



Introduction to U.S. Taxes

Spring 2025

Berkeley

Agenda

- New student/scholar tax topics
- Tax residency status
- No income in 2024
- Income in 2024
- Tax treaties
- Resident alien tax filing
- Common questions

If you have general
tax-related questions,
visit our website or email
biohelp@berkeley.edu

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**Were you
physically
present in the
U.S. in the year
2024?**



Tax Fact #1

Tax filing season takes place in spring for tax responsibilities from the previous calendar year

Example: You file tax paperwork for the 2024 calendar year in spring of 2025.

What if I just got here? I wasn't in the U.S. in 2024.

You do not need to file taxes this spring.

Tax-related tasks throughout the year:

- If you will be employed:
 - Apply for a Social Security Number (SSN)
 - Complete pre-hire tax paperwork
 - Set up Glacier record (If paid by UC Berkeley)

- Taxable scholarships, fellowships, stipends, and grants
 - Set up Glacier
 - If you don't already have an SSN, apply for an Individual Taxpayer Identification Number (ITIN)

If you have questions on applying for and SSN or ITIN, email
internationaloffice@berkeley.edu

Tax Fact #2

All nonresidents for tax purposes who were physically present in the U.S. in 2024 must file tax forms with the Internal Revenue Service (IRS) during the 2025 tax season.

Even if you made no income. This includes F-2 and J-2 dependents too!

What is tax residency?

This refers to your tax filing status. You may be a nonresident alien or a resident alien for tax purposes. Tax residency is different from your immigration status and is NOT the same as being a resident for tuition purposes or a U.S. legal permanent resident (green card holder)

How do I know if I am a nonresident alien or resident alien for tax purposes?

F-1 and J-1 Students



Your program began in
2019 or earlier.

You are most likely a **RESIDENT
ALIEN** for tax purposes.



Your program began
in 2020 or later.

You are most likely a **NONRESIDENT
ALIEN** for tax purposes.

How do I know if I am a nonresident or resident for tax purposes?

J-1 Scholars



Your program began in
2022 or earlier.

You are most likely a **RESIDENT
ALIEN** for tax purposes.



Your program began
in 2023 or later.

You are most likely a **NONRESIDENT
ALIEN** for tax purposes.



This is general information. Residency can be impacted by other factors, like time spent previously in the U.S.

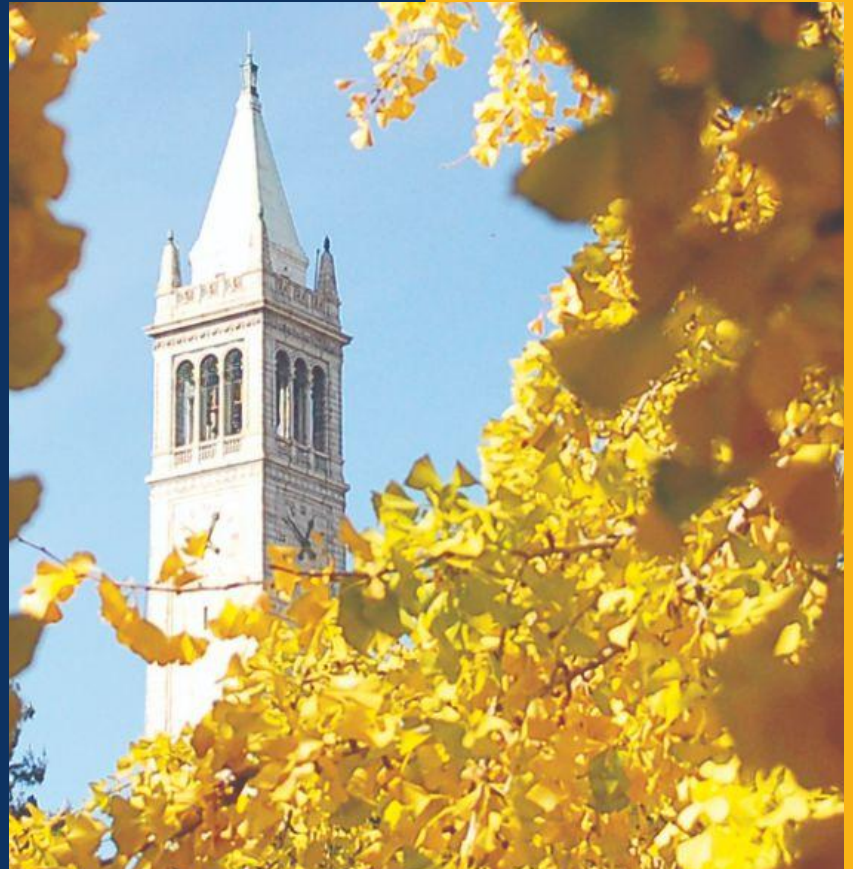
Use Glacier or Glacier Tax Prep (GTP) to determine your residency status.

