

## Tax Content for Schools

# Who must file tax forms for 2022 tax season?

Even if you did not earn any income, if you were physically in the US on F or J status anytime between January st – December 31st2022, you're obligated to file a Form 8843 with the IRS (the Internal Revenue Service, or 'IRS', are the US tax authorities).

Meanwhile, if you earned any taxable US source income, you may need to file a federal tax return with the IRS. Depending on your individual circumstances, you may also need to file a state tax return(s).

#### **Tax Filing Deadline**

April 18, 2023 is the last day for residents and nonresidents who earned US income to file Federal tax returns for the 2022 tax year.

## Who is considered Resident or Nonresident for Federal Tax Purposes

Generally, most international students & scholars who are on F, J, M or Q visas are considered nonresidents for tax purposes. International students on J-1 & F-1 visas are automatically considered nonresident for their first five calendar years in the US, whilst Scholars/Researchers on J visas are automatically considered nonresidents for two out of the last six calendar years in the US. If you've been in the US for longer than the five or two year periods, the <u>Substantial Presence</u> <u>Test</u> will determine your tax residency.







### How to File?

We have teamed up with Sprintax to provide you with an easy-to-use tax preparation software designed for nonresident

