



Work Opportunities and Taxes

- Your Tax Obligations
- Employment Options
- On-Campus Job Search Tips
- Work Experience Classes
- Working Without Written Authorization

HOW TO...FILE YOUR TAX FORMS

Your Tax Obligations

Note: The following information is directed towards those individuals who are temporarily in the United States as students with valid visas. Please be aware that U.S. tax laws change frequently. The information here is very basic, but it is also subject to change. Contact the IRS for the most up-to-date information.

Some frequently asked questions of non-residents studying within the United States

Q Must I file a U.S. tax return, even if I received no income?

A Yes, the Internal Revenue Service (IRS) requires everyone who lives in the U.S., including international students to file a U.S. tax return even if no taxable income was earned. On your tax report, you simply state that you did not work or earn any money.

Q What form do I use to file my tax return?

A All F-1 students who have not worked or earned income must file Form 8843. The Form 8843, "Statement for Exempt Individuals Form," qualifies you so that you are exempt from filing tax forms when not earning any income in the U.S. **If you have earned money**, you will need to file Form 1040NR (non-resident).

Q Where do I get a Form 8843 or Form 1040NR?

A If you do not receive a Form 8843 or Form 1040NR through the mail directly from the IRS, one can be obtained from the city library or the local post office, or you can call the IRS at 1-800-Tax-Form (829-3676). You can also get forms from the World Wide Web at:

WWW.IRS.USTREAS.GOV/PROD/FORMS_PUBS/FORMPUB.HTML

Q What is the filing deadline?

A Your completed Form 1040NR must be mailed by **April 15** of the year following the calendar year end. Your completed Form 8843 must be mailed by **June 15** of the year following the calendar year end.

Q On what types of income do I have to pay U.S. taxes?

A In general, a non-resident alien (such as an F-1 student) filing Form 1040NR is taxed only on their income from sources within the U.A. and on certain income connected with the conduct of a trade or business in the U.S. Common examples of taxable income:

- ❖ Wages, salaries, tips earned in the U.S. (Reported on Form W-2)
- ❖ Interest, dividends, rents, royalties, etc. from U.S. sources (Reported on Form 1099)
- ❖ Scholarships, grants and fellowships. (Reported on Form 1042S)
- ❖ Scholarships, grants and fellowships are generally taxable in the U.S. if:
 - The receipt represents payment for services such as teaching, research, or other services which are required as a condition for receiving the scholarship or

fellowship. This is true even if some or all of the receipt comes in the form of a tuition or fee reduction.

- The scholarship, grant or fellowship is received from a U.S. source and requires its use (or is otherwise used) for purposes such as room and board, or travel.
- ❖ Scholarships, grants and fellowships are generally non-taxable in the U.S. if the receipt does not represent payment for services and one of the following apply:
 - The scholarship, grant or fellowships are applied to or used for: tuition and fees required to enroll in or attend an educational institution; or fees, books, supplies and equipment that are required at the educational institution for the courses of instruction.
 - The scholarship, grant, or fellowship is non-taxable even if used for purposes such as room and board, or travel if it's from a non-U.S. source.

Please refer to IRS Pub. 519 U.S. Tax Guide for Aliens and Pub. 520 Scholarships and Fellowships for more information.

Q I understand that my home country may have signed a tax treaty with the United States that may allow me to exclude certain types of income, or pay reduced tax rates. Is that correct?

A Yes, the United States has entered into tax treaties with many other countries. These tax treaties may allow you to pay less tax in the form of lower U.S. tax rates or an exemption of certain types of income. It should be noted that the provisions of a tax treaty with one nation will not be the same as those with another nation. Refer to IRS Pub. 901 U.S. Tax Treaties in order to determine if your home country has entered into a tax treaty with the U.S. and the specific provisions.

Also, if you are entitled to a tax treaty benefit which allows you to claim an exemption from withholding of tax by your employer, you should complete Form 8233 and an exemption statement. Both Form 8233 and the exemption statement should be given to your employer prior to starting work. See IRS Pub. 519 for the standardized exemption statement to be attached.

YOU SHOULD ALWAYS KEEP COPIES OF ALL MATERIAL SENT TO THE IRS, AS THIS INFORMATION MAY AFFECT YOUR IMMIGRATION STATUS UNDER CERTAIN CIRCUMSTANCES. Not filing tax returns, or filing them incorrectly, could result in severe interest and penalties. It could also impact applications for permanent residency or work visas in the future.

