

## 2009 INCOME TAX RETURN TIME!

Tax season is fast approaching. Tax return forms will be available starting in January 2010. It's never too early to begin thinking about your tax return. Please check the ISSO tax website for updates and helpful information regarding your taxes.

During the Spring of each year, comes tax return time! The words "tax return" can be confusing and don't necessarily mean that you'll be getting money back from the government. Tax returns are forms we are required by law to complete each year to determine any additional tax we may owe for the past year or any refund of tax due to us from the U.S. government and the State government.

**All the forms and information you'll need to prepare your 2009 income tax returns will be available by the end of January 2010. We recommend that you review the following information to prepare for 2009 tax time.....**

### Federal (U.S. Government) Income Tax:

Generally Individuals holding F and J immigration status in the U.S. during 2009 are considered nonresidents for tax purposes and must file an income tax report with the U.S. government each year whether or not they worked in the U.S.

- If you earned \$3,650 or more during 2009, you must file both Form 1040NR-EZ (or Form 1040NR) and Form 8843.
- If you did not work during 2009 or if you worked, but earned less than \$3,650 you are not required to file a 1040NR form, but you must still file Form 8843. (However, if you earned \$3,650 or less but had Federal tax deducted from your wages, you must file a tax return if you want a refund. Any Federal tax deducted from your wages in 2009 will appear in Box 2 of your Form W-2.)

2009 federal tax forms are found here: <http://www.irs.ustreas.gov/formspubs/index.html/> We encourage Iowa State University students and scholars to use the federal tax preparation software from **CINTAX** which will be available for your use approximately February 1, 2010. If you are a member of the ISU community you will receive an e-mail in early February regarding **CINTAX**, including instructions for accessing this free, easy to use program.

F and J students who entered the U.S. in 2004 or earlier may be considered residents of the U.S. for 2009 tax purposes. J scholars who entered in 2007 or earlier may be considered residents for 2009 tax purposes. Residents for tax purposes do not complete Form 1040NR or 1040NR-EZ, but use the same tax forms and follow the same rules that apply to U.S. citizens. For more information on your residency status, consult Internal Revenue Service (IRS) Publication 519 found here:

<http://www.irs.gov/pub/irs-pdf/p519.pdf>

(At the time of this writing the IRS had not yet released Publication 519 for 2009. Please be aware of this fact as you review the attached link.)

**Filing your Tax Return:**

Federal Tax returns for those who worked in the U.S. during 2009 must be postmarked no later than April 15, 2010. If you are filing only Form 8843 or if your only "income" for 2009 was a scholarship or fellowship, your Federal tax deadline is June 15, 2010.

To properly complete your tax returns, you will need:

- Form W-2 from each of your jobs during 2009. If you worked at ISU during 2009, your Form W-2 will be available on AccessPlus before the end of January 2010. If you worked off campus during 2009, your employer(s) should mail this form to you before the end of January 2010.
- Form 1042-S if you received a taxable scholarship during 2009 (the grantor of your scholarship will send this form to you before the end of January 2010). Please note that only scholarships in excess of what you paid for tuition, fees, books, and supplies are taxable. *You will not receive Form 1042-S if your scholarship was less than the cost of your tuition and fees. ISU does not make Forms 1042-S available on line. If you had a taxable scholarship from ISU during 2009, you will receive your Form 1042-S in the mail before the end of January.*
- Form 1042-S if you signed up for tax treaty benefits at the beginning of 2009 under the terms of a tax treaty between your country and the United States.
- Form(s) 1099 from your bank or investment company reporting the interest or dividends you earned during 2009.
- Copies of the tax returns you filed with the State of Iowa (or other state in the U.S.) and the U.S. government for 2008.
- Any other tax-related documentation you have received.

**State Income Tax:**

If you worked in Iowa during 2010 and earned \$9,000 or more if single or if you and your spouse together earned \$13,500 or more you must file an Iowa tax return. If you earned less than these amounts but had Iowa tax deducted from your wages (shown in Box 17 of your Form W-2) you should also complete and submit a tax return to the State of Iowa. You can find State of Iowa tax forms here:

<http://www.state.ia.us/tax/forms/indinc.html/>

The State of Iowa filing deadline for 2010 is April 30, 2010.

For State of Iowa tax purposes, international students and scholars who live and study in Iowa are generally considered residents of Iowa and should complete the IA1040A short form. If you had income from both Iowa and another state during 2009, you must complete the IA1040 long form as well as Form IA126. You may also want to use the Iowa long form and choose “married filing separately” if you and your spouse both worked during 2009. Choosing this option may reduce your family’s Iowa tax.

Most states in the U.S. have state tax return requirements. If you worked in a U.S. state other than Iowa during 2010, you can find tax forms for those states that require a tax return here:

<http://www.taxadmin.org/fta/link/forms.html>

One word of caution: If you worked in more than one state in the U.S. during 2009, special part-year resident rules apply for both states. Read and follow the instructions for part-year residents carefully.