

## Tax Help for Penn State International Students, Scholars, and Researchers

There are two offices on campus that help with the U.S. income tax returns for international students and scholars who are considered by the IRS as **non-residents for tax purposes**.

### ❖ Directorate of International Student and Scholar Advising (DISSA)

This office is part of the University Office of Global Programs and purchases tax software each year to be used by international students and scholars who are considered non-residents for tax purposes. Information about the tax software is sent by email to the Penn State email account generally in mid-February to late February. Passwords are not provided earlier because the Payroll does not generate the 1042-S until after the W-2s are sent, and some students must have the 1042-S to process the tax paperwork.

### Are you a resident or non-resident for tax purposes?

F or J student: You do not count days towards the substantial presence test until after you have been in the U.S. for 5 calendar years (and these years do not have to be consecutive). If international students have lived in the U. S. for 5 or more years and met the substantial presence test, they can be treated as a U. S. resident for tax purposes.

J or Q visa for teacher, professor, trainee, researcher: You must wait 2 years before counting days towards the substantial presence test. However, if the J or Q alien, has been in the U.S. for any part of two of the prior 6 calendar years in F, J, M, or Q status, then the individual is not an exempt (non-resident) individual for the current year and must count days in the current year towards the substantial presence test.

*Passwords for the tax software purchased by DISSA is available only to those who are non-residents for tax purposes.*

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### ❖ Global Connections

This program is a community-based organization which is provided office space with the University Office of Global Programs. Global Connections assists international students and scholars considered non-residents for tax purposes with their U.S. income tax returns.

<b>Tax Assistance for International Students</b> 4 <sup>th</sup> floor lounge in Boucke Building Penn State University M-W—9 a.m. – 1 p.m. (Last appt @ 12:30 p.m.) Thursday 1-5 p.m. (last appt. at 4:30 p.m.) Phone: (814) 863-3927	<b>Global Connections</b> 427 Boucke Building University Park, PA 16802 Phone: (814) 863-3927 Fax: (814) 863-7138 Office Hours: 10 a.m. – 5 p.m.
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## ❖ Terms

### *Non-resident alien*

An alien is any individual who is not a [U.S. citizen or U.S. national](#). A nonresident alien is an alien who has not passed the [green card test](#) or the [substantial presence test](#).

### *U.S. National*

An individual who owes his sole allegiance to the United States, including all U.S. citizens, and including some individuals who are not U.S. citizens. For tax purposes the term "U.S. national" refers to individuals who were born in American Samoa or the Commonwealth of the Northern Mariana Islands.

### *U.S. Citizen*

1. An individual born in the United States.
2. An individual whose parent is a U.S. citizen.
3. A former alien who has been naturalized as a U.S. citizen
4. An individual born in Puerto Rico.
5. An individual born in Guam.
6. An individual born in the U.S. Virgin Islands.

### *Alien Residency—Green Card Test*

You are a resident, for tax purposes, if you are a Lawful Permanent Resident of the United States at any time during the calendar year (however, see [Dual Status Alien](#)). This is known as the "green card" test. You are a Lawful Permanent Resident of the United States, at any time, if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant. You generally have this status if the U.S. Citizenship and Immigration Service (USCIS) has issued you an alien registration card, Form I-551, also known as a "green card." You continue to have resident status, under this test, unless you voluntarily renounce and abandon this status in writing to the USCIS, or your immigrant status is administratively terminated by the USCIS, or your immigrant status is judicially terminated by a U.S. federal court. If you meet the green card test at anytime during the calendar year, but do not meet the substantial presence test for that year, your residency starting date is the first day on which you are present in the United States as a Lawful Permanent Resident. However, an alien who has been present in the United States at any time during a calendar year as a Lawful Permanent Resident may choose to be treated as a resident alien for the entire calendar year.

### *Substantial Presence Test*

You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for the calendar year. To meet this test, you must be physically present in the United States for at least:  
31 days during the current year, and  
183 days during the 3-year period that includes the current year and the 2 years immediately before that.  
[Go to IRS.gov to see how to calculate the days for the substantial presence test.](#)  
Please be sure to read the information under EXEMPT INDIVIDUALS.

If you do not meet the substantial presence test, you are a non-resident alien for tax purposes and PSU VITA cannot complete your tax return.