

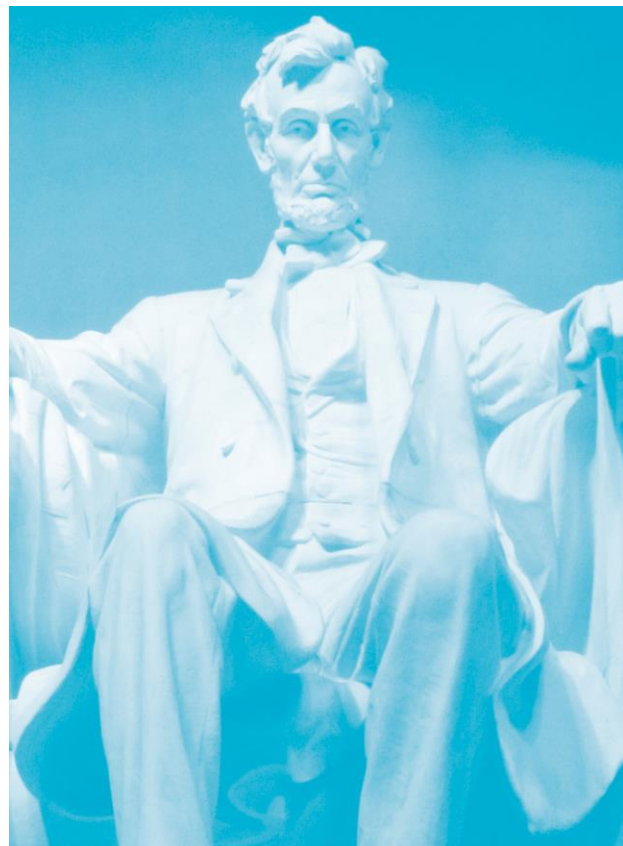
6744

VITA/TCE Volunteer Assistor's Test/Retest

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2023 Returns

Volume 6 of 6



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Residency Status, Form 8843, and Filing Status

Introduction

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

1. George entered the U.S. on July 30, 2020 as a student in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2023. For 2023 federal income tax purposes, George is a _____.
 - a. Resident alien
 - b. Nonresident alien

2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2019 to May 2021 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2022 in J-1 immigration status. For 2023 federal income tax purposes, Amelia is a _____.
- a. Resident alien
 - b. Nonresident alien
3. Lucas was a student in F-1 immigration status from December 2014 through June 2022. In August of 2023, Lucas returned to the United States as a graduate student. For 2023 federal income tax purposes, Lucas is a _____.
- a. Resident alien
 - b. Nonresident alien

4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2019. He has **not** changed his immigration status. For 2023 federal income tax purposes, Antonio is a _____.
- a. Resident alien
 - b. Nonresident alien
5. Elise was in the U.S. as a child in J-2 immigration status with her parents from 2011 through 2014. She re-entered the U.S. in 2022 as a student in J-1 immigration status. The time she was present in the U.S. as a child is considered when determining her total number of years with exempt days.
- a. True
 - b. False

6. Sara entered the United States on July 30, 2019 in J-1 student immigration status. On July 10, 2022, her husband Joseph joined her in J-2 immigration status. Sara and Joseph had no income in 2023 along with **not** claiming any treaty benefits. Which form(s) should both Sara and Joseph file for 2023?
- a. No forms
 - b. Forms 1040-NR and Forms 8843
 - c. Forms 8843
 - d. Form 1040 filing married filing jointly

7. Sara and Joseph from Question 6 had a son, Alexander while here in the U.S. on December 5, 2022. For 2023, how many Form(s) 8843 does Sara's family need to file?
- a. 0
 - b. 1
 - c. 2
 - d. 3
8. Sophie and Yves have been in the U.S. in F-1 immigration status, since August 2017. Their 12-year old son, Vincent, has been attending boarding school since June 2016 on F-1 immigration status. For 2023, who must file Form 8843?
- a. Sophie and Yves
 - b. Vincent
 - c. All three of them
 - d. None of them

9. Celeste is from Pakistan and is a Ph.D. student in communications engineering who is going to defend her dissertation in June 2024. She arrived in the U.S. as a student in F-1 immigration status on July 20, 2020. For 2023 federal income tax purposes, Celeste is a _____.
- a. Resident alien
 - b. Nonresident alien
10. Marcus is a junior majoring in biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 2, 2020. Marcus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2024. For tax purposes, Marcus is considered a nonresident alien.

