

The background features a complex, abstract design. On the left, there are dark, overlapping geometric shapes and faint, stylized text. In the center, the text "Tax Workshop for MIT Graduate Students" is prominently displayed. To the right, there are more overlapping geometric shapes, including a large, dark red triangle. The overall color palette is dominated by dark grays, blacks, and a deep red.

# Tax Workshop for MIT Graduate Students

September 30, 2025

# Presenters



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# Disclaimer



The content of this presentation is only intended to convey general information. It is not intended to provide legal, business, accounting, or tax advice and/or opinions.



This presentation is intended for educational purposes only and does not replace independent professional judgment.



Please keep this in mind during Q&A.

# Agenda

Introduction to  
the Sprintax  
applications

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# Sprintax - Nonresident and Resident Aliens for U.S. tax purposes

- ▶ MIT has partnered with Sprintax to provide tools related to taxes for foreign nationals.
- ▶ **Sprintax Calculus** - assists foreign nationals to determine their U.S. tax status and their eligibility for a U.S. Tax Treaty.
  - ▶ You must update your profile each year you are at MIT. It will ensure MIT withholds the correct amount of tax from your paycheck and sends you the correct income tax reporting forms you need to file your annual tax return.
  - ▶ If you have a visa status and are paid by MIT through VPF HR/Payroll, you will receive an email with a link and instructions on how to access and complete your profile. After you complete your record, email [nratax-payroll@mit.edu](mailto:nratex-payroll@mit.edu).
  - ▶ <https://vpf.mit.edu/sprintax-faq>
- ▶ **Sprintax Returns** is a tax return preparation software provided at no cost to nonresidents for U.S. tax purposes and to dual-status residents, and can file a paper state tax return for a small fee.
  - ▶ MIT [International Students Office](#) (ISO) will provide FREE access to Sprintax Returns to all eligible MIT students in March (to file income tax returns by the mid-April filing deadline). Additional information available on the ISO website: <https://iso.mit.edu/maintaining-status/taxes/>



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# Determining Tax Residency

**Resident for U.S. income tax purposes is determined by two tests:**

- **Green Card Test:** Lawful permanent resident with a valid U.S. green card.
- **Substantial Presence Test (SPT):**
  - Present in the U.S. for **at least 183 days** in the current calendar year, **OR**
  - Meets a weighted formula over 3 years (183 days total, counting: current year days +  $\frac{1}{3}$  of prior year days +  $\frac{1}{6}$  of second prior year days).

**Nonresident:** If neither test is met and not a U.S. citizen.

# Tax Residency Continued

- ▶ Use **Sprintax Calculus** to:
  - ▶ Accurately list visa history and U.S. presence days.
  - ▶ Ensure correct SPT determination.
- ▶ **Nonresident spouse** of a resident may elect resident status for tax purposes.
- ▶ **Benefits of Resident Status:**
  - ▶ Access to deductions (e.g., standard deduction).
  - ▶ Eligibility for credits (e.g., education credits).
- ▶ **But Note**
  - ▶ **Tax residency** is **separate** from immigration residency status.



# Substantial Presence Test: 5 Year Student Exemption

## Who Qualifies as a Student?

- Enrolled in an MIT **degree** or **non-degree** program, including:
  - Visiting students
  - Special students
  - Exchange students

## Student 5-Year Exemption

- **Eligibility:** Students on F, J, M, or Q visas.
- **Exemption:** Days in the U.S. are **not counted** toward SPT for **5 calendar years**.
- **Benefit:** Allows students to remain **nonresidents** for tax purposes during this period.

## Additional Details

- **Calendar Year Rule:** Any U.S. presence (even **1 day**) in a calendar year counts as **1 full year** toward the 5-year exemption limit.
- **Form 8843:** Use to document and understand your exemption period.
- The exemption **only applies** to SPT calculations, not other tax obligations.



# Residency Start Date

- ▶ **Residency begins on the earlier of:**
  - ▶ **Green Card Test:** Date you become a lawful permanent resident.
  - ▶ **Substantial Presence Test (SPT):** First day of physical presence in the U.S. during the calendar year in which you meet the SPT.
- ▶ If **both tests** are met in the same year, residency starts on the **earlier date**.
- ▶ **Example: J-1 Visa Student**
  - ▶ **Background:** Student on a J-1 visa since September 2020.
  - ▶ **Exemption Period:** Five calendar years (2020, 2021, 2022, 2023, 2024) are exempt from SPT.
  - ▶ **Non-Exempt Year (2025):**
    - ▶ If physically present in the U.S. starting **January 1, 2025**, and meets SPT (183 days in 2025).
    - ▶ **Residency Start Date: January 1, 2025** (first day of presence in the non-exempt year).

