

# TAX INFORMATION

## FOR STUDENTS & SCHOLARS



**TAXES DUE BY TUESDAY APRIL 15, 2026**

### **Important Notice About Tax Assistance**

Filing U.S. taxes (at the state and federal level) can feel overwhelming, especially if this is your first time. Many international students share these concerns. The resources listed below are widely used by international students across the U.S. and are designed specifically to support nonresident tax filers.

F-1 and J-1 students and scholars may be required to file for U.S. taxes, even if you haven't earned income. It doesn't necessarily mean you will end up paying taxes; that is determined through many factors. At the very least every student and scholar should review the [Foreign Students, Scholars, Teachers, Researchers and Exchange Visitors](#) tax laws.

NOTE: U.S. tax filing is a personal legal responsibility. Because tax laws are complex and vary by individual circumstance, universities—including ours—are not permitted to provide individual tax advice or assist with preparing tax returns.

In accordance with professional standards used by U.S. universities and guidance from NAFSA: Association of International Educators, the International Student and Scholar Services team provides **general information and referrals only**. Students must use IRS resources or qualified tax preparation services for individualized assistance.

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## **Forms and What they Mean**

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*The following information is provided for general educational purposes only and does not determine individual filing requirements.*

### **Form 1040, Federal Income Tax Return**

The Form 1040 is the most well-known federal tax return. Non-resident aliens, such as international students, may need to file the Form 1040-NR if they earned income. Information can be found here: [Form 1040-NR | Internal Revenue Service](#)

### **Form 540, CA State Income Tax Return**

Since taxes are paid to the federal and state governments in the US, the California Form 540 is the state-version of the Form 1040. The most current Form 540 can be found here: [California Current Year Tax Forms](#).

### **Form 8843, Statement for Exempt Individuals**

A student or scholar who is exempt from federal taxes may need to file [Form 8843](#) if they were non-resident for tax purposes, or if they received income in the last year.

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*Disclaimer: ISSS staff are not licensed tax professionals and cannot provide individual tax advice. Information shared is general in nature and consistent with national advising standards. This flyer contains information as of 01/27/2026.*

## Form W-2, Wage and Tax Statement

If you have been employed or received W-2s, you probably will need to file a federal and state tax return. You may not owe money. You may even get a refund. **You definitely must file and report your income to the IRS and the CA Franchise Tax Board if you received a Form W-2.**

## IRS Determining an Individual's Tax Residency Status

To determine if you are a resident for tax purposes, access the following: [IRS Residency Determination Page](#). If you determine that you were a resident for tax purposes, you can file the regular tax forms, for example 1040, 1040E, etc. You may also go through Turbo Tax, H&R Block and other certified tax accountants.

## Special Rules for International Students

The IRS makes exceptions for international students and does not require that all students file taxes. Information can be found here: [Internal Revenue Service | Exceptions for Foreign Students, etc.](#)

Here is a general overview of who must file based on the link above (as of 01/27/2026):

Must File	Filing is NOT Required
<p>Required if you have:</p> <ul style="list-style-type: none"><li>- A taxable scholarship or fellowship grant;</li><li>- Income partially or totally exempt from tax under the tax terms of a treat; and/or</li><li>- Any other income that is taxable under the Internal Revenue Code (such as on-campus employment, or most off-campus employment).</li></ul>	<p>The following income does not require filing of federal taxes:</p> <ul style="list-style-type: none"><li>- Foreign sources;</li><li>- Interest Income from a:<ul style="list-style-type: none"><li>- U.S. bank</li><li>- U.S. savings &amp; loan institution</li><li>- U.S. credit union</li><li>- U.S. insurance company</li></ul></li><li>- An investment that generates Portfolio Interest;</li><li>- A scholarship or fellowship grant that is entirely a Tax Free Scholarship or Fellowship Grant as described in Chapter 1 of Publication 970, Tax Benefits for Education; and/or</li><li>- Any other income that is nontaxable under the Internal Revenue Code. However, income that is not taxable because of an income tax treaty must be reported on a U.S. income tax return even though no income tax is due on the U.S. income tax return.</li></ul>

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## Preparation Assistance

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You have a few options for help in filing the tax forms. This is not an exhaustive list.

**IRS authorized Tax Preparation sites** - Go here to find providers, where you can electronically file your tax return. Be sure to call ahead and ask if they prepare 1040NR, 1040NR-EZ, 540NR and 540NR-EZ.

**Taxpayer Assistance Center Office** - Walk-In Site (approximately 6 Miles from campus)  
290 N. D St., San Bernardino, CA 92401  
T: (909) 388-8108 | Monday-Friday - 8:30 a.m. - 4:30 p.m.

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## Additional Resources

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### IRS Information websites

<http://www.irs.gov/Individuals/International-Taxpayers/Taxation-of-Nonresident-Aliens>  
<http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars>

### US Tax Treaties

<http://www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties---A-to-Z>

### CSU San Bernardino - 1098T

<https://www.csusb.edu/student-financial-services/services/1098t-tax-reporting>