**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)