# Dual-Status Residency

## What is Dual-Status Residency?

- An individual is a **U.S. tax resident** for part of the year and a **nonresident** for the rest.

## When Does It Happen?

- **Substantial Presence Test (SPT):**
  - Enter the U.S. **after January 1** in the year SPT is met.
  - **Residency Start Date:** First day of U.S. presence in that year.
  - **Nonresident Period:** Days **before** entering the U.S. in that year.
  - **Resident Period:** Days **after** entering the U.S.
- **Green Card Test:**
  - Become a lawful permanent resident **during the year**.
  - Nonresident status applies **before** the green card date, unless already a tax resident.

## Why Claim Dual-Status?

- **Exemption** on income earned **outside the U.S.** during the nonresident period.
- Access to **tax treaty benefits** for nonresident period.

# Filing Requirements - Nonresidents

## Federal Filing Requirements

- **No personal exemption** amount for 2025.
- **Nonresidents** must file if they have:
  - **Any taxable income** (even \$1).
  - Required forms: **Form 1040-NR**

## Nonresident Spouse and Dependents

- **Same filing requirements** as the visa holder.
- **No joint returns** allowed for nonresidents.

## Obligations:

- **File Form 1040-NR** for each dependent with U.S.-source income.
- Mail each dependent's form in **separate envelopes**.

## Special Option

- Nonresident married to a U.S. tax resident can **elect to file as a resident**:
  - **Weigh pros and cons** before electing (e.g., tax benefits vs. worldwide income reporting).

## Income amount that requires you to file

If you were under 65 at the end of 2024

If your filing status is:	File a tax return if your gross income is:
Single	\$14,600 or more
Head of household	\$21,900 or more
Married filing jointly	\$29,200 or more (both spouses under 65) \$30,750 or more (one spouse under 65)
Married filing separately	\$5 or more
Qualifying surviving spouse	\$29,200 or more

You may want to file a return even if you made less to get a refund of taxes your employer withheld from your pay.

# Income Threshold For Filing - Residents



# Filing Requirements - Residents

## Who Must File?

- **Residents** with:
  - Taxable income above the standard deduction.
  - Overpaid federal income taxes (eligible for a **refund**).
  - Qualification for **refundable credits**, such as:
    - Earned Income Credit (EIC)
    - Additional Child Tax Credit (ACTC)
    - American Opportunity Credit (AOC)

Can file **electronically** or by **paper**.

**Tax Year:** January 1, 2025 - December 31, 2025.

**Deadlines** (subject to change if on a weekend/holiday):

- **Federal:** April 15, 2026
- **Massachusetts:** April 15, 2026
- **Other States:** Check respective state websites for deadlines.

**IRS Interactive Tax Assistant:**

- [www.irs.gov/help/ita/do-i-need-to-file-a-tax-return](https://www.irs.gov/help/ita/do-i-need-to-file-a-tax-return)

# FICA - Residents

## What is FICA?

**Federal Insurance Contributions Act:** Payroll tax funding **Social Security** and **Medicare**.

**Tax Rate** (employee and employer each pay):

- **6.2%** for Social Security.
- **1.45%** for Medicare.
- **Total: 7.65%** each.

## Who Pays FICA?

**Residents:** Same liability as U.S. citizens.

**Applies to:** All compensation for employment (e.g., wages, salaries).

## Student FICA Exemption

### Eligibility:

- Enrolled at least **half-time** at MIT
- Employed **on-campus** by MIT
- Work must be **incidental** to pursuing a course of study.

### Foreign Students:

- May qualify for exemption if they become residents and meet criteria.

### Non-Qualifying Jobs:

- **Off-campus** employment or jobs with other employers.



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# FICA Taxes - Nonresidents

## Overview

- **Nonresidents:** Must pay **FICA taxes** (Social Security + Medicare) on **wages** for services performed in the U.S.
- **Tax Rate:** 7.65% (6.2% Social Security + 1.45% Medicare) withheld from wages.

