

## **2013 NONRESIDENT ALIEN INCOME TAX RETURN INFORMATION**

The Internal Revenue Service (IRS) requires that all international students and scholars, who are non-resident for tax purposes and received U.S. source income during 2013, file a U.S. income tax return by April 15, 2014 using Form 1040NR, U.S. Nonresident Alien Income Tax Return. If you were present in the U.S. for any time during 2013, including international students and scholars who did not have any U.S. source income, may need to file Form 8843, *Statement of Exempt Individuals*. You may also be required to file Connecticut income tax return, Form CT-1040, Connecticut Resident Income Tax Return.

Before you can file your income tax returns, you must have received Form W-2, *Statement of Earnings*, from the University's Payroll Department. The forms are generally mailed by January 31, 2014.

**IMPORTANT:** If you were exempt from federal income tax withholding pursuant to a tax treaty in 2013, or if you received taxable scholarships, stipend, prizes or awards, etc., you will also receive Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding. The Form 1042S will be provided by the Payroll Department by March 15, 2014. **You need both forms to file your income tax returns.**

The Office of International Student and Scholars (OISS) purchases tax preparation software, Glacier each tax season for nonresident aliens to use in preparing their U.S. federal tax return, Form 1040NR. For additional federal and State tax filing information please visit the OISS website at <http://www.yale.edu/oiss/law/taxes/personal/index.html>