Questions?



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**Did you earn
income in the U.S.
in 2024?**



No Income in 2024?

- All nonresidents for tax purposes, including F-1, F-2, J-1, and J-2 visa holders present in the U.S. must file the Form 8843, even if you received NO income.
- BIO provides a Form 8843 guide that is available on our website
- Additional guidance can be found on the IRS website
 - Previous years Forms 8843 can be found here as well
- **The Form 8843 must be mailed to the IRS, this form cannot be submitted electronically by itself.**



Form 8843 Guide

June 15
Form 8843 due

2024 | 2025



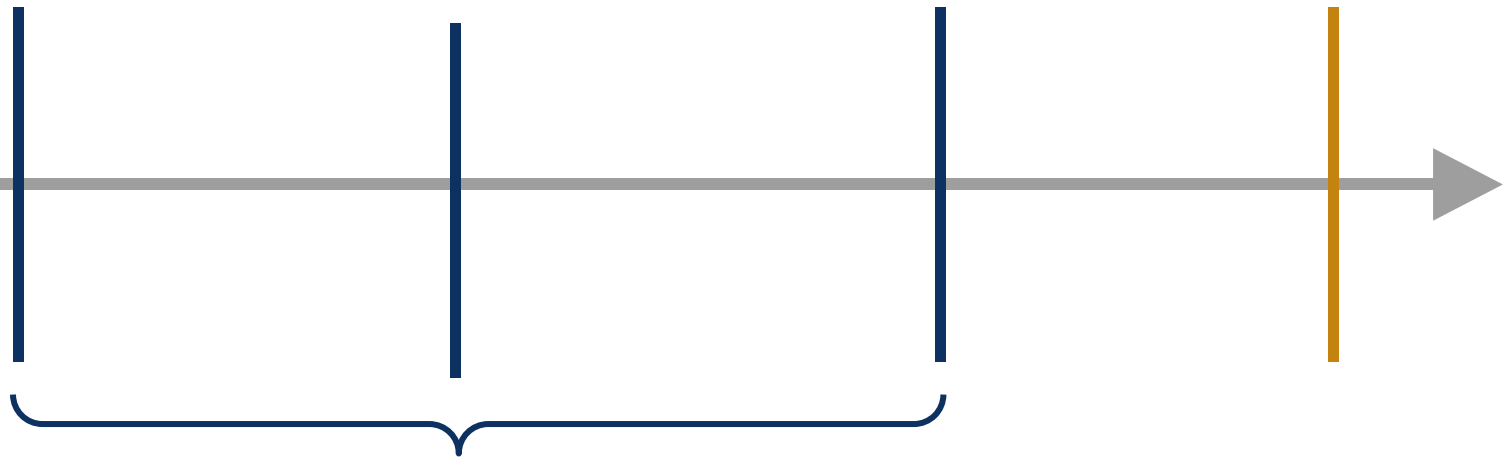
2024 | 2025

Jan. 31
You will receive your **W-2** (if applicable) by this date

March 15
You will receive your **1042-S** (if applicable) by this date

April 15
Tax Return due

June 15
Form 8843 due



After receiving your W-2 and/or 1042-S, use GTP to prepare your tax return

- U.S. source Income
- No U.S. source income

Step 1: Collect your U.S. tax documents

W-2: A tax form you will receive from your employer if you worked.

1042-S: A tax form you may receive if you received university funding in excess of tuition and fees or if your received income that is exempt from tax withholding because of a tax treaty.

1095-B: This form is used to report certain information to the IRS and to taxpayers about individuals who are covered by minimum essential coverage and therefore are not liable for the individual shared responsibility payment

1099-INT: Student or scholar received on deposits in their bank account or CD. Bank interest is not taxable for nonresident aliens; nonresidents aliens do not use this form in preparing their tax returns.