## Nonresident Student Exemption

- **Eligible Students:** Nonresidents on **F-1, J-1, M-1, or Q visas** are exempt from FICA taxes for:
  - **On-campus employment** (up to **20 hours/week** during the academic year, **40 hours/week** during summer vacations).
    - Includes **research or teaching assistantships**.
  - **Off-campus employment** authorized by **USCIS** (e.g., Practical Training with proper authorization).
- **Requirement:** Employment must be at or paid by MIT

## Limitations on Exemption

- **Non-Eligible Individuals:**
  - Spouses/children on **F-2, J-2, or M-2 visas**.
  - Employment **not authorized** by USCIS.
  - Employment **not closely connected** to the visa's purpose.
  - Students who change to a **non-FICA-exempt immigration status**.



# FICA Taxes - MIT Payroll Chart

Appointment	Tax Status	Registration Status	Visa Type	FICA Withheld
Grad Student	n/a	n/a	n/a	NO
Undergrad Student	Nonresident	n/a	n/a	NO
Undergrad Student	Resident	Registered student	n/a	NO
Undergrad Student	Resident	Student ineligible to register	n/a	YES
Employee/Hourly	Nonresident	n/a	J1, F1, M1, Q1	NO
Employee/Hourly	Nonresident	n/a	All other	YES
Employee/Hourly	Resident	n/a	All visa types	YES



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# ITIN (Individual Taxpayer Identification Number) - Nonresidents

## What is an ITIN?

- Required for **federal tax filing** if **not eligible** for a Social Security Number (SSN).
- Used by international students/scholars to file U.S. tax returns.

## SSN Eligibility

- **International students/scholars working on-campus at MIT** can apply for an SSN.
- **Guidance:** Visit the MIT ISO website for SSN application details:
  - <https://iso.mit.edu/employment/social-security-number-ssn/>

## Applying for an ITIN

- Use **Sprintax Returns** to access **Form W-7** (ITIN application).
- **If filing with a tax return:**
  - Submit a **certified copy of your passport** from:
    - A **Certifying Acceptance Agent (CAA)**.
    - **Local IRS office**, home country passport office, or embassy.
  - More info: <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>

**Note:** MIT ISO does not offer CAA services but will notify students if this changes.

## Additional Resource

- **Sprintax ITIN Blog:** <http://blog.sprintax.com/how-apply-itin-outside-us/>

# Reportable income

## Residents

- **Taxed on worldwide income:**
  - Includes income from any location (U.S. and foreign sources).

## Nonresidents

- **Taxed only on U.S.-source income:**
  - Income earned outside the U.S. is not taxed.

## Examples of Reportable Income

- **Salaries:** Reported on Form W-2.
- **Taxable fellowships, scholarships, and grants:**
  - Covers costs beyond tuition and related expenses.
  - Reported on Form 1042-S or may have no form.
- **Interest and dividends:** Reported on Form 1099.
- **Royalties, prizes, and awards:** Reported on Form 1099.
- **Real estate rentals and sale proceeds:** Typically no form issued.

# Income Source

Salaries, wages, other compensation = Where services performed

Business income: personal services = Where services performed

Business income: sale of inventory/purchased = Where sold

Business income: sale of inventory/produced = Where produced (allocation may be necessary)

Interest = Residence of payer

Dividends = Whether a U.S. or foreign corporation (some exceptions)

Rents and Sale of real property = Location of property

Royalties: Patents, copyrights = Where property is used

Sale of personal property = Seller's tax home (some exceptions)

Pensions = Where services were performed that earned the pension

Scholarships/Fellowships = Generally, the residence of the payer

# Scholarships, Fellowships, and Grants

## Non-Taxable (“Qualified”) Amounts

- **Eligibility:** Must be a **degree candidate**.
- **Uses:**
  - Tuition and fees required for enrollment.
  - Books, supplies, and equipment **required** for courses.

## Taxable Amounts

- **Includes:**
  - Amounts for **room and board**, travel, research, or equipment **not required** for a course.
  - Amounts for **services provided** to MIT (e.g., research assistant stipends, postdoctoral fellowships).
  - Payments **conditional** on performing services, even if otherwise qualified.

## Tax Withholding

- **Residents:** **Not subject** to tax withholding on taxable amounts.
- **Nonresidents:** **Subject** to tax withholding on taxable amounts.

