



University of Colorado
Denver | Anschutz Medical Campus

Office of International Affairs
International Student & Scholar Services

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INCOME TAX ASSISTANCE FOR TAX RETURNS FILED IN 2016 ON 2015 INCOME

Students and scholars who worked in the US and received pay in 2015 need to fill out and file tax forms with the U.S. Internal Revenue Service and the State of Colorado. If you are a nonresident for U.S. income tax purposes, which many F-1 and J-1 students and scholars are, it is time to begin preparing to file your 1040NR or 1040NR-EZ forms on U.S. income you earned in 2015, even if your income was exempt from taxation based on a tax treaty.

All students and scholars who are on F-1 or J-1 visas, and who are nonresidents for U.S. tax purposes, are required to file Form 8843 Statement with the IRS, regardless of whether or not you had any U.S. income. There are two ways to fill out 8843. You can visit <http://www.irs.gov/pub/irs-pdf/f8843.pdf> and fill out the form and send it in. OR, you can access the tax software discussed below.

If you have any basic questions about your tax filing status with the University, please contact the Employee Services' International Tax Specialist for the Denver Campuses:

Cathleen Angell, Cathleen.angell@cu.edu, 303-860-4345

Please note that the International Tax Specialist can only answer general questions related to US income tax filing status. She cannot give you advice about filing income tax forms, also known as "tax returns."

RESOURCES AVAILABLE THROUGH US INTERNAL REVENUE SERVICE (IRS)

There are several pamphlets available from the US IRS that international students and scholars may find useful. The IRS' website is www.irs.gov. Look under the link to "publications" for other publications.

Form 1116: *Foreign Tax Credit for Individuals*: <https://www.irs.gov/pub/irs-pdf/f1116.pdf>

Publication 515: *Withholding of Tax on Nonresident Aliens and Foreign Entities*: <https://www.irs.gov/pub/irs-pdf/p515.pdf>

Publication 519: *U.S. Tax Guide for Aliens*: <https://www.irs.gov/publications/p519/>

Publication 901: *U.S. Tax Treaties*: <http://www.irs.gov/pub/irs-pdf/p901.pdf>

U.S. NONRESIDENT INCOME TAX FILING ASSISTANCE THROUGH ISSS

ISSS has purchased an online service for our international students and scholars to use to help with nonresident U.S. income tax filing obligations. The online Foreign National Tax Resource (FNTR) from Windstar Technologies, Inc. will help you meet your U.S. federal tax filing requirement. This on-line tool provides easy-to-use federal tax preparation software along with an extensive on-line library that will help you file your tax forms and understand the often confusing rules surrounding taxes for foreign nationals. Your tax filing requirements will often be different from the requirements for the U.S. citizens due to tax treaties, immigration rules, and other exemptions. These complexities make it important to understand how you are taxed so that you can properly complete a return.

With FNTR you can: Prepare 1040NR, 1040NR-EZ, and 8843; access previous tax returns prepared using this software; determine your tax residency status (resident, non-resident, or dual status); find out about tax treaty benefits; get

answers to frequently asked questions; and understand the various tax laws, regulations, and forms. If you set up a FNTR account last year, you can access the same account using the same username and password, but you will need a new access code.

To request your Foreign National Tax Resource access code, please complete the on-line request form at [THIS LINK](#).

Within one week of our receipt of your request, you will receive an access code and a copy of the User Registration and Access Guide.

As an alternative to Windstar's FNTR tool, you may also choose to use a product offered by [Sprintax](#) for non-resident tax preparation. One advantage to Sprintax is that it allows you to file both your federal and state tax returns. This service also provides a 24/7 live help feature. University of Colorado Denver has arranged a \$3.00 discount access for you for online state tax preparation. Simply enter **USD2015S3** in the code box on the 'Review your order' page. To access Sprintax, please visit <https://sprintax.com/ucdenver>. Questions can be directed to hello@sprintax.com.

COLORADO INCOME TAX ASSISTANCE

FNTR will not address any state tax filing requirements that you may have. In order to meet your Colorado State tax filing requirements, you may need to complete Colorado Form 104, which is available on the Colorado Department of Revenue Website: www.Colorado.gov/revenue. Sprintax, noted above, can also be used to file your Colorado tax returns. For Sprintax' state-only option, please visit https://www.sprintax.com/uni-lp.html?utm_ref=university-of-colorado-denver-state-tax-prep-solution.