1098-T: This form is issued by educational institutions in the United States to document educational expenses for each tax year. Nonresidents for tax purposes are not eligible for these tax credits and cannot use this form.

Step 2: Prepare tax return through Glacier Tax Prep (GTP)

GTP is a FREE online federal income tax preparation software for nonresident for tax purposes

Eligibility:

- F-1 and J-1 students with on-campus employment at UCB in 2024
- F-1 students with Curricular Practical Training (CPT) authorization in 2024
- UCB F-1 students on Optional Practical Training (OPT) and STEM OPT in 2024
- UCB J-1 students on Pre-Completion and Post-Completion Academic Training in 2024
- Former and current J-1 scholars affiliated with UCB in 2024
- J-2 dependents who earned US-source income in 2024

Accessing GTP

- **Students or scholars who have a GLACIER record** → **Access GTP through GLACIER.**
 - Usually those who received a 1042-S or are paid by UC Berkeley have a GLACIER record
- **Students or scholars without GLACIER records/do not have access to their GLACIER record** → **Access request form on BIO website**
 1. UCB F-1/J-1 degree-seeking or EAP students in 2024 (including students with on-campus employment, students on CPT or *pre-completion* J-1 Academic Training)
 2. UCB F-1 student on post-completion Optional Practical Training (OPT), STEM OPT Extension, or UCB J-1 Student on Post-Completion Academic Training (AT) in 2024
 3. Current or former J-1 scholars affiliated with UCB in 2024
- **J-2 dependent with US-source income in 2024, please email biohelp@berkeley.edu for further instructions**



GTP is not available yet. You will receive an email when GTP becomes available in mid-February.

Step 3: Submit your tax return

- GTP will allow electronic filing of the Form 1040-NR as of **mid-February tentatively.**
- The Form 8843 can be submitted electronically with the 1040-NR, but not by itself.
- If you choose to file your taxes with another software that does allow electronic filing of your tax return, be sure they offer electronic filing for the Form 1040-NR. If you file the 1040-NR electronically, you can include the Form 8843 for electronic submission as well.



Step 4: Wait....

- If you mail your return, get a tracking number!
- IRS will not send you a receipt...
- Check the “Where’s My Refund” tracker on the IRS website
- Be patient, returns can take months



Federal Tax Return Resources

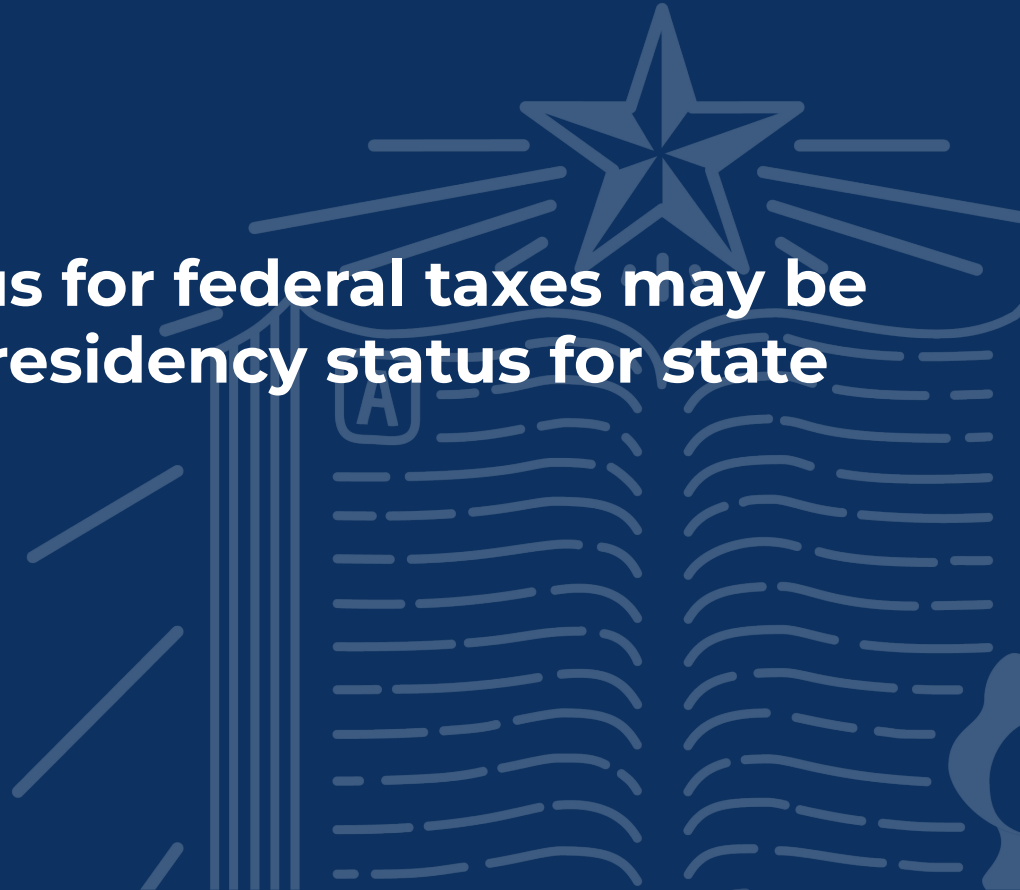
- GLACIER Tax Prep Resources:
 - Live Q&A Sessions, tutorial videos, FAQs, help form (24-48 hour response time)
- Volunteer Income Tax Assistance (VITA)
- United Way Bay Area
- ASUC Student Legal Clinic VITA Services
- CalCPA.org
 - Filter by “International”