## IRS Interactive Tax Assistant:

- <https://www.irs.gov/help/ita/do-i-include-my-scholarship-fellowship-or-education-grant-as-income-on-my-tax-return>
- Determine if your scholarship/fellowship/grant is taxable.

# Scholarships, Fellowships and Grants - Residents

**No MIT withholding** on taxable scholarships, fellowships, or grants for **residents**.

**Distinct from W-2 income:**

- W-2 income is for services (e.g., teaching or research assistantships).
- Scholarships/fellowships are **not** tied to services unless specified.

**Taxable (“Non-Qualified”) Amounts**

- **Includes:** Payments for **non-tuition expenses** (e.g., room, board, travel).
- **Requirement:** Report on your **tax return** as income.

**Estimated Tax Payments**

- **May be required** for taxable scholarship/fellowship/grant amounts.
- **No withholding** means you must plan for potential tax liability.

**Documentation**

- **Recipient’s Responsibility:**
  - Obtain documentation to confirm **inclusion** or **exclusion** of income.
  - Example: Letter from MIT stating payment amount and purpose (taxable vs. non-taxable).

**Contact:** Reach out to DLCI for documentation.

# Scholarships, Fellowships, and Grants - Nonresidents

U.S. Source Income Type	Taxable as Income	Withholding Required	Form Received
Qualified Scholarship or Fellowship	No	No	None
Non-Qualified Scholarship or Fellowship	Yes	Yes – 14% absent treaty	1042-S
Prize or Award	Yes	Yes – 30%	1042-S
Compensation	Yes	Yes – varied	W-2
Compensation – non-employee	Yes	Yes – 30% absent treaty	1042-S
Compensation from individual or foreign organization	Yes	No	None
Royalties	Yes	Yes – 30% absent treaty	1042-S

<https://vpf.mit.edu/by-topic/general-tax-information/common-income-types?active=215>



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# Foreign Income and Assets

## Taxable Foreign Income

- **Residents:** Taxed on **worldwide income**, including income sourced outside the U.S.
- **Examples:**
  - **Investment Income:** Royalties, interest.
  - **Real Estate Income:**
    - Rental income from non-U.S. property.
    - Capital gains from property sales (inside or outside the U.S.)

## Tax Relief

- **Foreign Tax Credit:** May offset U.S. tax liability for taxes paid to foreign governments on foreign income.

## Reporting Requirements

- File **Form 8938** if foreign assets total **\$50,000 or more**.
- File **FinCEN Form 114 (FBAR)** if total in foreign bank/financial accounts (with signature authority) exceeds **\$10,000** at any time during the year.

# Federal Estimated Tax Payments

## Why Pay Estimated Taxes?

- Required if **no tax withholding** on income to avoid penalties.
- **Threshold:**
  - Expect to owe **\$1,000 or more** when filing your tax return, **OR**
  - Owed tax in the prior year.

## Payment Requirements

- Pay at least **90% of total taxes owed** through estimated payments.

## Due Dates:

- Residents: April 15, June 15, September 15, January 15 (2026).
- Nonresidents: June 15, September 15, January 15 (2026).

## How to Pay

- Online Options:
  - EFTPS: <https://www.irs.gov/payments/eftps-the-electronic-federal-tax-payment-system>
  - IRS Direct Pay: <https://www.irs.gov/payments/direct-pay>

## Resources

- IRS Publication 505: <https://www.irs.gov/forms-pubs/about-publication-505>
- IRS Estimated Taxes Guide: <https://www.irs.gov/newsroom/basics-of-estimated-taxes-for-individuals>

# Tax Treaties

- ▶ Tax treaties are agreements between the U.S.A. and different countries to exempt income taxes on specific type of income, under a period of time or gross amount limitation
- ▶ Tax treaties can either be applied directly to the payroll payments or claimed with the tax returns filing. The benefit is claimed and applied on an annual basis
- ▶ To claim a tax treaty benefit, the Sprintax Calculus record must be completed with all the forms and documents uploaded. Sprintax Calculus will generate all necessary tax treaty forms, and VPF HR/Payroll will submit form 8233 and supporting statement to the IRS
  - ▶ E-mail [nrtax-payroll@mit.edu](mailto:nrtax-payroll@mit.edu) to confirm completing your Sprintax Calculus record or with any tax treaty-related questions
- ▶ MIT does not withhold taxes on fellowship payments to residents for U.S. tax purposes. Even if the student is eligible for a tax treaty exemption, the tax residency status overrides that - as they are already tax exempt. To note - due to those payments not being taxed, HR/Payroll does not issue a tax form reporting that income. The student is responsible to report any taxable fellowship income with their federal tax returns.



