

INTERNATIONAL TAX COMPLIANCE

As an international student or scholar, it is important that you comply with US immigration and tax laws. The University is required by the Internal Revenue Service (IRS) to fulfill various tax reporting obligations and to withhold appropriate taxes from all payments. Those individuals who receive any form of payment from the University will be subject to federal and state taxation unless reduced or exempted by an income tax treaty.

These payments may include wages; the housing and meal plan portion of scholarships and fellowships; travel expense reimbursements; cash awards; stipends; contractual services and honorariums; etc. Therefore, it is important that you obtain a Social Security Number or Individual Taxpayer Identification Number and complete the Foreign National Tax Information form upon arriving at the University.

For more information regarding tax issues, visit the Internal Revenue Service website.

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

An ITIN is a tax processing number issued by the Internal Revenue Service (IRS). IRS issues ITIN's to individuals who are required to have a US taxpayer identification number, but who do not have and are not eligible to obtain a Social Security Number (SSN).

ITIN's are issued regardless of immigration status. Individuals must have a tax filing requirement and file a valid federal income tax return to receive a ITIN, unless they meet an exemption.

An ITIN is for federal tax reporting purposes only; they are not valid outside of the US tax system. They are not valid for identification purposes and are not valid for work purposes. However, you can use an ITIN to maintain an interest bearing checking account.

WHEN ARE STATE AND FEDERAL TAX FORMS FILED?

Federal Income taxes must be postmarked by April 15th of each year.

State Income taxes are due by May 15th of each year.

Xavier students and faculty volunteer annually during tax season with the IRS' VITA program. They volunteer in the community at local VITA sites. As volunteers, they are trained and certified by the IRS to serve as volunteer tax preparers.

Most locations offer free electronic filing. To locate the nearest VITA site, call 1-800-829-1040.