



2022 Tax Return Overview for International Students

- This information is provided for international students to become familiar with tax return filing responsibilities.
- Tax returns are due April 18, 2023. Review this information now to make sure you complete your return with plenty of time to spare.
- You are responsible for the information on your return.
- Additional resources for each taxing authority are provided in this guide.
- Any information provided by Kent State University is intended to provide general information on federal, state and local income taxes for international students. The resources provided do not constitute legal or tax advice. The ISSS advisors are not tax advisors and the payroll and tax offices are unable to provide tax advice to you. **ISSS provides access to Sprintax to provide you with the tax assistance you need.**

Overview – Tax Filing Requirements

- Most international students – whether working or not – will need to file a FEDERAL INCOME TAX RETURN. The exceptions are covered later in this packet.
- Some working students will file a STATE INCOME TAX RETURN in Ohio. Non-working students without any taxable income will not file in Ohio. Students who worked outside of Ohio may need to file in other states.
- Most working students are required to file a city return where they live. Students who live in Kent will file a CITY INCOME TAX RETURN with the Regional Income Tax Agency (RITA). Non-working students will not file a RITA return.

What is my residency status?

Foreign individuals, including international students, are considered either a nonresident alien or a resident alien for tax filing purposes. Your residency status depends upon the amount of time spent in the United States and your visa status. You will use Sprintax to determine your residency.

Students on F or J visas are automatically considered a nonresident alien for five calendar years in the United States. Any calendar year with one day of presence in the United States is considered one of the five calendar years.

Students with more than five calendar years of presence or individuals who are not an F or J visa need to use the Substantial Presence Test in order to determine tax residency. Sprintax will help you determine your residency.

What return do I need to file?

International students who need to file a tax return will file one of the following:

1. Nonresident alien – Form 8843 – Non-working students and family members who have no income and have been in the United States for five years or less.
2. Nonresident alien – Form 1040NR– Students on F or J Visas who worked in the calendar year and have been in the United States for any part of five calendar years or less.
3. Resident alien – Form 1040 or 1040EZ – Students who worked this calendar year and have been in the United States for more than any part of five calendar years and pass the substantial presence test.

Note: International students or family members without income who have been in the United States for more than five years do not need to file a US tax return.

You will confirm whether you are a nonresident or resident alien by using Sprintax.

How do I file my return?

It is very important to file the correct tax return as the tax liabilities of nonresident and resident aliens are very different.

Nonresident aliens will use Sprintax. Sprintax is the only option for electronic filing so please disregard anyone promising a larger or faster electronic refund through any other method.

Resident aliens may be able to use myfreetaxes.org or find information on free help from the IRS VITA program at www.kent.edu/vita.

What documents and information will I need to prepare my return?

Regardless of the return you file, you may need the following information in order to complete your tax return:

- W-2 Form (either a mailed copy or print four copies from Flashline) **ONLY IF YOU WORKED**
- 1042-S Form **NOT EVERYONE WILL RECEIVE FORM 1042-S. YOU WILL ONLY RECEIVE**

FORM 1042-S IF YOU RECEIVED A REPORTABLE SCHOLARSHIP OR HAD A TAX TREATY APPLIED ON WAGES. IF KENT STATE UNIVERSITY ISSUED YOU A FORM 1042-S FOR 2022 YOU WOULD HAVE ALREADY RECEIVED AN EMAIL WITH INSTRUCTIONS ON ACCESSING THE FORM 1042-S.

- 1099-INT (if applicable)
- Visa & Passport
- Social Security Card or ITIN Number (if applicable)
- Checking or Savings Account information (account number & 9-digit routing number)
- List of days in the United States since you first arrived in the United States
- Copy of prior year tax return, if applicable

RETURN PREPARATION ACCESS

Kent State University has arranged **free access** to **TaxPrep.Sprintax** for you.

TaxPrep.Sprintax (Sprintax) is separate from Sprintax Calculus and the website locations and log in user names and passwords are different. TaxPrep.Sprintax will guide you through the tax preparation process, arrange the necessary documents and check if you're due a tax refund.

