

# HOWDY!

## International Student Taxes

Information compiled by  
International Student Services (ISS)

*Important Disclaimer! ISS staff members are NOT Tax Professionals or Certified Public Accountants. ANY ADVICE IN THIS COMMUNICATION IS INTENDED FOR INFORMATION PURPOSES ONLY.*

# International Student Taxes

- The Basics
- Specific Tax Scenarios
- What You Can Do Now
- Resolving Tax Issues
- Top Ten Tax Myths
- Tax Resources



# THE BASICS



# Tax Basics

- Taxes – What are they?
  - A financial charge imposed by a governing body upon a taxpayer in order to collect funds
  - Collected funds are used to carry out a variety of functions
  - There are many types of taxes
- Income Tax
  - A financial charge imposed on income earned by an individual or business
  - Income can be taxed at the local, state and federal (i.e. national) level.
  - This session primarily focuses on Federal Income Taxes
- Internal Revenue Service (IRS)
  - The unit of the U.S. federal government responsible for administering and enforcing tax laws
  - [www.irs.gov](http://www.irs.gov)
- Tax Year
  - January 1 – December 31
- ***Why should you care about taxes?***
  - Paying income taxes and filing the appropriate paperwork with the IRS is required by law in the U.S.
  - Failure to comply can result in serious immigration, financial, and legal consequences





# Income Tax Basics

- How are Income Taxes paid?
  - It is the taxpayer's (i.e. YOUR) responsibility to pay tax obligation to IRS
  - Most common process:
    1. Portion of your income is withheld from each paycheck throughout the year by your employer
    2. Employer pays the withheld income to IRS on your behalf during the year
    3. Each year, you file tax return to summarize tax obligations and payments for the prior tax year
  
- What is a tax return?
  - A report that YOU file with the IRS to...
    1. Calculate the amount of income tax you should have paid during the previous tax year
    2. Declare the amount of income taxes you actually paid during the previous tax year
    3. Summarize whether you paid the appropriate amount during the previous tax year
  - If you paid too much, you may be due a refund.
  - If you paid too little, you may owe the IRS some money.



# Income Tax Basics

- What income can be taxed? Income that is earned through...
  - Employment
  - Assistantships and fellowships
  - Non-service scholarships/fellowships/grants that exceed tuition & fees
  
- How is my income tax amount determined? It's complicated!
  - The **amount withheld** from your income by your employer is determined by (1) your salary and (2) how you complete Form W-4
  - The **amount you are required to pay** the IRS in income taxes during a given tax year is determined by how much you earn & how many tax credits, deductions and tax treaty benefits that may apply to you.



# Tax Residency

- **Residents vs. Nonresidents**
  - U.S. tax law divides people into residents and nonresidents for tax purposes
  - **Residency for taxes ≠ Residency for immigration ≠ Residency for tuition**
  - Residency for tax purposes determined by ‘Substantial Presence Test’ – Complicated calculation that considers how long you have been in the U.S. and in what status (IRS [Publication 519](#))
    - Residents for tax purposes follow the same rules as U.S. Citizens and are taxed on world-wide income.
    - Nonresidents for tax purposes follow different rules and are taxed on U.S.-sourced income. ]
- Nonresidents for tax purposes are NOT eligible for many of the tax benefits available to residents for tax purposes, such as...
  - Filing tax return online
  - Using the variety of software options advertised for tax filing assistance
  - Education credits
  - Earned Income Credit
  - Claiming dependents



# Who Must File a Tax Return?

- **Special tax residency policy for F-1/F-2/J-1/J-2 students/dependents**
  - Exempt from being subject to the Substantial Presence Test
    - **Exempt from Substantial Presence Test ≠ Exempt from paying taxes or filing tax forms/returns**
  - Automatically categorized as nonresidents for a specified period of time
  - In general, F-1/F-2/J-1/J-2 student/dependent status ≤ 5 years = nonresidents for tax purposes
  - In general, F-1/F-2/J-1/J-2 student/dependent status > 5 years = residents for tax purposes
- **Nonresidents for tax purposes in F-1/F-2/J-1/J-2 student/dependent status are required to file at least one tax form each year EVEN IF YOU HAD NO INCOME!**
  - If you live in the U.S. for any length of time during a given tax year (even 1 day!), you must file at least one tax form during the following year.
  - If you had no income, you will file Form 8843 only
    - Purpose of Form 8843: To verify that as a nonresident for tax purposes, you qualify for exempt days of presence and thus are not taxed as a resident.
    - Form 8843 is a tax STATEMENT, not a tax RETURN





