Irvine Valley College
International Student Program

F-1 Tax Filing Instructions for International Students

F-1 visa students who were physically present in the US in 2025, regardless of employment in the US, must file taxes.

Students overseas in 2025 do not need to submit any documents.

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If you were in the US in 2025 and were EMPLOYED in the US, follow these instructions:

Students who were employed in the US in 2025 must complete 3 forms: **Form 1040NR**
540NR (Short)
Form 8843

If you earned income in 2025 from an on-campus job, OPT employment, or scholarship, you must file both state and federal taxes as required by US law. Payment of and/or refunds of taxes will be based on your total income – as indicated on the W-2 that you should have received from your employer – either IVC or your OPT employer.

1040NR is the Federal tax form. This form can be downloaded from the IRS website: www.irs.gov. Enter "1040-NR" in the search box to find the 1040-NR form and instructions.

Form 8843 is another Federal tax form required of all students. This form can be downloaded from the IRS website: www.irs.gov. Enter "8843" in the search box. You must complete the following sections on Form 8843: address in your country, address in the US, Part I General Information, Part III Students and then sign and date where indicated.

Form 540NR (Short) is the California tax form. This form can be downloaded from the State of California Franchise Tax Board website: https://www.ftb.ca.gov/. Click on "Forms" and then search and enter "540NR".

All forms are due by April 15, 2026:

Mail the 1040NR and Form 8843 to the address provided on the 1040NR form.
Mail the 540 NR form to the address provided on the 540 NR form.

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If you were in the US in 2025, but were NOT EMPLOYED in 2025, follow these instructions:

Students who were NOT employed in 2025, but were present in the US in 2025 must complete 1 form: **Form 8843**

If you were on the F-1 visa in the US and did not receive any income during the 2025 calendar year, you must file Form 8843. This form can be downloaded from the IRS website: www.irs.gov. Enter "8843" in the search box. You must complete the following sections on Form 8843: address in your country, address in the US, Part I General Information, Part III Students and then sign and date where indicated.

Form 8843 should be mailed by June 15, 2026:

Mail this form to: Department of the Treasury, IRS Center, Austin, TX 73301-0215

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WHERE CAN I GET HELP WITH TAX PREPARATION?

The International Student Office is unable to provide tax assistance. Should you need assistance filing your tax returns, you can seek the help of any qualified tax accountant that is familiar with tax code as it relates to the F-1 visa. One such service is Sprintax: https://sprintax.com/ivc which is a fee-based tax filing service.

The information contained in this document is meant to provide general information regarding your tax responsibilities; it is not a substitute for advice obtained from the Internal Revenue Service or a qualified tax professional.