Once you complete the preparation process in the Sprintax software, you may need to print, sign and mail your documents to the IRS. Depending on your circumstances, you may be able to E-file your federal tax return. However, this will depend on certain eligibility criteria. You can learn more about eligibility in this Sprintax blog - <https://blog.sprintax.com/nonresident-federal-tax-efiling-live/>

If you or your family members only need to file Form 8843, this will also need to be mailed to the IRS.

If you have any questions, the Sprintax team will be happy to help via their 24/7 Live Chat feature. **Because ISSS, the payroll office, and the tax office are not tax advisors, they will refer you to this document and the Live Chat for any questions you have.**

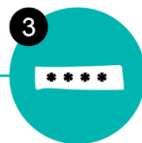
To get started, copy and paste https://taxprep.sprintax.com/?utm_ref=kent to your web browser. This site is different from the Sprintax Calculus site and you will not use your flashline credentials to prepare your tax return. Select either create my account if you have not prepared your tax return using Sprintax before or Log in if you have used Sprintax to prepare your tax return in prior years.



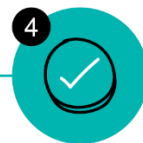
Register and follow the simple instructions



Complete the online questionnaire



Enter your unique code **22KSU500F** in the box on the 'Review your order' page



Sprintax will prepare your tax return

State of Ohio Tax Return for Nonresident Aliens

This guide is a tool for nonresident aliens to use in the preparation of the Ohio tax return and is not tax advice. For a complete overview of the Ohio state tax return process and detailed instructions, visit: <https://tax.ohio.gov/home/forms/landing-page-area/1040-sd100-landing-page>. Under 2022 Ohio IT 1040 Bundle, Select the PDF Fill In form. For general tax information, visit the Web site at tax.ohio.gov or call the automated phone system at 1-800-282-1780. Tax agents are available Monday through Friday from 8 a.m. until 5 p.m.

You are required to file an Ohio Tax return if you worked in 2022 and your federal adjusted gross income was at least \$26,051. You may want to file if your federal adjusted gross income is less than \$26,051 and you had Ohio income tax withheld if you had \$10 or more of withholding. You may file with any amount of withholding however you may not want to spend the time it takes to prepare the return and the mailing cost for a refund less than \$10.

Some taxpayers need to file Form SD-100 Ohio School District return. Taxpayers residing in Kent, Ohio do not. For other cities, please look at page 40 of the [IT1040 instructions](#). Any city listed in **BOLD** requires a SD-100 School District return.

Filing Options for 2022 Ohio Tax Return for Nonresident Aliens

There are three options for preparing nonresident alien Ohio Income Tax Return: Prepare return in Sprintax (cost \$44.95), I-file via the Ohio Department of Taxations website or prepare and mail.

1. Prepare In Sprintax (Cost \$44.95)
2. I-file is available in either of the following situations:
 - a. You filed a 2021 Ohio income tax return and know the amount of Ohio withholding from the 2021 return OR
 - b. You have an Ohio Driver's license or state ID.

If you meet either of these requirements, then you can register for I-file at <https://www.tax.state.oh.us/IFILE/IFileRegWeb/login.jsp>

3. If you do not meet the requirements to use I-file and do not want to pay to use Sprintax, then use the PDF fill-in Ohio tax return at <https://tax.ohio.gov/home/forms/landing-page-area/1040-sd100-landing-page>

The first section of the Ohio Form IT 1040 asks for your personal information. Please complete this entire section. In the top right corner, there is a box that asks for the school district number (SD#). Write "6705" in the box if you lived in Kent, or consult this list for your school district number: <https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/AddressLookup/LookupByAddress.aspx?taxType=SchoolDist>.

In the "Ohio county" box, write the first four letters of your county name. If you live in Portage County (Kent), write PORT. If you live in Stow or Cuyahoga Falls, write SUMM.

