

# International Student Taxes

## 2024 Tax Year Overview

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*[lcsc.edu/international](http://lcsc.edu/international)*

# In this presentation, we will discuss:

- Taxable income
- Forms
- Tax information and resources
- Filing a tax return
- Services we recommend



# A Quick Disclaimer

- International student taxes are different than U.S. resident taxes
- Services regularly used by U.S. residents are not suited to most international
- We highly recommend using a paid international student tax filing service like [Sprintax](#)



# Types of Taxes International Students Pay

- **Income Tax:** Taxes on money you earn from work, which is deducted from your wages)
- **Sales Tax:** Taxes on things you buy, which is added to cost of item
- **Payroll Tax:** Social Security and Medicare tax (FICA), which is deducted from your wages
- **Gift Tax:** Taxes you must pay for gifts of cash or goods

*Please note: taxes can vary depending on where you live*



# International Student Taxes

## What is taxable income?

- **Wages** from an on-campus or off-campus job
- **Scholarships** that pay for room and meal plan
- **Prizes** you win in contests or raffles

## What isn't subject to taxation?

- **Scholarships** that pay for tuition and fees

## What about the Payroll (FICA)?

- Not required to pay if in USA < 5 years
- Employers may withhold from all workers' wages
- You can file for a refund

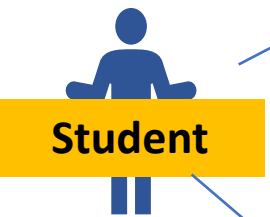


# Who needs to file taxes?

All U.S. international students (non-resident aliens on an F or J visa) must file regardless of whether they have earned an income or not.

\*See the flow chart on the next slide to see what forms you need to file based upon your situation





**Student**

**In USA  
< 5 years**

**No taxable  
Income**

**Form 8843**

**Taxable Income:**  
Wages, Room & Board  
Scholarships

**You have an  
SSN**

**Form 8843**

**Form 1040NR**  
Instructions

**Idaho Form 43**  
Instructions

**In USA  
5+ years**

**Form 1040**  
Instructions

**Idaho Form 43**  
Instructions

**You don't  
have an SSN**

**Form W-7**  
Instructions

**Form 8843**

**Form 1040NR**  
Instructions

**Idaho Form 43**  
Instructions

# How Much Will I Pay?

## **Taxable Income**

- Money you earn from on-and-off campus jobs
- Scholarships that pay for your room and/or meal plan

## **Standard Deduction**

This is a specific dollar amount that reduces the amount of income on which you are taxed

## **Tax Bracket**

This is the tax rate for each level of income.





# What is the standard deduction for 2024?

Filing Status	Deduction Amount
Single	\$14,600
Married Filing Jointly	\$29,200
Head of Household	\$21,900
Additional Amount for Married Seniors	\$1,550
Additional Amount for Unmarried Seniors	\$1,950



# What are the tax brackets for 2024?

## 2024 Tax Brackets | 2024-2025 Federal Tax Brackets & Rates

Tax Rate	For Single Filers	For Married Individuals Filing Joint Returns	For Heads of Households
10%	\$0 to \$11,600	\$0 to \$23,200	\$0 to \$16,550
12%	\$11,600 to \$47,150	\$23,200 to \$94,300	\$16,550 to \$63,100
22%	\$47,150 to \$100,525	\$94,300 to \$201,050	\$63,100 to \$100,500
24%	\$100,525 to \$191,950	\$201,050 to \$383,900	\$100,500 to \$191,950
32%	\$191,950 to \$243,725	\$383,900 to \$487,450	\$191,950 to \$243,700
35%	\$243,725 to \$609,350	\$487,450 to \$731,200	\$243,700 to \$609,350
37%	\$609,350 or more	\$731,200 or more	\$609,350 or more



Form **8843** **Statement for Exempt Individuals and Individuals With a Medical Condition** OMB No. 1545-0074  
**For use by alien individuals only.**  
 Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.  
 Department of the Treasury Internal Revenue Service For the year January 1—December 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_.  
 Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your U.S. taxpayer identification number (TIN), if any \_\_\_\_\_

**2024**  
 Attachment Sequence No. **102**

**Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.**

Address in country of residence \_\_\_\_\_ Address in the United States \_\_\_\_\_

**IDAHO** State Tax Commission **Form 43 2024**  
**Part-year Resident and Nonresident Income Tax Return**

**Amended Return?** Check the box.   State Use Only  
 See page 15 of the instructions for reasons to amend, and enter the number that applies. \_\_\_\_\_

For calendar year 2024 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Please Print or Type	Your first name and initial _____	Last name _____	Your Social Security number (required) _____	<input type="checkbox"/> Deceased in 2024
	Spouse's first name and initial _____	Last name _____	Spouse's Social Security number (required) _____	<input type="checkbox"/> Deceased in 2024
	Current mailing address _____			Forms and instructions available at <a href="http://tax.idaho.gov">tax.idaho.gov</a>
	City _____	State _____	ZIP Code _____	

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** **2024** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.  
 For the year Jan. 1—Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20\_\_\_\_. See separate instructions.

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ **Your identifying number** (see instructions) \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Form **W-7** **Application for IRS Individual Taxpayer Identification Number** OMB No. 1545-0074  
 (Rev. December 2024) Department of the Treasury Internal Revenue Service  
**For use by individuals who are not U.S. citizens or permanent residents.**  
 Go to [www.irs.gov/FormW7](http://www.irs.gov/FormW7) for instructions and the latest information.

