorse the resources below. You should always use your best judgment.

Freshman & Ferraro, P.C. Certified Public Accountants

400 Commonwealth Avenue
Boston, MA 02215

Contact: JoAnn Ferraro or Kenneth Freshman, Tax Directors
Phone: (617) 236-8098; Fax: (617) 236-4466
Email: JoAnn@freshman-ferraro.com

Law Offices of Meilman & Costa, P.C. Tax & Business Attorneys

70 Wells Ave., Suite 200
Newton, MA 02459

Contact: Nelson J. Costa or Stephanie Meilman
Phone: (617) 969-9500;
Email: ncosta@lawmcpc.com; smeilman@lawmcpc.com
Website: <http://www.lawmcpc.com/>

PricewaterhouseCoopers LLP Accounting & Consulting Firm

125 High Street
Boston, MA 02110

Contact: Kay Campbell
Phone: (617) 530-5000; Fax: (617) 530-5001
E-mail: kay.campbell@us.pwc.com
Website: <http://www.pwc.com>

Vacovec, Mayotte & Singer, LLP Tax Attorneys

255 Washington Street, Suite 340
Newton, MA 02158

Contact: Paula Singer
Phone: (617) 964-0500; Fax : (617) 969-2002
E-mail: taxgroup@vacovec.com
Website: <http://www.vacovec.com/>