

Do You Have a Tax Filing Obligation?



You have a tax filing obligation if you received **any** of these:

- Form W-2 (Employment income)
- Forms 1099-MISC or 1099-NEC (Independent contractor income)
- Form 1099-INT (Interest income) [\[only taxable for resident aliens\]](#)
- Form 1042-S (U.S. source income paid to foreign persons)

You **don't** have a tax filing obligation if you received **no income** during 2025.

Even with zero income, nonresident aliens still need to file Form 8843 by June 15!

- For yourself (Part 1 & 2 or 3), and for **each family member** on F2/J2 visa living with you in the U.S. (Part 1)

- Mail only

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215

Note: Each family member, including minor children, must have **their own individual Form 8843**.

Failing to file 8843 may impact your immigration status and future visa or status applications.

If you have a tax filing obligation:

Resident Aliens

- E-file federal return Form 1040
- E-file state return together with 1040

Resident aliens are treated the same as U.S. citizens for tax purposes.

If one spouse is resident alien and the other spouse is nonresident alien, you can choose to treat the nonresident spouse as a resident for tax purposes and file jointly.

Nonresident Aliens

- E-file federal return Form 1040NR
- E-file Form 8843 (Part 1 & 2 or 3) **together with 1040NR for yourself**
- **Mail** Form 8843 for **each family member** on F2/J2 visa living with you in the U.S. (Part 1 and sign)
- Get your state return prepared **in person only** at the Nebraska Department of Revenue **after you e-file your federal return**

Substantial Presence Test

Substantial Presence Test is one of two tests used by the IRS to determine if a non-U.S. citizen is a resident alien for federal tax purposes. To meet this test for 2025, you must be physically present in the U.S. on at least:

1. 31 days during 2025, and
2. 183 days during the 3-year period (All the days you were present in 2025 + 1/3 of the days you were present in 2024 + 1/6 of the days you were present in 2023)

Exempt Individual

Most F-1 and J-1 visa holders are classified as exempt individuals. It means you are exempt from counting your days of presence for the Substantial Presence Test for a specific period of time. Even if you are physically present in the U.S. for many days, you remain a nonresident alien for tax purposes.

Calendar Year

For tax purposes, a calendar year is any year in which you are present in the U.S. for any portion of the year. It is used to measure your time as an exempt individual.

For example, an F-1 student who arrived on December 31, 2024, would have used up two (2024 and 2025) of their five exempt years by the end of 2025, even though they were only physically present for a little over a year.

J1 Teacher J1 Trainee

Of the preceding **six** years, you have been an exempt individual for

- no more than **two** calendar years in the U.S. in 2025 → nonresident aliens → 1040NR+8843
- three or more calendar years in the U.S. in 2025 → resident aliens → 1040

F1 Student J1 Student

You have been an exempt individual for

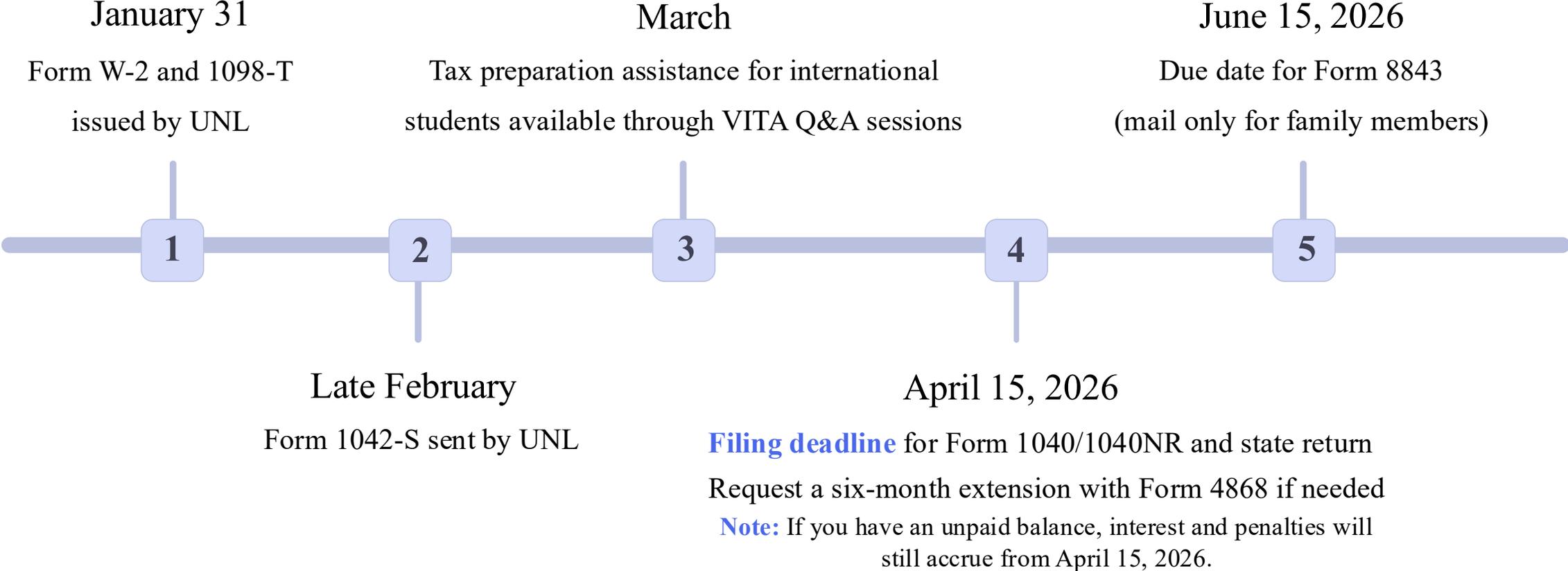
- no more than **five** calendar years in the U.S. in 2025 → nonresident aliens → 1040NR+8843
- six or more calendar years in the U.S. in 2025 → resident aliens → 1040

H1B VISA

- meet the **substantial presence test** for 2025 → resident aliens → 1040
- fail the substantial presence test for 2025 → nonresident aliens → 1040NR+8843

Note: If you were on one of the visas above (F1, J1, H1B) and are now on a different one, your tax filing status may become complicated. It is best to confirm with a VITA volunteer or a tax professional to ensure you file correctly.

Important Tax Filing Timeline



Where to Get Help with Your Taxes

- Important Website: <https://tcan.unl.edu/>



A project of the Center on Children, Families, and the Law

TAX CREDIT ALLIANCE OF NEBRASKA / LINCOLN VITA

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- Email: vita@unl.edu
- Phone: [402-472-0857](tel:402-472-0857)

Here you can find the link to sign up for the Facilitated Self Assistance (**FSA**) program to get free access to TaxSlayer and to start preparing your own return. **Step-by-step documents** are available to guide you through the process.

