

## Foreign Scholar Workshop Frequently Asked Questions

### 1. Where can I find the nonresident tax forms I'll need to submit?

You may find fillable forms on Franchise Tax Board's website: [FTB.ca.gov](https://ftb.ca.gov). Additional resources are available from your International Scholars Director.

### 2. When is the 2025 tax filing due?

April 15, 2026.

### 3. Which forms will I need to submit as a nonresident?

Refer to Form 540NR Booklet and see slides 19 through 21 of presentation.

### 4. How do I submit my nonresident state tax forms (online, by mail, etc.)?

Refer to comprehensive example. Except for those of you who consider yourselves a resident, you will either use software to print a tax return and mail it to FTB, or you will manually complete a tax return and mail it to us.

### 5. Are there strategies to identify international tax specialists I can speak to regarding my specific situation and questions?

See Publication FTB 982 – *How to Select an Income Tax Return Preparer*.

All forms and publications are on the Franchise Tax Board's website: [FTB.ca.gov](https://ftb.ca.gov).

### 6. Can I request tax amendments for years in which I was a nonresident alien? For example, if I filed as single when I was married?

Amended returns may be accepted within four years for California and within three years for federal. Refer to the Franchise Tax Board's website ([FTB.ca.gov](https://ftb.ca.gov)) for additional details regarding statute of limitations for filing amended returns.

### 7. Can my spouse be claimed as a dependent?

This is a rare occurrence. You will claim the same number of dependents (and filing status) for federal and California purposes. For more information on this topic, review IRS Publication 4011 in your resources.

### 8. If I am a nonresident and self-funded (no income earned from the University of California) while I am in the US, am I responsible for filing California state taxes?

If you have no **California source income** and your worldwide income is less than the filing requirement, then you do not have to file. Remember money earned from an employer, university, or government outside of California who pays you to study, research, or teach in California, is considered California source income. Refer to Form 540NR Booklet under heading "Do I need to file?"

### 9. Am I responsible for filing state taxes if I receive a fellowship/stipend from my home country?

Fellowships, stipends, and scholarships are taxable to the extent they exceed tuition and some education expenses, like books. Monies provided for living expenses are taxable. Refer to slide 15 of the presentation.

**10. Do nonresidents need to report their bank accounts from their home country when filing their state taxes? If so, to what level of detail?**

Intangible income, like interest income, must be reported on Schedule CA; other banking information is not necessary.

**11. Can nonresidents and their spouses submit California state taxes jointly without their ITIN? We can't get ITIN because we are considered a NR for federal tax purpose (ITIN is only issued for federal tax).**

This is a filing status question, use the same as federal. See IRS website for information on filing status and who can claim dependents.

**12. I transferred from another American university to UCSF in August and have two Form W-2 and Form 1042-S. Are those the only documents I will need to submit my California state taxes? (Did not specify where the other university is located)**

Yes, unless you have other income, for example from your home country.

**13. I'm a postdoc with a fellowship. For part of the year I was on a F1-OPT visa and the later part on OPT. I am a Chinese citizen. I know as a trainee and Chinese citizen, I do not have to pay tax earned from a fellowship. Does that apply to the first half of the year when I was on an F1-OPT visa?**

California does not consider immigration status to determine taxability of fellowship income. If the fellowship is sourced in California, it will be taxed. You will report the federal amount on the California Adjustments Schedule, per instructions. Then add the fellowship income as if you were a CA resident for the entire year; the worldwide amount will be reported in Column D. In column E of this schedule, you will report the amount that was CA source income.

**14. How does it work when your country has a tax treaty, but you denied the exemption from withholding taxes? (I am assuming they want to know how to proceed with filing)**

File a tax return to request a claim for your refund, if applicable.

**15. Is my scholarship taxable?**

Scholars pursuing a degree report taxable income in EXCESS of tuition and school expenses.

**16. Is a foreign Postdoctoral Scholar employee (paid direct) who is likely to be in the US for a year or two, do I count as a resident or nonresident for California state tax purposes?**

If you can provide satisfactory evidence you are in CA for temporary and transitory purposes, and you are domiciled in another state or country, you will be a nonresident. Refer to slides 6 through 9 of the presentation. Note, it does not matter who is paying you or where the address of the payer is, if you are being paid for services performed in CA, the income will be considered CA sourced.

**17. If considered a resident and I'm exempt from federal tax due to a tax treaty, do I need to fill out Form 540 rather than Form 540 2EZ?**

If you have tax treaty you will use Form 540 or Form 540NR; the long form is necessary to show the difference between what was reported for federal purposes and CA. Refer to slide 20 of presentation. In this case, even though you may not be required to file a federal return, you will report federal numbers on the CA form. Depending upon whether you consider yourself a resident or nonresident will determine which CA form to use.

**18. How do I know if I have done my return correctly?**

Once you've filed your return, FTB reviews it. If there are mathematical errors, we will correct them. If you consider your CA resident status and you follow the example, you will file your return correctly.

**19. Can we get refunds for donations? If so, which one can we get back from which tax? I mean, should we list it in the federal or the CA taxes?**

As discussed in the example, for nonresidents, charitable donations are allowable deductions reportable on Schedule CA NR; for residents you would report them on Schedule CA. For CA purposes taxpayers may deduct the larger of itemized deductions or the standard deduction.

**20. Can we get refunds for school supplies like laptops and books?**

There are no refunds or government reimbursement programs from the Franchise Tax Board for such items.

**21. If I'm not a CA resident, but attend UC Berkeley and worked/earned income in another state for an internship, do we put our gross income (box 16 in W2) in "CA Amounts--CA sourced income" in Column E in the Schedule 540NR? Or do we put 0 because the income wasn't earned in the state of CA?**

If you earned income from an internship outside California, the amount from box 16 would be included in column D, total income as if you were a California resident. It would not be included in column E, California source income. For this to be correct, you would have had to physically work in the other state. The assumption is that this internship occurred while you were on break from any studies or research while you were in California.

**22. Which form to use for the federal taxes when you are nonresident for the federal but resident for the state?**

Please review the presentation for which forms a California resident may use.

**23. How and where to report foreign bank accounts (when higher than \$10,000 or \$50,000?)**

For federal guidance, go to the Internal Revenue Service website, IRS.GOV. For California see Legal Ruling 2017-02.

**24. I am a resident alien and want to file a joint tax return with my wife. My wife had no income in 2023, but she meets substantial presence test for 2023. I was told she needs to apply for ITIN number through mailing W-7 and tax form to IRS and we can't file jointly if she doesn't have ITIN. However, from other sources I've read, can we mail tax form to IRS and keep ITIN blank? Can you clarify what's the best way to approach it. Will she receive ITIN if she doesn't have any income?**

See the IRS resources provided. Whatever filing status you determine for federal purposes should be used for your California tax return