

Imagine you're going to someone's house for the first time, but you're lost, and you ask someone, someone local for directions, and they try to help you by telling you the street number, house number, and maybe some obvious monument to help you find it easier, but you still feel lost despite their best ability and intentions to guide you. I recently faced a similar situation regarding my tax situation in the USA as an international graduate student. My university, [UCSB](#), has a variety of resources available to assist students, particularly international students, in navigating their tax situations, and I was confident that I would be able to navigate my specific tax situation with ease. I followed their specific instructions, read their emails, and explore the tax resources they have made available for us, such as the accessibility to glacier software to file our federal tax returns, the discount code to access Springtax software, and they even provided us with some sample forms to fill out our tax forms, but when I filed my state taxes, I received notice from the California Franchise Tax Board (the equivalent of one's state's tax institution) that I owed them \$520.81. Now, I have no problem owing money to the tax department and paying it, but it surprised me that no one in my program (in my class or batch) who is in a similar situation, namely being international, on a fellowship, and not an employee (including a teaching assistantship), has to pay any taxes. At that point, it dawned on me that I had done something wrong, and the first mistake I realized was that the sample form I had used was for part-year residents (living in California as a resident for some time of the year for which taxes are filed) of California, whereas I am a non-resident of California (not a resident of California). The second issue was that I am not employed, but on fellowship or scholarship, which means my tax situation is unique. It is also unique in a way that my country has no tax treaty (like a signed deal or agreement) with the USA, so I am subject to 14% flat rate tax withholding on the money I received, even though the money in question is not earned but is a scholarship. This bummer or tax situation made me realize that as humans, we also

have a distinct kind of privilege: the privilege of knowing certain bureaucratic/institutional social scripts ahead of time, and most people assume that we must be aware of those social scripts by default. For example, I spoke with one tax expert to assist me with the situation, and they assumed that I knew what credit and dividend meant. And when I told them that I was unfamiliar with the vocabulary they were using, they didn't understand. They assume, just as bankers do, that you must understand what debit/credit is, what interest is, in a way your friends assume that you know what Zelle and Venmo are. It may surprise you, but most of the world's population, at least those who live in Pakistan or are part of my social circle, are unaware of these terms. Most of you reading this probably have no idea what a tax treaty, resident or non-resident, is. Similarly, different websites for tax resources in the United States (or, I assume, anywhere else in the world) assume that you know English (or any of the languages they use), that you can fully comprehend the language, and that [Springtax](#) is a software and that you must understand what a software is, or that [TurboTax](#) is a service that assists you with your taxes and you know what TurboTax is. In these situations, the most difficult part is to make others realize that we do not know what they are talking about, and the chances are that they will even not understand your situation, but that is okay, and you must accept that, as one of person I know told me that people might not understand where you are coming from. For example, I don't understand why my mother believes that if it's raining in Karachi, Pakistan, it must be raining in Santa Barbara, USA, and in those situations, all I can do is accept that I have access to certain social scripts that my mother does not, and we must live with it and may be that is what being human means.

Oh, but do I have any advice on filing taxes? I do, but please keep in mind that these tips are based on my specific situation as an international Pakistani doctoral student in the USA, on a fellowship/scholarship (not a teaching assistantship), do not have tax forms like W-2, no tax payers

identification number (ITIN), and no Social Security Number (something similar to our national identity card number in Pakistan):

