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1) Participate and share your culture

The University Center for International Education (UCIE) organizes the Annual International Friendship Affair (IFA) Festival to give the WSU and surrounding communities an opportunity to learn more about the cultural heritage of WSU students.



The event includes an entertainment program featuring performances from a wide variety of international groups, flag parade, international fashion show, table displays featuring various artifacts, and a variety of door prizes donated by local ethnic restaurants.



Would **YOU** like to participate in the **International Friendship Affair (IFA) Festival 2013** on Saturday, **April 13th**? This year's theme is "**Celebrities around the World**". If you would like to participate, please view the message below.

Performance – If you want to put on an artistic performance such as dancing, playing instruments, singing a song etc., please contact **Nam** at ucie11@wright.edu and she will provide you with the information that you need. The performance slots are expected to be no longer than 15 minutes.

Table Display – You can help to create the most colorful and interesting features of the IFA: the Table Displays. This is your opportunity to present your culture and traditions of your home country by using interactive media, posters, books or any artifacts that you may have brought from your country. You are more than welcome to contact **Belinda** (belinda.grody@wright.edu) and she will provide you with the information that you need. The table displays must be ready by 12:30 pm on April 13th, 2013 and the displays are expected to be open until 4:30 pm.



For more information contact Nam or Dammy at ucie11@wright.edu or ucie4@wright.edu



2) TAX FACTS –Uncommon Treaty Provisions

Many countries have tax treaties with the U.S. that allow their residents to earn money while temporarily living in the U.S. without being subject to income tax on those earnings in both countries. Most treaties have very similar rules for students and scholars. However, these three countries have uncommon provisions:

Canada Treaty-Article 15

The students and scholars are permitted to use Article 15 of the tax treaty, which applies to dependent personal services. The tax treaty with Canada is different from all other tax treaties because it (1) exempts all earned income if the nonresident earned not more than \$10,000 in the tax year, but (2) taxes all income if the nonresident earned more than \$10,000. This treaty benefit is lost if the nonresident becomes a resident for tax purposes.



India Treaty-Article 21(2)

An Indian student (F-1) may take a standard deduction equal to the amount allowable on Form 1040 and may be able to claim the personal exemptions for a nonworking spouse and U.S.-born children. The standard deduction for single taxpayers in 2012 is \$5,950. The deduction for married filing separately is \$5,950. Nonresident aliens can't file a joint return. Even though a student from India may be able to take an exemption for a nonworking spouse, this is not considered a joint return. Thus, the standard deduction for married filing separately must be used. In determining their tax liability, they must use the tax tables or tax rate schedules for married filing separately.

Treaty benefits for a **scholar** (J-1 status) from India are very different from those for a student. The scholar's income is not taxable if present for no longer than 2 years; however, the scholar benefit for Income Code 18 is lost retroactively if the visit exceeds two years. (**The Indian scholar is not allowed the standard deduction.**)

China Treaty-Article 19, 20(c)

Almost all U.S. tax treaties are limited to a specific number of years and may not be available for residents for tax purposes. The U.S. treaty with China provides that a scholar (J-1 status) is exempt from tax on earned income for 3 years. After 2 years, a scholar will become a resident alien for tax purposes but is still entitled to 1 more year of tax benefits under the treaty. Most countries' scholars can receive more than one two-year exemption by waiting three years after their current exemption to return to the United States. **Chinese scholars are only allowed three years of treaty benefits during their lifetime.**

The treaty also provides that students (F-1) have an exemption of up to \$5,000 per year for income earned while they are studying or training. In most cases, the student will become a resident for federal tax purposes in their sixth calendar year. Students from China can continue to claim the treaty benefits on their resident alien tax return (as long as they remain students).

For more information please see Publication 4011 below:

<http://www.irs.gov/pub/irs-pdf/p4011.pdf>



3) OPT Employment Authorization Application Deadline

This message is for those students graduating this **Winter Semester**.

If you have already applied for OPT then you may ignore this message. However, this message is to inform those international student who have not yet applied, **YOU HAVE UNTIL THE END OF Spring Semester (April 30, 2013) TO APPLY FOR THE "OPT"**



Please note that application processing usually takes up to 3 months.

If you want to apply for OPT, please do so **IMMEDIATELY**—go to the web site below to prepare and submit to UCIE the OPT application: <http://www.wright.edu/ucie/student/files/optApplication.pdf>

4) Spring 2013 Coffee Hour Schedule

The International Cultural Exchange (ICE) is planning an event for every other Friday this semester. ICE is a student organization that sponsors events to allow international students to experience American culture, culture of other nations and have fun in an informal setting. Our upcoming events are:

March 8th, 3PM - Counseling / Acculturation

March 22nd, 3PM - France

April 5th, 3PM - Potluck

April 12th, 3PM - Flag Parade Rehearsal



5) Travelling During Summer Semester

Any student travelling outside the United States of America for the Summer Semester 2013 (April 27 - August 25, 2013) must submit the Travel Request Form as soon as possible. Please be reminded, processing time for all immigration documents is 5 - 7 business days. Do not wait until the last minute to get a travel signature if you are plan on travelling outside the country this summer.

Also, any holds on your student record will delay processing as Kim Brumbaugh will not sign I-20's of people with ANY holds.

- Kimberley Brumbaugh

