

# Tax Day

By Karen Zhang

Karen in America



在美国，几乎每个成年人都要和国税局打交道。每年的4月15日是美国的税收日，在这一天之前，每个符合纳税条件的人都要向国税局申报缴税，包括一些在美国的外国人。那么，美国的税收制度是怎样的？在美国的外国人需要申报哪些税种以及如何申报呢？让我们一起来看看Karen的介绍吧。

An American once told me that you can't live in America without paying taxes. I didn't take it seriously until I got to America. Whether you're a foreigner or a citizen in the States, as long as you have made money, every year you must file individual income tax returns to the federal and state governments. If you're living in a city, you're also required to file tax returns to the municipal<sup>[市政的]</sup> government.

The deadline is known as Tax Day, which usually falls on April 15. In spring you'll see all kinds of TV commercials about paying taxes. This time of the year is also the busiest for accounting firms. However, if you're not rich enough to hire an accountant to figure out your income taxes, you may get help from various

tax-returns software, or simply rely on a complicated tax return manual<sup>[手册]</sup> that comes in the mail from the Federal Internal Revenue Service (IRS)<sup>[美国国税局]</sup>.

I used to work on campus. So I received my Form W-2 from the university in spring. Form W-2 is a U.S. federal tax form issued by employers. It states how much an employee was paid in a year. And this form is very useful in filing my tax returns, although as a foreign

student, I didn't earn enough to pay income taxes.

If you're a foreign student in America, you must also file Form 8843 regardless of whether or not you are employed. It's a statement for exempt<sup>[免除]</sup> individuals and individuals with a medical condition. The form goes to the Department of the Treasury<sup>[财政部]</sup>.

I remembered our international affairs director said that if we, international students, don't file these forms, we'll face consequences when we leave or return to the States. An immigration officer has the right to detain us or prohibit<sup>[禁止]</sup> our entry because of it.

It sounds horrible, doesn't it? No wonder Americans have mixed feelings about the IRS. So every year I file my tax returns weeks early. I can't wait to be a good foreigner in America. When in the U.S., do as the Americans do—complain and then pay your taxes. ☺