USEFUL SOURCES OF TAX INFORMATION

Form 8843 and Instruction Booklet

Form 1040NR and instruction booklet

Pub. 901 U.S. Tax Treaties

Pub. 520 Scholarships and Fellowships

Pub. 519 U.S. Tax Guide for Aliens

Pub. 513 Tax Information for Visitors

Pub. 515 Withholding of Tax—Non-Resident Aliens

Internal Revenue Service: Call 1-800-829-1040 for the Technical Service Division and 1-800-829-3676 for ordering forms and booklets only.



Employment Options for F-1 Students

Adapted from June Sadowski-Devarez
International Student Advisor
St. John's University, NY

International students in F-1 status have employment “benefits” which permit them to work in the United States. These benefits or types of employment may be limited or require authorization by the U.S. Department of Homeland Security, however, so it is not wise to count on getting a job when planning a budget for studying and living in the United States.

Employment is defined as any work you do or any services you provide in exchange for money, tuition, fees, books, room, food or anything else. You may not legally volunteer for a position which is normally compensated in some way. Check with the International Student Office if you are not sure about a particular job or volunteer position that you are considering.

The opportunities for F-1 students are as follows:

On-Campus Employment

(Only for currently enrolled students who are carrying a minimum load of 12 units)

On-campus employment is work you do *on the school's premises*. It can include working in an office, for a professor, in a laboratory, or for a private company located on campus that serves students at your school, such as in the cafeteria.

You do not have to apply for permission or authorization to work on-campus. As long as you are maintaining your F-1 student status (completing 12 units each semester), you are authorized to work on-campus.

You can work only part-time during the Spring and Fall semesters, up to a maximum of 20 hours a week. During summer and other vacation periods, including during Spring Break, you can work full-time, up to a maximum of 40 hours a week.

To find a job on campus, please review the On-Campus Job Search Tips section below.

Optional Practical Training (Usually Off-Campus)

(Used after program completion)

Optional Practical Training (OPT) is work that enables you to gain a maximum of 12 months of *professional work experience in your major field of study* after completion of your program of study. This type of employment is not available to students in intensive English programs.

You must apply for OPT work authorization. Before you can apply, you must attend an OPT/CPT workshop. You can apply for OPT after you have been a full-time college student for at least nine months *and* have completed your program of study. Only students completing an AA/AS degree or transfer program in a particular major are eligible for OPT. Students who complete a certificate program are not eligible. Students whose major is “Liberal Arts” or “General Studies” are not eligible for OPT. There are a few other AA and AS degrees which also do not have an OPT benefit. Please ask about your individual situation when you attend the OPT/CPT workshop.

Your foreign student advisor must recommend you for OPT, so you must apply through the ISO. Your application will be sent to the Department of Homeland Security (DHS). The wait time for a response varies greatly from year to year. We will give you current wait times when you attend the OPT/CPT workshop.

After you receive your authorization, you may work full-time.

It is up to you to find a job for OPT. If you are authorized for a period of OPT, but you do not find a job, you will lose that OPT time. The Job Placement Center on campus is one good place to look for an off-campus job. Be sure to take your Employment Authorization Document (EAD) Card to the Job Placement Center.

Curricular Practical Training

(Can be used only before the completion of a program of study)

Curricular Practical Training is available for students whose major field of study offers “Work Experience” classes. You must apply for CPT work authorization at the International Student Office.

Students must be in F-1 status as a regular college student for at least nine months before they become eligible for CPT. Students are required to enroll in the Work Experience course in their major field of study, and the required lecture course before the ISO can authorize CPT. The Work Experience course must count towards your required degree program. Although students are responsible for finding their own employment, your lecture course professor may be able to assist you. Employment must be in your major field of study.

The number of hours you may work per week will be limited by the particular Work Experience, but may not exceed 20 hours per week. You may only work during the semester in which you are enrolled in Work Experience. There is no limit on the amount of part-time CPT, but if you use more than 12 months of full-time CPT during all of the

programs you pursue in the U.S., you will not be eligible for OPT. (Full-time CPT is not available at LBCC, but may be available in your bachelor or master's degree program.)

Severe Economic Hardship Employment

(Only for students with severe and unexpected emergencies)

Sometimes students have serious, unexpected financial problems that are beyond their control after they have begun their studies. The Severe Economic Hardship Employment benefit allows these students to work off-campus in any kind of job.

You must apply for Economic Hardship Employment Authorization. It is recommended by your foreign student advisor, and is authorized by the DHS. You can apply for hardship employment only after you have been an F-1 student in good standing for two semesters (excluding summer session). You must prove and document that you have unexpected financial problems. Economic Hardship Employment Authorization must be renewed annually. See your foreign student advisor for more information.

