

Tax Information for the Current Tax Year

Updates

- ALL tax nonresidents who are required to file a U.S. tax return for federal tax purposes will now use [Form 1040-NR](#) [1]. Form 1040-NR-EZ has been discontinued.
- The Internal Revenue Service (IRS) has extended the April 15, 2021 tax filing deadline to [May 17, 2021](#) [2]. If you are a [nonresident for U.S. tax purposes](#) [3], your deadline is now either May 17, 2021 or June 15, 2021, depending on your situation. For more information, see the "deadlines" section of [Non-Residents for Tax Purposes](#) [4]. The IRS has also approved [winter storm disaster relief](#) [2] for residents of Louisiana, Oklahoma, or Texas. Their tax filing deadline is June 15, 2021. People living in Alabama and Kentucky also have extended filing deadlines: August 2, 2021 (AL) or June 30, 2021 (KY).
- Form 1040NR now allows to you enter your phone number and email address underneath your signature. If you do this, you might receive an email from the Internal Revenue (IRS).
 - **However, continue to be very careful about calls and emails that appear to come from the IRS.** The call could be a ["scam" \(fake\) call](#) [5] or the email could be a [phishing email](#) [6].
 - **If you receive an IRS notice or letter** [7], **be sure to read it** and reply if the IRS has asked for your reply. If you used [Glacier Tax Prep \(GTP\)](#) [8] to prepare your tax return form, GTP support may be able to explain why you received the letter or notice. Login to GTP and use GTP HELP to contact the GTP Support Center.
- The Internal Revenue Service (IRS) is processing refunds very slowly this year. It may take six months or more for you to receive your refund if you are filing Form 1040-NR.

Overview of Tax Filing Requirements for F/J Students and Scholars

Here are some key points to remember, but [more detailed information](#) [9] about all of these topics is also available. If you are not sure whether you are a nonresident or a resident for U.S. tax purposes, read the information at [About U.S. Taxes](#) [10].

- ALL nonresident F-1/J-1 students and J-1 scholars are required to fill out one or more tax forms and mail the form(s) to the U.S. Internal Revenue Service (IRS). The deadline is either May 17, 2021 or June 15, 2021 depending on your situation. For more information see the "deadlines" section of [Non-Residents for Tax Purposes](#) [4]
- A tax return form (Form 1040NR) may be required even if you are not required to pay tax. For example, even if some or all of your U.S. income is exempt from taxes because of a tax treaty, you are still required to report that income on a tax return form.

- Even if you are not required to file a tax return form (Form 1040NR), for example because you have no U.S. income or bank or credit union interest only, you are still required to file Form 8843.
- Some students and scholars [may also be required to file a state tax return](#) [11].
- Tax Software:
 - U-M/Ann Arbor international students and scholars can use [GLACIER Tax Prep](#) [12] free of charge to prepare their federal (national) tax returns. It will also prepare Form 8843.
 - If you are required to file a state tax return, you can use [SPRINTAX](#) [8], which costs \$31.95 with the U-M discount. There also other [tax software options](#) [8] for state tax returns.
- Tax Workshops:
 - [Michigan Tax Webinar](#) [13]
 - [Getting Tax Ready!](#) [14]

IMPORTANCE OF TAX LAW COMPLIANCE: It is important for F-1 and J-1 students and scholars to comply with all U.S. laws and regulations, including tax laws. Not complying could potentially cause problems for you in the future.

INTERNAL REVENUE SERVICE (IRS) INFORMATION: [IRS Summary of International Student/ Scholar Filing Requirements](#) [15]

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Source URL: <https://internationalcenter.umich.edu/resources/tax/current-year>

Links

- [1] <https://www.irs.gov/pub/irs-pdf/f1040nr.pdf>
- [2] <https://www.irs.gov/newsroom/tax-day-for-individuals-extended-to-may-17-treasury-irs-extend-filin-and-payment-deadline>
- [3] <https://internationalcenter.umich.edu/resources/tax/laws-and-filing-requirements#purpose>
- [4] <https://internationalcenter.umich.edu/resources/tax/non-residents>
- [5] <https://internationalcenter.umich.edu/warning-coronavirus-scams-and-other-scams-tricks-or-fraud>
- [6] <https://safecomputing.umich.edu/be-aware/phishing-and-suspicious-email/>
- [7] <https://www.irs.gov/individuals/understanding-your-irs-notice-or-letter>
- [8] <https://internationalcenter.umich.edu/resources/tax/tax-software>
- [9] <https://internationalcenter.umich.edu/resources/tax/laws-and-filing-requirements>
- [10] <https://internationalcenter.umich.edu/resources/tax/laws-and-filing-requirements#about>
- [11] <https://internationalcenter.umich.edu/resources/tax/non-residents#state>
- [12] <https://internationalcenter.umich.edu/glacier-tax-prep-software>
- [13] <https://internationalcenter.umich.edu/events/michigan-tax-webinar>
- [14] <https://internationalcenter.umich.edu/events/getting-tax-ready>
- [15] <https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>