# 3 Categories of Tax Forms

- Those that you (the student) may complete and submit to the employer/school/bank during the tax year to assist with tax withholding
- Those that you (the student) may receive from the employer/school/bank during the tax return filing season with a summary of their prior year tax history
- Those that you (the student) may complete and submit to the IRS during the tax return filing process



# Tax Forms

- **Tax forms that YOU may complete and submit to employer/school/bank during the tax year**
  - You may be asked to complete these forms. These forms are not required for everyone!
  - You do not submit these forms directly to the IRS
  - These forms are not part of the tax return filing process
- **Form W-4, Employee's Withholding Allowance Certificate:**
  - Completed by the employee and submitted to the employer so the employer can determine how much federal income tax to withhold from the employee's pay during the tax year
  - This is one of the first forms you will complete as a new employee
- **Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, and the Affidavit of Unchanged Status:**
  - Some banks require these forms for foreign national account holders
  - If your bank asks you to complete these forms, bring the forms along with your immigration documents in person to the bank so a personal banker can assist you.
- **Form W-9S, Request for Student's or Borrower's Taxpayer Identification Number and Certification:**
  - Payroll Services at Texas A&M may contact you regarding this form.
  - Should be completed and submitted to Payroll Services to provide your taxpayer identification number (i.e. SSN or ITIN)
  - Failure to reply could result in a \$50 penalty.
  - Contact Payroll Services at [payroll@tamu.edu](mailto:payroll@tamu.edu) if you have questions



# Tax Forms

- **Tax forms you may RECEIVE from employer/school/bank during the tax return filing season (January, February, March)**
  - You may receive some or all of these forms. These forms are not applicable for everyone!
  - If you receive a form, review it to make sure your information is accurate (i.e. name, SSN, etc.)
  - You do not have to complete anything on these forms but will use the information on them to complete your tax return.
  - Copies of these forms are submitted to the IRS as part of the tax return (if you receive them!).
- **Form W-2, Wage and Tax Statement:**
  - Summarizes total wages earned & amount of money withheld for any taxes during the tax year
  - Issued for you by your employer.
  - Distributed no later than January 31<sup>st</sup>.
  - Visit <http://payroll.tamu.edu/tax/w-2/faq/> for additional information
- **Form 1042-S, Foreign Peron's U.S. Source Income Subject to Withholding:**
  - Documents taxable scholarship income or scholarship or employment income that is exempt from tax withholding due to a tax treaty.
  - Issued for you by your educational institution and/or employer.
  - Distributed no later than March 15<sup>th</sup>
  - Scroll to the bottom of the page at <http://payroll.tamu.edu/tax/international-tax/glacier/> for additional information
- **Forms 1099, (1099-INT, 1099-DIV, 1099-MISC):**
  - Additional tax forms that may be issued to you by your bank and/or employer to show income from interest, dividends, or 'independent contractor' income.
  - Bank account interest is not taxable for nonresidents for tax purposes.
  - \*\*\*If you are employed in a CPT, OPT or Academic Training position and no income taxes are withheld from your paychecks, you will likely receive Form 1099-MISC AND you will likely have to pay the IRS money at the time you file your tax return!
- **Form 1098-T, Tuition Statement:**
  - Issued by educational institutions (such as Texas A&M) to show the educational expenses for each tax year.
  - Nonresidents for tax purposes CANNOT use this form when filing your tax return but you should keep it for your records.



