

**ATTENTION: STUDENTS/EMPLOYEES IN NONRESIDENT ALIEN TAX STATUS
WHO RECEIVED FORM W-2 AND/OR 1042-S FOR 2009**

You are required to file US tax returns with the federal government and possibly the state government by Thursday, April 15, 2010.

You can do this one of three ways:

- Pick up the paper forms and instructions at one of these locations:
 - D.H. Hill Library
 - The local Internal Revenue Service office
 - The local NC Department of Revenue office
- Access the forms and instructions online at these websites.
 - Internal Revenue Service <http://www.irs.gov/>
 - North Carolina Department of Revenue <http://www.irs.gov/pub/irs-pdf/f8843.pdf>
- Purchase an access code to Windstar Tax Return Preparation Website, a web based tax preparation software. This software is similar to Turbo Tax or TaxCut and is available only to foreign nationals who were in a non-resident alien tax status and were employed at NC State University in 2009.
 - Access codes will be available for purchase starting in mid-February.
 - Dates & locations where you will be able to purchase an access code will be posted on the payroll website beginning February 8th <http://www.ncsu.edu/hr/payroll/>
 - You will receive instructions on how to use Windstar when you purchase your access code.
 - One access code per person.

Please note: University payroll employees are not allowed to assist you with your tax returns. We are neither trained nor authorized to provide tax assistance.

FEDERAL GOVERNMENT (File 2 forms) <http://www.irs.gov/>

The forms you complete are:

Form 1:

1040NR-EZ (or **1040NR**): All students/employees who are in nonresident tax status except those noted in the next paragraph should be able to use the 1040NR-EZ which is a simplified form. Read the first section of the instructions titled, "May I use Form 1040NR-EZ?" to confirm this is the form for you.

Form: <http://www.irs.gov/pub/irs-pdf/f1040nre.pdf>

Instructions: <http://www.irs.gov/pub/irs-pdf/i1040nre.pdf>

Students/employees from India, Korea, Mexico, and Canada who had income subject to federal and state withholding taxes and have dependents with them should use Form 1040NR.

Form: <http://www.irs.gov/pub/irs-pdf/f1040nr.pdf>

Instructions: <http://www.irs.gov/pub/irs-pdf/i1040nr.pdf>

Note: Students from India, the form and instructions reference standard deduction.

Graduate students who were part of the Graduate Support Plan will also be receiving a letter from the Graduate School stating how much they received as “qualified scholarship”. This income is not taxable but must be reported as scholarship. Report this income on Lines 5 and 8 of the 1040NR-EZ or Lines 12 and 30 of the 1040NR.

Form 2:

Form 8843: All students/employees in nonresident tax status complete the **top, Part I, and Part III only** of the form and include it with their tax return.

Form includes instructions: <http://www.irs.gov/pub/irs-pdf/f8843.pdf>

These two forms are mailed to the Internal Revenue Service Center listed in the instructions of the Form 1040NR (or 1040NR-EZ).

NORTH CAROLINA GOVERNMENT (File 1 form)

<http://www.dor.state.nc.us/downloads/individual.html>

Form D-400 (without TC): If your earnings were more than \$5,500 in 2008, you are required to file a state tax form. You will find the form and instructions at the above link. Be sure to note the special format instructions provided before the link opens.

The State uses different definitions for the terms, "nonresident", "part time resident", and "full time resident" than the federal government. Nonresidents as defined by the state form are individuals who live in a state other than North Carolina, but work in North Carolina. Part time residents are defined as individuals who moved into North Carolina from another state within the United States. Transfer students from another state would be considered part time residents. Full time residents are individuals whose entire US income received were received in North Carolina.

Students/employess who worked in a different state in addition to North Carolina in 2008 will file Form D-400 as a part time resident. They will need to check on the filing requirements of the other state. They may need to use Form D-400 with TC if they had dual state taxes deducted on the same income.

This state tax return is mailed to one of the two addresses at the end of the form depending on if you owe additional taxes or are receiving a refund.

PROBLEMS OR QUESTIONS ABOUT THE TAX RETURNS:

If you should have any difficulties completing the tax returns, you should refer to the telephone numbers provided in the instructions. An excellent reference is the IRS publication, *Pub. 519, US Tax Guide for Aliens* which can be obtained from the Internal Revenue Service website: www.irs.gov Also, the Office of International Services should be hosting a tax seminar with people from the IRS and NC Dept. of Revenue to explain the forms. Check with OIS for date and time in late February or early March.

Questions for the Federal Tax Return, 1040NR or 1040NR-EZ should be directed to the IRS General Information Number (800) 829-1040. Or you may call the Philadelphia Office directly at (215) 516-2000. This is not a toll free number, but the operators are familiar with nonresident issues and can answer nonresident questions.

Questions for the North Carolina Tax Return, D-400 should be directed to the North Carolina Department of Revenue, (919) 733-4684. You may visit them at 501 Wilmington Street in Raleigh for assistance. No appointment is necessary.