



2022/2023 Foreign Income and Tax Returns Form

Student's Name: _____

Student Emplid: _____

Important Information:

- If a U.S. tax filer earns foreign income, a portion of that income can be excluded from taxable income.
- The excluded portion should be reported as untaxed income on the FAFSA, while the remainder is part of the AGI. (The amount of foreign income that was excluded should be verified using IRS Form 2555 or 2555EZ.)
- If the applicant (or the applicant's parents) earned foreign income and paid taxes to a central foreign government, the income and taxes paid should be treated the same as U.S. income and taxes paid.
- Information from the foreign tax return would be reported on the FAFSA and for verification purposes, the foreign return would be considered equivalent to an IRS Form 1040.
- If the applicant (or the applicant's parents) earned foreign income but did not pay any taxes on that income, it should be reported as untaxed income.
- In all cases involving foreign income, the value of the foreign income and taxes must be reported in U.S. dollars, using the exchange rate at the time of application.
- The campus financial aid offices can only accept foreign tax returns that have been converted into USD.

Parent(s) or Student – In 2020 my spouse/domestic partner and/or I (Check applicable item below):

- Filed taxes in a country other than the United States.** (Please attach 2020 tax documentation.)
- in the country where I/we earned the calendar dates for the tax year are:

_____ through _____

(Jan. 1, 2020 – Dec. 31, 2020. If tax year includes 2019 or 2021, use the most recent tax year that ended before April 1, 2021.)

- **If married, my spouse and I filed taxes:**

Jointly

Separately

- Earned income outside the United States and are not required to file taxes in any country.** (Please attach 2020-year end income statement from employer and other income documentation if available.)

In some countries the tax system does not operate as it does in the U.S., and people in those countries can earn a substantial amount of income and pay taxes without having to file a return. In such a case the person would correctly indicate that he or she did not file a tax return, and nothing will be reported for AGI or income tax paid. When that happens, he or she should report any *net income that is earned from work* in Question 38, 39, 86, or 87, as appropriate, of the FAFSA form and not as untaxed income in Question 44h or 92h, which is where untaxed foreign income **not** earned from work should be reported. This ensures that the income is properly included in the EFC calculation; for non-tax filers, income earned from work is used in place of the AGI and to determine eligibility for the simplified needs test (SNT) and automatic zero EFC.

- Work for the United Nations or one of its subsidiaries.** (Please attach 2020-year end income statement.)

Parent 1			
Name:			
Country:			
	Amount	Foreign Currency	U.S. Dollar Conversion
Income from Work / Salary			
Adjusted Gross Income			
Taxes Paid *			

* Report total of national income and social insurance tax. Include neither regional nor property taxes.

Parent 2			
Name:			
Country:			
	Amount	Foreign Currency	U.S. Dollar Conversion
Income from Work / Salary			
Adjusted Gross Income			
Taxes Paid *			

* Report total of national income and social insurance tax. Include neither regional nor property taxes.

I certify that the information above is true and complete.

Parent # 1 name (please print)	Parent # 1 signature	Date
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Parent # 2 name (please print)	Parent # 2 signature	Date
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We cannot accept Electronic Signatures.

You may submit a completed form using the following methods:

1. Noles File transfer (NiFTy): <https://nifty.fsu.edu/>
 - a. If using NiFTy, please note: use the email financialaid@fsu.edu.
2. Fax: (850) 644-6404
3. Mail: Office of Financial Aid, 282 Champions Way, Suite 4400A University Center, Tallahassee, FL 32306-2430