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# MIT Distributed Tax Forms

Tax Form	Types of Payments Reported:	Issued by:	How to Access:
W-2	<i>Salary and wage</i> excluding wages that are exempt under a tax treaty	VPF HR/Payroll <a href="mailto:payroll@mit.edu">payroll@mit.edu</a>	Active students - Atlas Inactive students - MyADP.com  Paper Copy Mailed (if no electronic consent)  Available late January
1042-S (foreign nationals only)	<i>Salary and wage payments</i> to foreign nationals covered by a tax treaty	VPF HR/Payroll <a href="mailto:payroll@mit.edu">payroll@mit.edu</a>	Payroll Paper Copy - Mailed Late February  Electronic copy - Sprintax Calculus (if previously consented), HR/Payroll
	Prizes and awards and summer graduate program fellowships	Accounts Payable: <a href="mailto:b2p@mit.edu">b2p@mit.edu</a>	AP Paper Copy - Mailed Late February
1098-T	<i>Qualified tuition and related payments</i>	Student Financial Services <a href="mailto:sfs@mit.edu">sfs@mit.edu</a>	Electronic - ECSI (Educational Computer Systems, Inc.) - Available February 1



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# Form 1098-T

## What is Form 1098-T?

- A tax statement reporting:
  - **Qualified Tuition and Related Expenses (QTRE)** (Box 1).
  - **Scholarships and Grants** disbursed during the calendar year (Box 5).

## Who Uses It?

- **Residents:** Use Form 1098-T to claim **education tax credits** (e.g., American Opportunity Credit, Lifetime Learning Credit).
- **Nonresidents:** **Ineligible** for education tax credits, so Form 1098-T is generally **not relevant**.

## When is Form 1098-T Issued by MIT?

- Issued to **resident and nonresident students** only if:
  - **QTRE (Box 1)** exceeds **scholarships/grants (Box 5)**.
  - Example: Students who paid **out-of-pocket** for tuition not fully covered by scholarships/grants.

## Requesting Form 1098-T

- **Nonresidents:** If eligible (Box 1 > Box 5), request Form 1098-T from **Student Financial Services**.

# Form 1098-T

## Students Not Receiving Form 1098-T

- **Non-Degree Students:**
  - Enrolled in courses not leading to a post-secondary degree at MIT (e.g., visiting students, executive students).
- **Fully Covered Students:**
  - **Qualified Tuition and Related Expenses (QTRE)** 100% covered by scholarships/grants during the calendar year.

## Accessing Form 1098-T

- **Available:** Electronically via **MITPAY** by end of January.

**More Info:** <https://vpf.mit.edu/irs-form-1098-t-tuition-statement-faq>

# Massachusetts Tax Filings



## Determining MA Residency

### Full-Year Resident:

- Maintain a **permanent place of abode** in Massachusetts, **AND**
- Spend **more than 183 days** in MA during the taxable year.

**Nonresident:** If the above tests are **not met**.



## Filing Requirements

### Nonresidents:

- File **MA Form 1-NR** if income exceeds **\$8,000** and is not exempt under a tax treaty.
- Consider filing MA Form 1-NR to claim a **refund** if income is less than \$8,000 and tax was withheld.

### Residents:

- File **MA Form 1**.
- Provide proof of health insurance via **Form MA 1099-HC** (Individual Mandate).



## Important Note

A federal tax return may still be required, even if filing MA Form 1-NR.



## Resource

### MA Tax Filing Guide:

<https://www.mass.gov/guides/personal-income-tax-for-residents#filing-requirements>



# Massachusetts Tax Filings

## Permanent Place of Abode

- **Non-U.S. Citizens:**
  - Living **off-campus** and **not affiliated with MIT** (e.g., not in MIT housing) may be deemed to have a **permanent place of abode** in Massachusetts.
- **U.S. Citizens:**
  - If **financially supported by parents** (providing more than half of support), residency is typically tied to **parents' state of residence**.
  - Students providing **more than half** of their own financial support may be considered MA residents.

