

Who needs to file tax forms?

If you were in the U.S. on a J visa at any time between January 1 and December 31 of the tax year, you are required to submit at least one form-Form 8843-to the Internal Revenue Service (IRS), even if you did not earn any income.

Additionally, if you earned income as a nonresident J visa holder, you are legally obligated to file a federal tax return with the IRS. Failure to do so would violate IRS regulations and could affect your ability to return to the US on future visas. Depending on your circumstances, you may also be required to file state tax returns

When is the tax filing deadline?

The tax deadline for both nonresidents who earned US income to file federal tax returns for is 15 April 2027.

It is very important that you file by this date, as filing late may lead to fines and penalties as well as future visa issues.

Resident or nonresident for federal tax purposes?

Generally, most international students & scholars who are on F, J, M or Q visas are considered nonresidents for tax purposes. International students on J-1 & F-1 visas are automatically considered nonresident for their first five calendar years in the US, whilst Scholars/Researchers on J visas are automatically considered nonresidents for two out of the last six calendar years in the US. If you've been in the US for longer than the five or two year periods, the **Substantial Presence Test** will determine your tax residency.