# Tax Forms

- Tax forms YOU may complete and submit to the IRS during tax return filing process
  - You will not complete all of these forms.
  - You DO submit these forms directly to the IRS
  - These forms ARE part of the tax return filing process
- **Nonresidents for Tax Purposes:**
  - Form 1040NR, U.S. Nonresident Alien Income Tax Return
  - Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents
  - Form 8843, Statement for Exempt Individuals and Individuals with a Medical Condition
    - Does NOT require an SSN or ITIN
    - If you are ONLY filing Form 8843 because you earned no taxable income, then technically you are filing a tax STATEMENT with the IRS and NOT a tax RETURN
- **Residents for Tax Purposes:**
  - Form 1040, U.S. Individual Income Tax Return
  - Form 1040-EZ, Income Tax Return for Single and Joint Filers With No Dependents





# Filing a Tax Return or Statement

- Tax forms for a given tax year are typically due to the IRS by April 15<sup>th</sup> of the following year, unless that day happens to be a holiday.
  - *2016 tax returns must be postmarked by **Monday, April 18, 2017.***
- Include all tax forms issued by former and current former employer(s), bank(s), school(s) with tax return
  - Contact former employer(s), bank(s), school(s), etc. to have tax forms sent to your current address
  - IRS does not consider moving to be a valid excuse for not filing tax return properly.
- You still must comply with tax filing requirements even after graduating or leaving the U.S.
  - ISS can still assist you and you can still use the software we provide to file your tax forms!
- Nonresidents for tax purposes, and therefore most F-1/J-1 international students and their F-2/J-2 dependents:
  - Cannot file tax return electronically
  - Cannot file the same forms used by U.S. Citizens
  - Cannot utilize outside tax preparation services found in the community or online
  - DO have to file at least one tax form with the IRS regardless of whether they earned any income (i.e. Form 8843)
- Residents for tax purposes can utilize free software to file their tax returns:

<http://www.irs.gov/uac/Free-File-Do-Your-Federal-Taxes-for-Free>



# Tax-Related Systems at Texas A&M

- **HRConnect**
  - View payroll and tax withholding summaries
  - Electronically receive your Form W-2
  - Log in through Single Sign On (<https://sso.tamus.edu/>), then select HRConnect
- **GLACIER**
  - Texas A&M Payroll Services uses the GLACIER Nonresident Alien Tax Compliance System to manage tax compliance on payments made to foreign nationals
  - GLACIER serves the following purposes:
    - Determines an individual's tax residency status
    - Determines an individual's eligibility for tax treaty benefits
    - Electronically provide Form 1042-S to individuals
  - GLACIER cannot be used to file your tax return – it is used for the tax withholding process
  - Access at <https://www.online-tax.net/glogin.asp>
  - Visit <http://payroll.tamu.edu/tax/international-tax/glacier/> for additional information
  - ISS does NOT have access to this system. Contact Payroll Services with questions.
- **What is the International Withholding Tax charge on my tuition/fee bill?**
  - Administered by Payroll Services.
  - Email [internationaltax@tamu.edu](mailto:internationaltax@tamu.edu) to inquire about this.
  - If you have the international withholding tax on your bill, you should have a GLACIER account



# Tax-Related Systems at Texas A&M

- **Sprintax**

- ISS purchases Sprintax so international students have software available to assist them in filing the tax return.
  - Sprintax serves the following purposes:
    - Determines an individual's tax residency status
    - Determines an individual's eligibility for tax treaty benefits
    - Generates the tax forms (1040NR, 1040NR-EZ, 8843) that apply to nonresidents for tax purposes.
  - Print the documents generated by Sprintax and mail them to the IRS to meet your tax filing requirement.
  - ISS conducts tax workshops to assist you with utilizing this software
  - Sprintax can be used to file your federal tax return for free and your State tax return(s) for a small fee.
  - Visit <http://iss.tamu.edu/Current-Students/Taxes> for additional information
  - You may contact Sprintax directly with any questions about the system.
- You will need an access code to use Sprintax
  - ISS will email all international students when the access codes are available

**Sprintax ≠ GLACIER**



# SPECIFIC TAX SCENARIOS





# Are You a Former Student?

- YES, you still have to file
- YES, ISS will help you\*
- YES, you can use Sprintax if you are still nonresident for tax purposes\*
- YES, you are still exempt from Social Security/Medicare (FICA) taxes if you are still nonresident for tax purposes
- YES, you can still use Sprintax from outside of the U.S.
- YES, you can submit tax forms from outside of the U.S.

*\*Transferred out to another U.S. institution? Unfortunately, ISS CANNOT assist you. You cannot use Sprintax and need to contact your current school for assistance.*



# Applying for IFSAA (Financial Aid)

- Purpose of requesting tax documents in IFSAA application is to comprehend the student's financial situation as best as possible. The more information you can provide, the better!
- If you did have taxable income during 2016, it is best that you wait and file the IFSAA application AFTER filing 2016 tax returns so that you can include tax return info on your IFSAA application.