**An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.**

**Before you begin:**  
 • **Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).**

**Reason you're submitting Form W-7.** Read the instructions for the box you check. **Caution:** If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

Application type (check one box):  
 Apply for a new ITIN  
 Renew an existing ITIN

**a**  Nonresident alien required to get an ITIN to claim tax treaty benefit (you must also check and complete box h (see instructions))  
**b**  Nonresident alien filing a U.S. federal tax return  
**c**  U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

Click on the form images to open site with forms and instructions



# Where Can I Learn More About U.S. Taxes?

The [Foreign Students, Scholars, Teachers, Researchers and Exchange Visitors](#) page on the IRS website has specific information for LC State International Students.

You can learn more about tax treaties on the [United States Income Tax Treaties - A to Z](#) page.





# Tax Reminders

## Due Date

You must file your 2024 taxes by  
**Monday, April 15, 2025**

Filing your taxes electronically is recommended to minimize errors and for faster refunds (when applicable).

# Get ready to file: gather your tax information

- W2: Wage and Tax Statement(s)
- 1098T: Tuition Statement
- 1095A: Health Insurance Marketplace Statement
- \*1042-S: Foreign Person's U.S. Source Income



\*Certain Scholarships/Grants and other income

# W-2 Wage and Tax Statement

For on-campus jobs:

Sample W-2

[Log in to Luma](#)

W-2 will be available January 31st

Employee Resources

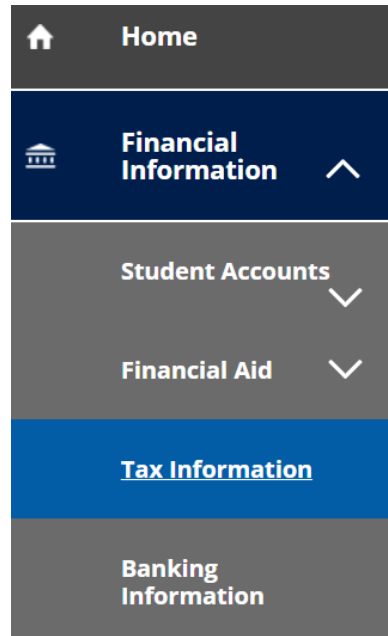
- Timesheet & Time-Off Requests
- Employee Docs: Paystubs/W-2/1095-C
- State Employee Lookup
- State Job Openings
- Manage Employee Profile

For off-campus jobs and Sodexo, access it through the employee self-service system (or receive by mail)

		a Employee's social security number 511515000		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer identification number (EIN) 826000952		1 Wages, tips, other compensation 4,400.12		2 Federal income tax withheld 353.00			
c Employer's name, address, and ZIP code State of Idaho P.O. Box 83720 Boise, ID 83720-0011		3 Social security wages 4,400.12		4 Social security tax withheld 65.14			
		5 Medicare wages and tips 4,400.12		6 Medicare tax withheld 15.23			
		7 Social security tips		8 Allocated tips			
d Control number 007XXX		9		10 Dependent care benefits			
e Employee's first name and initial SWIFT, TAYLOR X Last name 500 1 <sup>st</sup> AVENUE LEWISTON, ID 83501		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
		14 Other		12c			
f Employee's address and ZIP code				12d			
15 State ID	Employer's state ID number 000001114	16 State wages, tips, etc. 4,400.12	17 State income tax 300.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	



# 1098T: Tuition Statement



Available on [WarriorWeb](#): 1098T form and Statement

If you did not give consent for electronic delivery and would like to request a copy, please contact Student Accounts





# 1042S: Foreign Person's U.S. Source Income Subject to Withholding

For students with scholarships & grants

LC State will send this to you, or you can request it from Student Accounts

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b> <b>2022</b>			OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.			<b>Copy B</b> for Recipient	
		UNIQUE FORM IDENTIFIER <input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.				
<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13e</b> Recipient's U.S. TIN, if any		<b>13f</b> Ch. 3 status code
		<b>3a</b> Exemption code	<b>4a</b> Exemption code			<b>13g</b> Ch. 4 status code
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>5</b> Withholding allowance				<b>13k</b> Recipient's account number		
<b>6</b> Net income				<b>13l</b> Recipient's date of birth (YYYYMMDD)		
<b>7a</b> Federal tax withheld						
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . <input type="checkbox"/>						
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest . . . . . <input type="checkbox"/>						
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>14b</b> Primary Withholding Agent's EIN		
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code
						<b>15c</b> Ch. 4 status code
				<b>15d</b> Intermediary or flow-through entity's name		
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code			



# 1095A: Health Insurance Marketplace Statement

For students who purchased U.S. Health Insurance

Form <b>1095-A</b>	<b>Health Insurance Marketplace Statement</b>	<input type="checkbox"/> VOID	OMB No. 1545-0032
Department of the Treasury Internal Revenue Service	▶ Do not attach to your tax return. Keep for your records. ▶ Go to <a href="http://www.irs.gov/Form1095A">www.irs.gov/Form1095A</a> for instructions and the latest information.	<input type="checkbox"/> CORRECTED	<b>2017</b>
<b>Part I</b> Recipient Information			
1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name	
4 Recipient's name	5 Recipient's SSN	6 Recipient's date of birth	
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)	
13 City or town	14 State or province	15 Country and ZIP or foreign postal code	



# Decide How You Will File

- On your own using paper forms
- On your own using a free file program
- Using a tax preparation service



# Using Sprintax

[Sprintax](#) is a tax program that specifically supports nonresidents. It helps international workers and students to abide by US tax laws.

[Sprintax](#) can help you:

- prepare federal and state tax returns
- file form 8843
- 24/7 live chat

[Sprintax Cost](#)

- Federal tax preparation from \$54.95
- State tax preparation from \$49.95

[Video Guides for Sprintax](#)

- <https://www.youtube.com/@SprintaxUSA/playlists>

**sprintax**





**LEWIS CLARK**  
STATE COLLEGE

**Thank you!**

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