

## Instructions, Forms, and Publications

### Federal

All federal tax forms and publications are available on the [U.S. Department of Treasury Internal Revenue Service Forms and Publications](#) [1] page.

Non-residents for tax purposes will need Form 1040NR and its instructions, and may also need to consult Publication 901 (Tax treaties) and Publication 519 (Tax Guide for Aliens). F and J students and scholars will also need Form 8843.

Residents for tax purposes will need Form 1040, and may need additional forms or schedules depending on their individual situations.

### State

Michigan State of Michigan tax forms and instructions are available from the [Michigan Department of Treasury tax forms](#) [2] page.

Other states Forms for other states are available from the [Federation of Tax Administrators](#) [3] web site. You may need to file a form from another state if you worked in another state during 2020.

### Withholding Forms

Most international students and scholars follow special instructions for filling out the tax withholding form, Form W-4. You can see examples of how to fill out the federal and Michigan Form W-4 on the [Payroll Office website](#) [4].

### Form 1098-T

Form 1098-T is used to claim one of the Education Tax Credits ("Hope" or "Lifetime Learning") on their income tax forms. International students who are non-residents for tax purposes are not eligible for these tax credits. You can keep Form 1098-T for your records, but you will not need this form to prepare your income tax forms.

University of Michigan [Form 1098-T information](#) [5] is available at the U-M Student Financial Services website.

# Form W-7 Individual Taxpayer Identification Number (ITIN) Application

[Application for IRS Individual Taxpayer Identification Number](#) [6]

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**Source URL:** <https://internationalcenter.umich.edu/resources/tax/instruction>

## Links

[1] <https://www.irs.gov/forms-instructions>

[2] <https://www.michigan.gov/taxes/0,1607,7-238-44143---,00.html>

[3] <https://www.taxadmin.org/state-tax-forms>

[4] <http://www.finance.umich.edu/finops/payroll/forms/michw4forminstrforonresaliens>

[5] <http://www.finance.umich.edu/finops/student/taxrelief97>

[6] <https://www.irs.gov/pub/irs-pdf/fw7.pdf>