Ohio Income and Tax Information

Round to the nearest dollar for all figures. Do not include cents.

Line 1. Write your federal adjusted gross income, found on your federal tax return on line 11). If Line 1 is 0 and you do not have Ohio tax withheld, STOP – you do not need to file an Ohio return.

Line 2a. Additions Most individuals will not have additions. Review the 2022 Ohio Schedule A to be sure. This will be 0 if you don't have any additions.

Line 2b. Deductions Most individuals will not have deductions. If you have a taxable refund of state or local income taxes on your federal tax return (1040NR Schedule 1 Line 1), then enter the number from your federal return on Ohio Schedule A, Line 14 and enter the same number on Ohio Schedule A Line 35 then enter this same number on Line 2b. If you do not have income on your federal return, then enter 0.

Line 3. Add lines 1, 2a and 2b and enter the number on Line 3. This will be the same number as line 1 if you do not have additions or deductions in 2a/2b.

Line 4. Your answer will depend on the amount of income on Line 3.

Observe:

Ohio Adjusted Gross Income	Personal/Dependent Exemption
\$40,000 or less	\$2,400
More than \$40,000 but not more than \$80,000	\$2,150
More than \$80,000	\$1,900

If you made \$40,000 or less, you can claim an exemption of \$2,400 for yourself. If you did not claim dependents on your federal return, claim 1 and write 2,400 in the number box. If you claimed dependents on your federal return, multiply the number of total claims by 2,400. Write the answer in the box. Dependents must have been included in the federal return. If you made between \$40,001 - \$80,000, use \$2,150 instead of \$2,400. If you made more than \$80,000, use \$1,900 instead of \$2,400.

Example A: A student made \$17,500 this tax year. She is single and was allowed one exemption on her federal return. She claims 1. **$2400 \times 1 = 2400$.**

Example B: A student made \$17,500 this tax year. She has a spouse and two children, but she was allowed only one exemption on her federal return. She claims 1 (just herself). **$2400 \times 1 = 2400$.**

Example C: A student is by herself with no spouse or children. She made \$51,000 in this tax year. She claims 1 (herself). **2150 x 1 = 2150.**

Line 5. Line 3 minus Line 4. If your answer is less than 0, write 0. Do not write a negative number. This is your Ohio taxable income.

Line 6. This will be 0 for most students. Please consult the instructions if you have business income on your federal return.

Line 7 and 7a. Line 5 minus line 6. Most students will enter the amount from Line 5 on line 7. Also enter this amount on the next page on **Line 7a.**

Line 8a, b, c. Look at the income tax table in the Ohio IT 1040 Instructions and find the appropriate range for your line 7a amount. Write the appropriate Ohio tax from the tax table in the Instructions (starting on page 32) on **line 8a** and unless you have business income, also write this on **line 8c. Anyone with income from 0 through 25,000 will write in 0.**

Example 1: A student with a line 5 value of \$5462 writes 0 in the box.

Example 2: A student with a line 5 value of \$26105 writes 363 in the box.

Line 9. If Line 5 is \$30,000 or more, write 0 and go to Line 10. If Line 5 is \$30,000 or less, complete Ohio Schedule of Credits to determine the amount to enter on Line 9.

Ohio Schedule of Credits (Only complete this if income is <\$30,000)

Enter the tax liability from the IT-1040 line 8c.

Schedule of Credits Line 2, 3, 4, 5, 6, 7 are not usually applicable.

Schedule of Credits Line 8 If the income on IT-1040 Line 5 is less than \$30,000, add 20 for each exemption you claimed on IT-1040 Line 4 and enter this amount on **Line 9.**

Schedule of Credits Line 9 Add lines 2 and 8 and enter this amount in the box on **Line 10.**

Schedule of Credits Line 11 Subtract Line 10 from Line 1 and enter in the box on **Line 11.** If less than zero, enter -0- and do not complete the rest of this form. Go to Line 10 of IT-1040.

