

## Filing Taxes as a Resident Alien

By law, international students are required to file a tax return. Tax returns must be postmarked each year no later than April 15. International students should first determine whether they are a “resident” or “non-resident” for tax purposes.

In general, international students on the F-1 or J-1 visa who have been in the U.S. for five or fewer years as students or scholars are nonresident aliens for tax purposes. Most nonimmigrants need to count the number of days they’ve been in the U.S. over the past years to determine whether they are a nonresident or resident alien for tax purposes. However, F-1 and J-1 students are exempt from counting days and are considered nonresidents for tax purposes if they have been in the U.S. for no more than 5 calendar years. If you are in F-1 or J-1 status now and have been in the U.S. for any part of more than 5 calendar years, [you should visit this IRS webpage to take the Substantial Presence Test](#) and see whether you are a resident or nonresident alien. You can also ask the international student advisor if you’re unsure.

Residents for tax purposes are taxed similarly to U.S. citizens—that is, they are taxed on worldwide income, not just income earned in the U.S. They’re also able to take the standard deduction. Nonimmigrants who are residents for tax purposes need to complete federal [Form 1040](#).

Please note that the tax workshops the Office of International Student Services offers do not support the 1040. However, many companies offer online software that supports these forms, and it’s free to file if your income is below a certain threshold. [Learn more from the IRS about free federal filing services](#).

Resident aliens for federal tax purposes should also complete Form IL-1040, the Illinois tax return. [Learn more from the Illinois Department of Revenue](#).