**UH Foreign Student Scope**

**Tax Year 2019**

F, J, M, or Q visa only

Student only

No exemption for spouse or dependents

Income only from:

Wages

Scholarships

Bank interest (not reportable)

No income from:

Self-employment

Dividends

Capital gains

Pensions, annuities

Rents, royalties

Gambling

Deductions

No itemized deductions except state income tax reported on W-2 (rare in Texas)

Standard deduction only for students from India

No credits

No dual status alien (both resident and non-resident in same year)