You can work part time on Economic Hardship Employment Authorization, no more than 20 hours a week while school is in session. During summer or other vacation periods, you can work full-time.

It is up to you to find a job. If you take your Employment Authorization Document to the Job Placement Center, you can look through their job listings for an opportunity.



On-Campus Job Search Tips

If you are interested in working on campus, you must meet the following requirements:

- You must be a full time student (12 units or more) currently enrolled at LBCC.
- You must NOT be on academic probation (GPA below 2.0).

The best way to find a job is to go directly to the office or department where you would like to work, and talk to the supervisor. You may find some listings at the Human Resource Center, but most campus jobs for students are never posted. The Job Placement Center on campus will only be able to help you if you have an Employment Authorization Document giving you permission to work OFF campus.

When you talk to an office supervisor or manager, you will be asked to show a print out of your current classes as a requirement for employment. You should take several copies with you so that you can leave a copy with each of the managers you meet.

Once you get to the office where you are going to apply, have a good attitude: say hello, smile and then ask for the office manager. Be aware that a lot of office managers do not know that foreign students are allowed to work on campus. You might have to explain to them that you are allowed to work on campus part time (20 hours per week). There are some offices listed below where you might consider applying, but remember that these are not the only offices on campus. The more offices you apply at, the more chances you will have of getting a job.

If you are thinking of working during summer, you need to be enrolled in at least three units for the summer or in 12 units for the following Fall semester. If you do not have the required units, don't panic, just register and provide a print out to the office at which you are applying as soon as possible.

Good Luck!

Curricular Practical Training Programs

Administration of Justice
Business (General)
International Business
Child Development
Computer and Business Information Systems
Culinary Arts
Fashion Design
Heating/Ventilation & Air Conditioning
Horticulture
Hospitality
Human Services
Interior Design
Journalism
Machine Tool
Management
Marketing
Medical Assisting
Music
Nursing, RN
Photography
Physical Education, Profession Preparation
Radio/Television
Real Estate
Travel and Tourism
Welding

Working Without Written Authorization Consequences for the F-1 Student

Working without written authorization from either the International Center or the Department of Homeland Security, or working before this authorization is given can have very serious consequences for the F-1 student.

The immigration law states:

A student may begin curricular practical training only after receiving his or her I-20 ID with the DSO [Designated School Officer] endorsement. [8 CFR §214.2(f)(10)(i)(C)]

Instructions on the Form I-20, which each F-1 student was given before obtaining a visa, indicates:

12. Penalty. To maintain your nonimmigrant student status, you must be enrolled as a full-time student at the school you are authorized to attend. You may engage in employment only when you have received permission to work. Failure to comply with these regulations will result in the loss of your student status and subject you to deportation.

When a student is employed for any period of time without having written authorization for any kind of employment, the student is no longer in valid status. Being out of legal status because of unauthorized employment cannot be corrected within the U.S. The law specifies:

The [Immigration and Naturalization] Service may consider reinstating an F-1 student who makes a request for reinstatement...if the student: (A) Establishes...that the violation of status resulted from circumstances beyond the student's control or... (B) Is currently pursuing, or intending to pursue, a full course of study... (C) Has not engaged in unauthorized employment; and (D) Is not deportable on any ground....

8 CFR §214.2(f)(16)

Results of being out of legal status may include, but are not limited to

- Inability to transfer from one educational institution to another
- Denial of any approval of a Designated School Officer (the International Center) to approve or recommend any further employment or practical training of any kind
- Possible denial of a change of visa status from F-1 to any other status such as H-1b
- Possible denial of an application for Permanent Resident status
- Possibly being required to return to the student's home country to obtain a U.S. visa to re-enter the country
- Possible denial of any entry into the U.S. for a period of three years, if the student has been out of legal status for between 180 and 364 days

- Possible denial of any entry into the U.S. for a period of ten years, if the student has been out of legal status for 365 days or more

Dates of employment are kept in both Social Security records and in the DHS form I-9 kept by each employer. Unauthorized employment is very difficult to hide.

Long Beach City College adheres to the law which permits us to accept students from other countries. The regulations on authorized and unauthorized employment are quite clear. The instructions have been provided to each student.

Therefore, the college will not back-date employment authorizations. We will not authorize employment already undertaken or already completed. No retrospective permission or recommendation for employment authorization will be given.

All F-1 students who would like to be employed must apply for and receive written authorization before beginning any employment. Employment without written authorization will cause the student to be out of legal status.