More specific questions? Contact Scholarships and Financial Aid: <http://financialaid.tamu.edu/Contact-Us/Contact-Us>



# J-1 Students with DS-2019 from IIE

- If you are a J-1 student who received funding under the Fulbright student, Hubert H. Humphrey Fellowship or Ford Foundation International Fellowship programs, you are required to file your tax return through the Institute for International Education's (IIE) GRANTAX service.
- You cannot use Sprintax provided by ISS.
- Contact IIE if you have any questions.



# Social Security and Medicare Taxes

- **EXEMPT** from paying Social Security (FICA) and Medicare Taxes:
  - F-1/J-1 students who are nonresidents for tax purposes (i.e. have been in the U.S. for 5 years or less) and worked with appropriate work authorization (i.e. On Campus, CPT, OPT, Academic Training, Economic Hardship)
- **NOT EXEMPT** from paying Social Security (FICA) and Medicare Taxes:
  - F-1/J-1 students who are residents for tax purposes (i.e. in the U.S. in this status for more than five years)
  - Individuals in other nonimmigrant statuses
  - Individuals who worked without authorization
- Social Security/Medicare tax **improperly withheld?**
  - You must ask the employer, in writing, to issue a refund.
  - The employer should reply to you, in writing, to confirm whether a refund is possible.
  - If employer is unwilling or unable to provide a refund, contact [iss@tamu.edu](mailto:iss@tamu.edu) for further instructions.
  - Sprintax will also help you determine if these taxes were improperly withheld and the software will provide instructions for obtaining a refund.
  - Sprintax can assist you with generating the appropriate forms that need to be sent to the IRS for this process. There is a small fee associated with this assistance.





# State Taxes

- Most U.S. States impose an income tax in addition to the federal income tax.
- The State of Texas does NOT have a state income tax.
- If you worked in another U.S. State, find out if there is a state income tax.
- If you are subject to state income taxes, you must file a state income tax return AND a federal tax return.
- All income earned from employment in any U.S. state should be reported on your federal income tax return, regardless of whether the state has a state income tax.
- State income taxes are NOT paid to the IRS but rather to the state government agency responsible for administering and enforcing the tax laws in that state.
- Sprintax will help you determine if you are required to file a State tax return. If you are, Sprintax will help you generate the correct State tax return forms. Please note: You will be required to pay a small fee at your own expense to use Sprintax for State tax returns.
- State tax websites: <http://www.taxadmin.org/state-tax-forms>



# Tax Treaties

- Many countries have tax treaties (i.e. agreements) with the U.S. government
- The terms of each treaty varies
- Treaty may grant tax benefits to foreign nationals residing in the U.S.
- GLACIER & Sprintax both determine eligibility for tax treaty benefits
- Example: Most nonresidents for tax purposes cannot 'claim dependents' on their tax return. Citizens of Canada, India, Mexico and South Korea can do so because of their tax treaties. Financially beneficial!



# Individual Taxpayer Identification Numbers (ITINs)

- What is an ITIN?
  - A tax processing number issued by the IRS to nonresidents for tax purposes who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security Number (SSN).
  - An ITIN is NOT required for any individual who has an SSN
- Who needs an ITIN?
  - Nonresidents for tax purposes who are required to file a U.S. tax return but who do not have and are not eligible for an SSN.
- Groups that ISS commonly assists with the ITIN process:
  - F-1/J-1 students with taxable scholarships, fellowships, and/or grants
    - Example: Student Athletes
  - F-2/J-2 dependents of F-1/J-1 students from Canada, India, Mexico, and South Korea
- Need an ITIN? Apply now!
  - Waiting to apply for an ITIN may delay processing of your federal tax return.