TAX-RELATED SCAMS

The Internal Revenue Service has issued several recent consumer warnings on the fraudulent use of the IRS name or logo by scammers trying to gain access to consumers' financial information in order to steal their identity and assets. Phishing involves sending e-mail messages designed to trick unsuspecting victims into revealing personal and financial information that can be used to steal the victims' identity. Current scams include phony e-mails which claim to come from the IRS and which lure the victims by telling them that they are due a tax refund. If you receive an e-mail, phone call or fax claiming to come from the IRS that seems suspicious, please visit the IRS link on phishing and identity theft: <http://www.irs.gov/newsroom/article/0,,id=155682,00.html>

U.S. IRS VOLUNTARY INCOME TAX ASSISTANCE (V.I.T.A.) PROGRAM

The VITA Program offers free tax help to low- to middle-income individuals who are not comfortable preparing their own tax forms. Certified volunteers sponsored by various organizations receive training to help prepare basic tax forms in communities across the country. At the end of the appointment, you should be able to file your required tax return and/or Form 8843. Not all of the VITA sites can handle 1040NR or other issues related to nonresidents or the particularities of international student and scholar tax returns, such as tax treaty benefits.

UNIVERSITY OF DENVER VITA SITE: VITA@DU

The University of Denver's VITA program can handle international students' tax issues and help them file their tax returns. The site is staffed by accounting students and members of Beta Alpha Psi, who gain experience preparing tax returns. Volunteers at this site can deal with international tax treaties and other complex tax issues specific to international students. Each return, citizen and foreign, is reviewed by a Certified Public Accountant. For more information, go to this site: <http://www.denverbap.com/vita.html>.

The site is open on selected days in February, March, and April; for specific dates please visit the VITA at DU website. Note that appointments are required. To sign up for an appointment go to: <https://vitadubap.acuityscheduling.com/schedule.php>. The program is located at the Daniels College of Business, 2101 S. University Blvd, Denver, Colorado.

The volunteers for the Voluntary Income Tax Assistance Program are protected under the Volunteer Protection Act, and as such, must set limits for each site, including the income of the tax filers. Please check the registration page for details and for a link to a list of documents to bring to the appointment. For more information, e-mail vita.dubap@gmail.com.

TAX PROFESSIONALS FOR MORE COMPLEX TAX MATTERS PARTIAL LIST OF PRIVATE TAX PROFESSIONALS

ISSS has compiled this list of tax professionals through references from other international student and scholar advisors across the country and immigration attorneys in Denver. Some are accountants, some are attorneys. Attorneys usually provide tax advice and counsel, but often refer clients to accounting firms for tax return preparation. Most CPA firms, on the other hand, provide both tax advice and tax return preparation. These providers can assist with complex tax issues for filers with significant income in both the U.S. and abroad.

Cara Lawrence, Esq., Heizer Paul Grueskin LLP, 2401 15th Street, Suite 300, Denver, CO 80202
303-376-3714 Direct Line, clawrence@hpgfirm.com

Ms. Lawrence provides foreign nationals and businesses with US tax counsel, including advice regarding US tax status, US tax filing requirements, and US estate planning issues.

Charles Mastin, Esq., Mastin Bergstrom LLC, 7000 E. Bellview Avenue, Suite 320, Greenwood Village, Colorado 80111, 303-217, 4876, chuck@mastinlaw.com

Mr. Mastin is an attorney who can advise on complex tax legal questions, prepare tax returns, and provide tax planning.

Gary Engler, CPA, CFP, Gary R. Engler & company, CPA's, 10940 Wilshire Blvd., Suite 600, Los Angeles, CA 90024, 310-440-5557, gary@englercpa.com.

Mr. Engler's CPA firm offers income tax resources and low fee tax preparation services to international students and scholars. He suggests that you review the "international" tab at <http://www.englercpa.com/international.html> where the firm advises international students and scholars on how to meet their income tax filing obligations. This firm will also prepare nonresident and resident income tax returns for a fee and review a return prepared using FNTR.

Allen E. F. Rozansky, Esq., Hutchins & Associates LLC, 1999 Broadway, Suite 1400, Denver, CO 80202, 303-893-6500, arozansky@hutchinslaw.com.

Mr. Rozansky is an attorney who advises on complex tax legal questions.

Brad Rhodes, CPA, Rhodes Brad & Associates PC, 5105 DTC Parkway Suite 450, Greenwood Village, CO 80111, 303-741-3535, brad@bradrhodes.com

Samuel C. Rock, DL, and Tony Hardin, CPA, Rock & Hardin, 3355 Lenox Rd., Suite 750, Atlanta, GA 30326, 404-920-8400, sam@rockandhardin.com

Mr. Rock and Mr. Hardin specialize in complex tax issues.

Disclaimer: International Student & Scholar Services staff members are not tax professionals and do not have tax-related expertise. Likewise, we do not specifically endorse any tax resources listed in this document.