

2009 Tax Year Preparation Information

As the tax deadline for the 2009 tax year (April 15, 2010) approaches, OISSS would like to provide you with several resources to help you meet your tax obligations. If you earned income in 2009, you are required to file both a federal and a state income tax return. If you worked in more than one state you will be required to file multiple state income tax returns. If you earned income in 2009, a tax summary statement W-2 and/or 1042-S will be issued by the payroll office (**by late January/early February**). These forms are divided into three sections: one section to file with your federal taxes; one section to file with your state taxes; and one section for you to keep with your personal records.

Federal Income Tax/CINTAX

Brown University has purchased a license which will provide current international students and scholars access to CINTAX an online tax-filing preparation system for *non-residents-for-tax-purposes*.

Log on to CINTAX (**CINTAX will be available in early February**) at:

www.brown.edu/Administration/OISSS/general_info/tax_cintax.html

If you encounter any problems while using CINTAX, please e-mail the CINTAX Support Center at support@cintax.us. CINTAX will respond to questions via e-mail only.

Resident/Non-Resident-for-Tax-Purposes

Nonimmigrants considered *residents-for-tax-purposes* will not be able to use CINTAX to prepare their federal tax returns. However, the CINTAX program will assist you in determining if you qualify as a *resident- or non-resident-for-tax-purposes*. Residency determination depends on the length of time you have been in the U.S.

Form 8843

All non-resident students, scholars and their dependents in F-1, F-2, J-1 or J-2 status must file Form 8843 "Statement for Exempt Individuals and Individuals with a Medical Condition". This form must be filed even if no income was earned in 2009. Form 8843 is not an income tax return, but rather, an informational statement required by the U.S. government. If you qualify to access CINTAX, CINTAX can provide you assistance with Form 8843 as well. If you are a nonresident with no income during 2009 and only need to file Form 8843, please download the form from www.irs.gov/pub/irs-pdf/f8843.pdf

State Income Tax

CINTAX will not assist you with the preparation of your state income tax return. For instructions on filing your Rhode Island state income tax return, please visit:

www.tax.ri.gov/forms/2009/Income/2009%20NR%20Booklet%2012172009.pdf

For information on filing other state tax returns please visit: www.taxadmin.org/fta/link/forms.html

For personal assistance with filing your RI state income tax return, **take your completed federal income tax return along with any applicable documentation** to the Rhode Island Division of Taxation (One Capitol Hill, 1st floor, Providence RI 02908, 401-579-8829) Monday-Friday from 8:30 AM – 4 PM For directions, visit: <http://www.tax.ri.gov/contact/>

Additional Assistance for Residents-for-Tax-Purposes

The International Institute of Rhode Island (www.iiri.org/) offers free tax-filing assistance to low/moderate income families. Walk-in hours are Wednesdays from 5 PM – 9 PM and Saturdays from 9 AM – 1 PM For an appointment please call 401-461-5940 during business hours.

Informational Tax Workshop for Nonimmigrants

Wednesday, March 17, 2010 from 9:00 – 11:00 AM

Presenter(s): Miguelina Chevalier, Senior Tax Specialist, Internal Revenue Service (IRS) and Rita Gandhi, Volunteer Income Tax Assistance (VITA)

Location: Career Development Center Library, 167 Angell Street – across from Brown Office Building

This Q & A session is geared toward nonimmigrant students and scholars, who after going through CINTAX or filling out their resident tax forms, still have questions related to their annual federal income tax return. If applicable, please bring your tax forms (e.g. Form 1040 NR (EZ) downloaded from CINTAX, Form 1040 (EZ) if *resident-for-tax-purposes*, Form 8843, Form W-2 and/or Form 1042-S).

Please note: International students and scholars who are considered *nonresidents-for-tax-purposes* are expected to utilize the online federal income tax filing program, CINTAX (accessible through the OISSS website) **prior** to coming to the session (see 2009 Tax Year Preparation Information). If you encounter any problems while using CINTAX, please e-mail the CINTAX Support Center at support@cintax.us. CINTAX will respond to questions via e-mail only.

State Income Tax

Questions pertaining to the filing the state income tax return should be addressed directly with the Rhode Island Division of Taxation (see 2009 Tax Year Preparation Information).