1. If you are in the USA and have your social security number or taxpayer number (ITIN), you can easily hire someone to do your taxes and provide them with the necessary tax forms and information. You just have to figure out which forms you need and from where.
2. If you need to do your own taxes and don't have a taxpayer or social security number, relax, have a cup of tea, sit in a comfortable chair, and be prepared for a long and complicated journey, similar to the slogan "process is the punishment". The closest analogy to filing/submitting taxes is proving a theorem in mathematics and coding in computer science, so if you lack patience, diligence, and detail orientation, this journey may be frustrating. If you are doing your taxes in the USA, remember that most of the instructions are in English, and the vocabulary is not that easy.
3. Now find out the number of bureaucratic levels at which you need to file/submit the taxes. For example, in the USA you must pay taxes at both federal and state levels. Federal government in Pakistan is like central government; state in Pakistan is like provincial government.
4. Find out the deadlines for submitting/filing taxes.
5. Familiarize yourself with tax vocabulary. Assume you're a millennial attending a Gen Z party. Determine which terms best describe your tax-tual subjectivity.
6. Now consider it as an admission process to a university or college where you need at least two sets of documents, one set of documents or forms that a school provides you to fill and one set of documents or forms you have to attached to those forms. Determine which forms you need to attach, and which forms you need to fill.
7. Find out where to obtain those two types of forms. In the USA, the IRS (the organization that is equivalent to your country's tax authority on a federal level) and state tax websites, such as the

California Franchise Board for California, usually have the forms you need to fill out. For supporting or the forms that you need to fill these forms or to attached with them, ask the institution you are affiliated with. In my case that institution was my university.

8. Take a seat, relax, and don't expect to complete your taxes in an hour and a half before meeting your friends. It may take a day or more if this is the first time you are doing your taxes. It took me four days.
9. Begin by reviewing the instructions that are specific to your forms and ensure that you follow them with the utmost care and diligence. For example, if the instruction specifies form 1042, locate form 1042 and not 1042-S. Follow the instructions. Not like you follow the recipe or Ikea instructions, but like you do when solving a math problem or when your phone says you only have one more try to unlock it before it is blocked. Trust me, a minor error and you must start over and over.
10. Do not print the forms; instead, try to fill them in electronically, that is, edit them directly on your computers. This will save you paper and help you remove your errors easily when you make mistakes, and believe me, you will.
11. If you're stuck, you can either call customer service or pay for an online tax service, both of which will incur costs. The former comes in the form of a cognitive currency and the latter comes in the form of trade currency (you know money, social ontologists beloved example or paradigm case).
12. Finally, but just as importantly, proceed at your own risk and be ready for a mentally taxing process. If someone tells you they have completed their own taxes, don't be envious or impressed; chances are they made a mistake they didn't realize.

But why endure this process? and is this cognitive taxation justified? Should dealing with these complex bureaucratic institutions be part of our commonsense scripts or our social subjectivity?

Do we need "taxpayer subjectivities?" These are some interesting (if not as big as many would say) philosophical questions to explore if you are interested.

How was my own situation? (If you are curious about that?)

I ended up using Springtax to send the amended (revised form) form for California state taxes, which needed 540NR form along with 540NR adjustment forms and Schedule X form (explaining why I am sending the form again), along with federal tax forms that glacier software generated for me (if you are first year graduate students at UCSB you will have access to the glacier software). As a supporting document to fill my tax forms I needed a 1042-S (B copy) from my university not the bank (they also send you the 1042S form, so do not confuse them). I did not receive my taxpayer identification number or social security number, so I could not use other online tax services. Furthermore, the instructions on the tax institution website were confusing for some sections, especially when calculating your income according to the California state, and at this point, the process was frustrating, so I chose Springtax. The software is intended to help non-residents, but it assumes that you know the tax vocabulary, and there is no solution to that assumption unless you were born or bred in a family/social milieu that was involved in the tax industry, or if you are an educated male in countries such as Pakistan who file taxes on a regular basis, etc. The closest analogy I've come up with for understanding this assumption is from medical consent forms. In the United States, before any medical procedure, they will ask you to sign a consent form, and on these forms, they may ask you if you are allergic to something, with the options being yes or no, so the assumption that is built into the question is that you are allergic to something or not, but if you are someone like me, you may think that my answer is, "not that I am aware of", but there is no such option provided to you. Similarly, these softwares have some built-

in assumptions that you can only live with and that's where the distinct type of privilege that I am talking about comes in handy.