# Individual Taxpayer Identification Numbers (ITINs)

- Form W-7 is required to apply for an ITIN
  - Automatically generated by Sprintax if needed
  - Sprintax can assist you with the ITIN application process for a small fee. You can also seek assistance through one of the avenues described below.
- If you and/or your dependent(s) need an ITIN, you have 3 options:
  - Apply through ISS
    - Bring ALL, ORIGINAL immigration documents for you and for all ITIN applicants to an ISS tax appointment or visit during tax walk-in advising.
    - You will get the ITIN from the IRS and THEN file your tax return
  - Apply in person at an IRS Taxpayer Assistance Center
    - Closest center is in Houston
    - Bring ALL, ORIGINAL immigration and tax documents
    - All ITIN applicants must be present
    - You can file your ITIN application and tax return at the same time
  - Apply by mail\*
    - Either mail the original passport for each ITIN applicant (NOT RECOMMENDED) or obtain an official passport copy certified by the ITIN applicant's home country government
    - A notarized copy of the passport is NOT sufficient
    - An official, certified passport copy may be obtained from your country's Embassy in the U.S.
    - You can file your ITIN application and tax return at the same time
    - At this time, if you choose to use Sprintax to generate the ITIN paperwork for you, you will essentially be following this procedure of applying by mail and will need to obtain a certified copy of your passport in order to apply





# WHAT YOU CAN DO NOW



# What Can I Do Now?

- Even before ISS releases the Sprintax access codes, you can...
- Start collecting all of the documents you will need in order to file your tax returns.
  - All immigration documents
  - Did you work on campus? Make sure your GLACIER and SSO accounts are up-to-date!
  - Determine which tax form(s), if any, you should be receiving (i.e. W-2, 1042-S, 1099-MISC, etc.) and how you should expect to receive them (online system, mail, etc.)
  - When you receive your tax forms, check them to make sure your information is accurate.
- Apply for an ITIN (if necessary)
- Resolve any outstanding tax issues (if necessary)



# RESOLVING TAX ISSUES



# Resolving Tax Issues

- **Filing the appropriate tax forms is required by U.S. law!**
- **Penalties for noncompliance can include:**
  - Future requests for adjustments/changes of status (especially to Lawful Permanent Residence – i.e. green card) could be denied.
  - Visa renewals at U.S. Consulates/Embassies could be denied.
  - Fines and interest will be assessed when money is owed to the IRS.
  - You may no longer be eligible for a refund.
- **Haven't Filed Tax Forms for Previous Year(s)?**
  - You still have an obligation to meet this requirement!
  - You can resolve prior year tax obligations at any time – you do not have to wait until the next year's tax filing season arrives.
  - Sprintax can help you file tax forms for a previous years for a small fee.
  - Contact or visit ISS for instructions.
- **Filed Incorrectly for Previous Year(s)?**
  - You have an obligation to fix this!
  - Sprintax can help you resolve incorrect prior year tax forms for a small fee.
  - Contact or visit ISS for instructions.





# TOP TEN TAX MYTHS

... among international students



# Tax Myth #1

- Myth: *I can file taxes whenever I want during the year.*
- Reality:
  - U.S. federal tax year: January 1st - December 31<sup>st</sup>
  - The tax filing deadline is typically April 15th of each year.
  - You should not file your tax return until you have received all forms associated with your taxable income (i.e. Form W-2, Form 1042-S, etc.).
  - Nonresidents for tax purposes should not file until Sprintax is available for you to use – ISS will email you!



# Tax Myth #2

- Myth: *I completed Form W-4 when I started my job, so I filed my taxes.*
- Reality:
  - Form W-4 is not a form used in filing your tax return.
  - This form helps your employer determine how much money should be withheld from each of your paychecks for the purpose of meeting your tax payment requirement.



# Tax Myth #3

- Myth: *I filed my tax return when I completed GLACIER, when I started my job (<https://www.online-tax.net/glogin.asp>).*
- Reality:
  - GLACIER Nonresident Alien Tax Compliance helps Texas A&M determine how to tax you.
  - GLACIER does NOT help you file your tax return.
  - ISS provides software called Sprintax to help you file your tax return.
  - **Sprintax ≠ GLACIER**





# Tax Myth #4

- Myth: *I filed my federal tax return so I will automatically receive a tax refund!*
- Reality:
  - Nonresidents for tax purposes only receive a tax refund if during the tax year they paid the IRS more money in taxes than they were required to pay.
  - If you did not have any income or did not pay any taxes, you will not receive a refund.
  - If you paid the correct amount of taxes during the year, you will not receive a refund.
  - If you did not pay enough taxes during the year, you may actually owe the IRS some money.