Schedule of Credits Line 12 through 23 are usually not applicable to nonresident aliens. Enter 0 in the box on **Line 24.**

Schedule of Credits Line 25 Subtract line 24 from Line 10 and enter this amount on Schedule of Credits in the box on Line 25.

Schedule of Credits Line 26-33 These are usually 0.

Schedule of Credits Line 34 – If Schedule of Credits Line 24 is greater than 0, Enter the amount from **Schedule of Credits Line 10** here and on **IT-1040 Line 9**.

Line 10. Line 8c minus Line 9. If your answer is less than 0, write 0. Do not write a negative number.

Line 11. Most students will write 0.

Line 12. Write 0, unless you made purchases this tax year without paying Ohio sales tax. In that case, consult the full instructions.

Line 13. Add lines 10, 11, and 12. This is the amount of Ohio state income tax for this year.

Line 14. Look at your W-2(s), box 17 and write the amount here. This is how much you actually paid in Ohio state income tax.

Lines 15, 16, 17 are not usually applicable.

Line 18. Enter the amount from line 14 unless you had entries on Lines 15,16, 17.

Line 19 This is only for amended tax returns.

Line 20. Enter the amount from Line 18.

If Line 20 is MORE than Line 13, skip to line 24 and enter the excess on Line 24.

If Line 20 is LESS than Line 13, enter the amount on Line 21.

Line 21 This is the amount you owe if your tax is more than Ohio tax withheld.

Line 22. Enter 0 if you are filing before the April due date. Otherwise, consult the instructions.

Line 23. Add line 21 and 22 and enter in the box.

Line 24. If your withholding exceeded your tax, enter the excess on this line.

Line 25 and Line 26 Consult the instructions if you wish to make a donation or credit your overpayment to next year. Otherwise go to Line 27.

Line 27 Enter the amount from Line 24 minus lines 25 and 26. This amount will be refunded to you by a check through the mail.

Sign, date, and mail the form with a copy of all tax documents that show Ohio tax withholding. If Line 1 is 0, attach a copy of Page 1 of Form 1040NR. Follow the mailing instructions at the bottom of page 2. Note that the mailing address is different if you owe money to the state than if the state owes money to you. Always keep copies of everything you send in for your own records.

City Income Tax Return

If you had taxable income from working in 2022 and lived in a city, then you most likely will need to file a city income tax return. Residents of townships (not cities) do not need to file this form. Brimfield and Rootstown are examples of townships. If you lived outside of Kent, consult this website to determine what form and where to file a local tax return:

https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/default_Municipal.aspx. The Regional Income tax agency (RITA) administers the income tax for many cities, including Kent. The rest of this guide applies to anyone who is required to file a Form 37. If you are required to file in a city that is not administered by RITA, please consult your cities website or call them for further assistance.

If you had taxable income in 2022 and lived in Kent in 2022, you will need to file an income tax return with the Regional Income Tax Agency (RITA). Filing is mandatory for most residents-see “filing requirements” on page 1 of the instructions for Form 37 exemptions. You can either file on-line by setting up an account (see www.ritaohio.com) or file a paper form.

The form is called Form 37 and can be found at:

<https://www.ritaohio.com/Forms/Home/IndividualFormDownloads>

If you need assistance with this return, please see <https://www.ritaohio.com/About/Contact>.

Form 37 Tips

In most cases, taxpayers will find that the tax is equal to the withholding taken out of their paycheck.

1. Fill out your personal information in the top section of the form. **You do not need to complete the entire form as RITA will complete most of the form and compute the tax for you!**
2. Use your W-2 to fill out Section A. Only complete Columns 1, 2, and 4.
 - a. Column 1: Your total income from Form W-2, box 18.
 - b. Column 2: The amount of tax withheld from box 19.
 - c. Column 4: Workplace Municipality from Form W-2, box 20.
3. Sign your name at the bottom of the form and date it. **Make a copy for your records.**
4. Attach your W-2 with the form and mail to:

**Regional Income Tax Agency
P.O. Box 94801
Cleveland OH 44101-4801**