Questions?



Tax Fact # 3

Your tax residency status for federal taxes may be different from your tax residency status for state taxes



State Taxes

How do I know if I am nonresident or resident for state taxes?

1. View California Franchise Tax Board Webinar (forthcoming)
2. Use Sprintax (No need to pay to determine residency!)

Do I have to file state taxes?

- California does not require an annual tax report from those who made less than the minimum filing requirement or had no income at all. See the CA FTB website for filing minimums.
- You may still want to file a return if you're going to get money back!

Where do I get help with state taxes?

- California Franchise Tax Board Webinar
- Sprintax (Use our discount code for \$3 off)
 - Also helpful if you earned income in another state!





GTP cannot be used to file your California state tax return. View the California Franchise Tax Board Webinar or use Sprintax.

Tax deadline: April 15th, 2025

FAQs



I heard something about tax treaties, does that apply to me?

- Some countries have tax treaties with the U.S. that may exempt you from some federal taxes
- If you are eligible for a Glacier record  Glacier will determine if you are eligible during your pre-hire paperwork
- If you are not eligible for Glacier  GTP will help the others determine and provide the necessary documentation
 - Please note: Tax treaty benefits are more easily claimed before you begin receiving a paycheck. If you are being hired by a Non-UC Berkeley employer, we recommend contacting your employer's HR
- **Tax treaties only apply to federal taxes**, you may still be responsible for state taxes

I am now realizing I did not file my taxes in previous years, how do I fix this?

- If you had no income → file the previous year's Forms 8843 as soon as possible
- If you had income → Request access to GTP who can assist you in preparing previous year's tax returns. Please note: You will need to pay for GTP to file previous year's returns



Complying with U.S. tax law is part of maintaining your immigration status. Please remember that all nonresidents for taxes purposes are required to file tax forms every year you are present in the U.S. regardless of whether or not you earned income.

Does the IRS need to have my tax return by April 15th?

- Your tax return must be postmarked by April 15th.

I'm getting emails about the 1098-T and receiving an Educational Tax Credit, do I qualify for this?

- Nonresidents for tax purposes do not qualify for an educational tax credit and do not use the 1098-T

I received a Recovery Rebate Credit (“RRC”) check of \$1400 in the mail, can I keep it?

- In December, the IRS started sending checks to taxpayers who did not claim or file a 2021 tax return to receive their RRC check. However, they were erroneously sending checks to nonresidents for tax purposes, who did not qualify for this payment.

If you receive this check, write VOID and send back to the IRS.

GTP says I am a resident alien for tax purposes, how do I get help with taxes?

Resident aliens for tax purposes are not eligible to use GTP. You can instead use any tax service available to US citizens and permanent residents such as:

- TurboTax
- H&R Block
- Jackson Hewitt
- IRS Free File
- CalFile

This is complex, how can BIO help?

- Provide general information about the U.S. tax system and deadlines.
- Direct to resources
- Provide access to Glacier Tax Prep



Tax Fact # 4

BIO advisors are not tax experts and we are unable to review tax forms, answer specific tax questions, or provide specific tax advice.



Q&A Period