# Tax Myth #5

- Myth: *I am an F-1/J-1 student, so I am 100% exempt from paying taxes.*
- Reality:
  - F-1 and J-1 students are NOT 100% exempt from paying taxes.
  - If you earn taxable income through employment, you will likely have taxes deducted from each of your paychecks.
  - If you earn any sort of taxable income, you must file a tax return to determine how much tax you are obligated to pay.
  - If you did not pay enough during the year, you will owe the IRS money.



# Tax Myth #6

- Myth: *My employer didn't withhold any taxes from my paycheck, so I must not be required to pay taxes!*
- Reality:
  - Some employers do not withhold federal taxes from their employee's paychecks. This typically occurs with contract employment.
  - If you receive income from employment, and taxes are not withheld, you will likely owe the IRS some money when you file your tax return.
  - Contact ISS for information about how to estimate your tax obligation so you can plan accordingly.



# Tax Myth #7

- Myth: *I'm an F-1/J-1 student and I didn't earn any income in the U.S., so I don't have to file any tax forms.*
- Reality:
  - F-1/J-1 students and their F-2/J-2 dependents who are considered nonresidents for tax purposes are required to submit Form 8843 to the IRS regardless of whether they earned any taxable income during the tax year.
  - Sprintax will help you complete this form.
  - Form 8843 is a tax statement, not a tax return.





# Tax Myth #8

- Myth: *I'm an F-1/J-1 student, so I can use any software I want to file my tax return.*
- Reality:
  - If you are still a nonresident for tax purposes (i.e. in the U.S. in this status for 5 years or less), you cannot use any software you want, file electronically, or use the same forms as U.S. citizens.
    - Nonresidents for tax purposes should use Sprintax to generate your tax return and then mail the documents to the IRS.
  - If you are a resident for tax purposes, then you can use any software you choose and file electronically.



# Tax Myth #9

- Myth: *It's ok if I don't file my tax forms because there will not be any consequences.*
- Reality:
  - Filing your tax forms and filing them correctly is required by law!
  - Failure to do so and/or incorrectly filing can result in penalties, interest charges and/or an IRS audit.
  - Failure to correctly file your tax forms can also impact future visa and/or status requests in the U.S.



# Tax Myth #10

- Myth: *I've been in the U.S. for several years and never filed any tax forms but that's ok. It's too late to file anyway.*
- Reality:
  - You should file the tax forms for any previous year(s) during which you were obligated to file but did not.
  - Contact Sprintax or ISS for assistance with determining how to file for previous years.
  - Remember, failure to file your tax forms can have serious consequences!



# TAX RESOURCES





# Assistance with Sprintax

- Sprintax Online Chat System
  - If you have a question at any time while you are using Sprintax, click on “Need help? Ask Stacy now” for online assistance with a tax professional.
- You may also call or email Sprintax directly:
  - **+1-866-601-5695**
  - [hello@sprintax.com](mailto:hello@sprintax.com)

*\*\*\*ISS advisors are not Certified Public Accountants or tax professionals and cannot complete your tax forms. ISS can offer assistance and resources.\*\*\**



# Tax Resources

- Visit ISS Tax Information webpage (<http://iss.tamu.edu/Current-Students/Taxes>)
  - This page will continue to be updated throughout the tax filing season.
  - A copy of this presentation is included online.
- Visit the IRS website (<http://www.irs.gov/>) for official information
- Contact Payroll Services at [payroll@tamu.edu](mailto:payroll@tamu.edu) with questions about your Texas A&M tax forms (i.e. W-2, 1042-S).

*\*\*\*ISS advisors are not Certified Public Accountants or tax professionals and cannot complete your tax forms. ISS can offer assistance and resources.\*\*\**



# Tax Resources

- ISS will email ALL international students with helpful tax filing information during the Spring semester.
- ISS will offer tax software workshops. Check the ISS Tax Information webpage for details!
- Email ISS at [iss@tamu.edu](mailto:iss@tamu.edu) with questions.
  - Remember to include your name and UIN!
- Call ISS at 979-845-1824 to schedule a tax appointment.

*\*\*\*ISS advisors are not Certified Public Accountants or tax professionals and cannot complete your tax forms. ISS can offer assistance and resources.\*\*\**



# International Student Services (ISS)

<http://iss.tamu.edu/Current-Students/Taxes>

[iss@tamu.edu](mailto:iss@tamu.edu)

979-845-1824

1<sup>st</sup> Floor Pavilion

