**General Tax Information**

Update: US Federal and Massachusetts State tax return filing and payment deadlines extended to July 15, 2020

Both the U.S. Federal [Internal Revenue Service](https://home.treasury.gov/news/press-releases/treasury-and-irs-delay-federal-tax-day-from-april-15-to-july-15-due-to-covid-19-outbreak) (IRS) and [Massachusetts Department of Revenue](https://www.mass.gov/orgs/massachusetts-department-of-revenue)  have extended their original deadline of April 15, 2020, to July 15, 2020, for filing 2019 federal and state tax returns and paying any taxes owed. If you worked in a state other than MA in 2019, you should verify that individual state's current deadline for filing tax returns and paying taxes owed.

**Do I have to pay taxes?**

All international students living in the U.S. are required to comply with the U.S. requirement to file federal and state tax “returns” and pay any required taxes by July 15, 2020, for any U.S. income received in 2019.  If you paid any taxes in error, filing a U.S. and Massachusetts State tax return is the only way to receive a refund of these taxes.

**I made no U.S. income. Do I have to do anything?**

If you made no U.S. income in 2019, you still must complete [form 8843](https://www.irs.gov/pub/irs-pdf/f8843.pdf) if you were in the U.S. in 2019 and are still here. The instructions for completing form 8843 can be found here.

**Do I need any forms to complete my tax return?**

* You cannot complete your tax forms until you have received a report of your 2019 income.  This is generally reported on form W-2 or 1042-S. WSU employees received the W-2 in late January.  The 1042-S was prepared and sent by WSU’s tax office in February. If you received additional income—say as an independent contractor—you may receive a 1099MISC.
* If you are a non-resident for tax purposes, you will be able to use [Sprintax](https://www.sprintax.com/?utm_ref=westfield-state-university&utm_content=prmc) to prepare your federal tax return. Sprintax will help to complete form 1040NR or 1040NREZ and the 8843. Sprintax also will enable you to compile all forms of U.S. income regardless of the type of form the income was reported on.  You can prepare your federal tax return with Sprintax for free by entering a [discount code](file:///C%3A%5CUsers%5Cvvlasenko%5CAppData%5CLocal%5CPackages%5CMicrosoft.Office.Desktop_8wekyb3d8bbwe%5CAC%5CINetCache%5CContent.Outlook%5C0GNJXOR7%5CSpTx2019WSU26F5)in the "Review your order" page in Sprintax.

Sprintax - You can use [Sprintax](https://sprintax.com/westfield-state-university) to complete your state tax forms for a fee of $25.

Massachusetts Department of revenue (DOR) online resources - Alternately, the MA Department of Revenue (DOR) makes MA state tax forms and instructions available online.  You can use these resources if you would like to complete your MA State tax return at no cost. Below are additional state tax resources: <https://www.mass.gov/topics/tax-information>

**Tax Resident or Nonresident?**

Residency for tax purposes is not always the same as your visa residency status

Residency for tax purposes is determined by

1. The length of time you have lived in the U.S.
2. Your visa status.

You may be considered a resident for tax purposes even though you have a temporary visa status.

See the specific rules by visa type to determine your residency status:

**F-1 and J-1 Students**

* If you arrived in the U.S. in 2014 or before, you are considered a resident for tax purposes and should complete the U.S. resident tax forms, such as the 1040.
* If you came in 2015 or later and it was your first entry to the U.S., you are considered a nonresident for tax purposes. Your next question is whether you earned any income (including fellowships or scholarships) in the U.S. in 2019. If the answer is no — you only need to fill out the [form 8843](https://www.irs.gov/pub/irs-pdf/f8843.pdf) for yourself and all the members of your family.

**J-1 Scholars**

* If you arrived in the U.S. in 2017 or before, you are considered a resident for tax purposes and should complete the U.S. resident tax forms, such as the 1040.
* If you came in 2018 or later and it was your first entry to the U.S., you are considered a nonresident for tax purposes. Your next question is whether you earned any income (including fellowships or scholarships) in the U.S. in 2019. If the answer is no — you only need to fill out the [form 8843](https://www.irs.gov/pub/irs-pdf/f8843.pdf) for yourself and all the members of your family.

**H-1Bs, O-1s, and TNs**

* If you were in the U.S. for the entire year of 2019, you are considered a resident for tax purposes and should complete one of the resident tax forms (1040).
* If you entered the U.S. between January 1, and July 2, 2019, you may be considered a Dual Status resident\*. In this case, you may need to file both as a resident and non-resident. You will need to use paper forms for the non-resident return.
* If you entered the U.S. after July 2, 2019 and are in the U.S. for the first time since 2017, you are considered a nonresident for tax purposes. (Please note you will not be a non-resident if you changed status and fulfill the substantial presence test.)
* If you entered the U.S. after July 2, 2019 but this was not the first time for you in the U.S. since 2017 (you were in the U.S in either 2018 or 2019), you will have to take the substantial presence test to determine your tax residency. The best source for information about Dual Status residency is from the IRS publication 519 "U.S. Tax Guide for Aliens." It can be downloaded from the [IRS website](http://www.irs.gov/pub/irs-pdf/p519.pdf). Also consider utilizing the tax resources on the Sprintax portal.

If you are a nonresident, you can use the [Sprintax](https://www.sprintax.com/?utm_ref=westfield-state-university&utm_content=prmc) software to complete your taxes.

If you determine that you are a resident for tax purposes, you will need to complete the tax forms for U.S. residents—either the IRS form 1040. You may also take advantage of tax software for residents, such as [TurboTax](http://turbotax.intuit.com/?redirect=yes&source=215cc1) or H&R Block basic tax software. Online tax programs are being offered free of charge through the [IRS website](http://www.irs.gov/Filing) to encourage electronic filing.

If you need additional help, you can hire a tax preparer or obtain assistance at a local library. Resident tax forms are available from the IRS website or at local libraries and post offices.