

U.S. Federal Tax Information for Nonimmigrants

Although Jefferson Lab cannot provide tax advice, we do want to help our employees/guests navigate the US tax system. Below, we provide some tips on where to look for relevant tax preparation information.

IRS Resources Online

The only reliable source of tax information is the Internal Revenue Service. The IRS has its own YouTube Channel, where several informational videos for international taxpayers are combined. If you would like to learn more, please visit the [IRS Videos Playlist](#).

If you would rather read, than watch videos, we suggest you visit [this section](#) of the IRS website.

For a more in-depth look at the IRS regulations, [Publication 519](#) will help you determine your status and give you the information you will need to file your U.S. tax return. It is a very detailed text and can be overwhelming, but you could start with [Commonly Asked Questions](#) to get to the information you seek faster.

One free IRS tool is the [Interactive Tax Assistant](#), which covers many common questions.

We also want to share another resource with you – [Tax Tips for Resident and Non-Resident Aliens](#) which explains the IRS’ test to determine your resident vs non-resident status, as well as the difference between resident and non-resident taxes.

Please note, we are not endorsing this or any other tax preparers, but simply want to provide you with some information to help you prepare your tax returns this year.

If you are not a U.S. citizen, you are considered a “non-resident for tax purposes” unless you meet the criteria for one of the following tests:

1. [The “Green Card” Test](#)

You are a ‘resident for tax purposes if you were a legal permanent resident of the United States any time during the past calendar year.

2. [The Substantial Presence Test](#)

You will be considered a “resident for tax purposes” if you meet the Substantial Presence Test for the previous calendar year. To meet this test, you must be physically present in the United States for at least:

- 31 days during the current year, and 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:
 - All the days you were present in the current year, and
 - 1/3 of the days you were present in the first year before the current year, and

- 1/6 of the days you were present in the second year before the current year.
- If the total equals 183 days or more = Resident for Tax (**note exception below)
- If the total equals 182 days or less = Nonresident for Tax

*****EXCEPTIONS to the Substantial Presence Test:**

- F or J students receive 5 “exempt”** years. Not exempt from tax, but of counting physical days of presence in the U.S. towards the Substantial Presence Test. If you have been in the U.S. for fewer than 5 calendar years** (including any previous F-1/F-2/J-1/J-2 statuses at any point), then you are considered a “Nonresident for Tax Purposes.”
- J Non-Students (including Non-Degree Visiting Students) receive 2 “exempt”** years (of the past 6 years).
- “Exempt” years are CALENDAR years, not years from the date of arrival (e.g. if you arrived on 11/23/2022, 2022 would be counted as one, total calendar year and you would have four calendar years remaining).

VIRGINIA STATE INCOME TAX INFORMATION CAN BE FOUND HERE:

<https://www.tax.virginia.gov/individuals>