## Form MA 1099-HC (Health Insurance)

- **Purpose:** Provides information needed to complete the Massachusetts tax return (not attached to the return).
- **Requirement:** Proof of health insurance coverage for MA Individual Mandate.
- **Penalty for Non-Compliance:** Up to **50% of the minimum monthly insurance premium** qualified through MA Health Connector.

# Massachusetts Estimated Tax Payments

## When Are Estimated Payments Required?

- Required if **estimated tax liability** exceeds **\$400** for the year.
- **Each installment:** 25% of the required annual payment.

## Payment Process

- Submit with a completed **Massachusetts Estimated Tax Payment Voucher**.
- **Due Dates:**
  - April 15, 2025
  - June 15, 2025
  - September 15, 2025
  - January 15, 2026

## How to Pay

- **Online:** Use **MassTaxConnect**:
  - <https://www.mass.gov/info-details/massachusetts-dor-estimated-tax-payments#make-estimated-tax-payments-online-with-masstaxconnect->

## Additional Resource

- **MA DOR Estimated Tax Guide:**
  - <https://www.mass.gov/info-details/massachusetts-dor-estimated-tax-payments>

# Healthcare Forms



## Form 1095-B

**Purpose:** Reports health insurance coverage to the IRS.

**Details:** Indicates coverage from an insurance company or other provider during the tax year.

**Foreign Insurance:** Must be recognized by the U.S. Department of Health & Human Services as **Minimum Essential Coverage**.

- More info:  
<http://www.cms.gov/CCIIO/Programs-and-Initiatives/Health-Insurance-Market-Reforms/minimum-essential-coverage.html>



## Form MA 1099-HC

**Purpose:** Provides proof of **Massachusetts health insurance coverage** for the tax year.

**Foreign Providers:** Coverage must meet MA state requirements for comparable health services.

**Waiver Requests:** Reviewed by Gallagher Student Health.

- More info:  
<https://www.gallagherstudent.com/students/student-home.php?idField=1424>

# Other States



## When to File in Multiple States

Required if you:

- **Worked** or were a **student** in more than one state (e.g., CA and MA) in the same year.
- **Moved** between states during the tax year.



## Residency Status & Forms

**Nonresident/Part-Year Resident:**

- **Definition:** Less than **183 days** in the state or no **permanent place of abode** (e.g., rental apartment, home).
- **Taxed on:** Income earned in the state or during part-year residency.

**Resident:**

- **Definition:** Live in the state or present for **more than 183 days** with a place of abode.
- **Taxed on:** **Worldwide income** from all sources.

**Form:** Check state-specific forms (varies by state).



## Tax Credits

**Available:** May offset income taxed by multiple states to avoid double taxation.



## Resource

**State Tax Forms:**

<https://taxadmin.org/state-tax-forms/>

# Tax Scams

## Warning Signs

- **IRS Communication:**
  - IRS **never** requests personal details (e.g., SSN, bank info) via unsolicited calls, emails, or texts.
  - Legitimate IRS contact starts with **official written communication** (e.g., mailed letter).
- **Scam Tactics** (common worldwide):
  - Claim you **owe money** to the IRS.
  - Demand “**instant**” **payment** to resolve the issue.
  - Request payment via **vouchers, prepaid credit cards**, or similar methods.

## IRS Goal

- Ensuring **fair and correct taxes** are paid on time, not penalizing without cause.

## How to Protect Yourself

- **Use caution:** Verify any IRS communication through official channels (e.g., IRS website or phone: [www.irs.gov](http://www.irs.gov)).
- **Report scams:** Contact the IRS or Treasury Inspector General for Tax Administration (TIGTA) at [www.tigta.gov](http://www.tigta.gov).

# Tax Preparation

## MIT Tax Workshops

**When:** February/March 2026 for tax year 2025.

**Who:** Separate sessions for **residents** and **nonresidents**.

**Access:** Presentations available on the **VPF website**:

- 2025 presentations already posted.
- This presentation will be available online in the coming weeks.

## MIT Resources

**VPF Website:** Offers tax guidance for both **residents** and **nonresidents**.

**Nonresident Students:**

Access **Sprintax Returns** software via MIT's International Students Office (ISO).

**Note:** MIT cannot provide **personal tax advice**.

## Choosing a Tax Preparer

**IRS Tips:** Guidance on selecting a reputable tax preparer:

- <https://www.irs.gov/newsroom/tips-to-help-taxpayers-choose-a-reputable-tax-return-preparer>

Q&A