- a. True
 - b. False
11. Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2023. He does **not** have a tax identification number and he did **not** work or receive a scholarship in 2023, but had \$75 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses. Nico must file both a Form 1040-NR and Form 8843 for 2023.
- a. True
 - b. False
12. Bo entered the U.S. in J-1 immigration status as a trainee in January 2021 and lives alone. His wife, Mei, could **not** accompany him because she had to care for her ailing parents. Bo must file as a _____ even

though his spouse was not present in the U.S.

- a. Single
- b. Qualifying Surviving Spouse (QSS)
- c. Married Nonresident Alien

13. Alex and Kim were married in March 2019. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego where he is completing his graduate work. However, Kim left him in March 2023 and has **not** been heard from since. Her parents will **not** tell him where she lives. Because Alex does not know Kim's whereabouts, he can file using the Single filing status.

- a. True
- b. False

Scenario 1: Enrique Satō

Use the following information to prepare Form 8843.

- Enrique Satō came to the U.S. to study on August 1, 2020, in F-1 immigration status. His passport number is 4682936 and it was issued by his home country, Peru. His home address is 31 Rue de Santos, Lima, 07001, Peru. His address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. His U.S. taxpayer identification number is XXX-XX-XXXX.
- Enrique is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555XXXX. His specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 222 Tread Blvd., Lauderdale,

MN 55000, telephone 612-555-XXXX ext. 1267.

- Enrique has not taken steps to apply for permanent residency. Enrique had no income, so he is not required to file any other tax forms. Enrique has not left the U.S. since arriving.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions

Scenario 1: Enrique Sato Test Questions

To answer the following multiple choice questions, refer to the Form 8843 you completed for Enrique Satō.

14. Enrique reports his most current nonimmigrant status on line 1b.
 - a. True

- b. False
15. Enrique should put 365 days on line 4b, for days of exempted presence for 2023.
- c. True
 - d. False
16. What parts of Form 8843 does Enrique need to complete?
- a. Part I
 - b. Part II
 - c. Parts I and II
 - d. Parts I and III
17. Enrique must submit his Form 8843 for tax year 2023 by April 15, 2024?
- 18. True
 - 19. False

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Margarita, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,400 on qualifying education expenses. She is **not** eligible to claim an education credit on her tax return.
 - a. True
 - b. False
19. Ji-yoo received \$73 of dividend income on U.S. stocks she purchased online.

She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. How much of Ji-yoo's dividend income will be taxed at 30%?

- a. \$0, it's taxed at the ordinary rate
- b. \$0, Per Publication 4011, the correct tax rate is 15%
- c. \$73

20. Marie and Nathan are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2023. They paid \$3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They will **not** be able to claim these expenses on a U.S. tax return.

- a. True
- b. False

21. Antero is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2023. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Should Antero include his wages anywhere on Form 1040-NR?
- a. Yes
 - b. No
22. Gus is a student in the U.S. in J-1 immigration status as of October 15, 2023. Under the terms of his visa, he is permitted to work in the U.S. What tax identification number should Gus apply for?
- a. SSN
 - b. ITIN
 - c. None
23. Elena, a student in F-1 immigration status from Romania, is on the basketball team. She arrived in the

U.S. on June 18, 2023 on a full athletic scholarship that includes \$10,000 for her room and board and \$35,000 for tuition and fees. What amount will be taxable on her Form 1040-NR?

- a. \$0
- b. \$10,000
- c. \$35,000
- d. \$45,000

24. Gunther is a student in the U.S. in F-1 immigration status. He arrived from Germany on July 13, 2021. Gunther worked in the bookstore and earned \$2,500 in wages and had federal income tax withholding of \$215. Gunther is only required to file Form 8843 for 2023.

- a. True
- b. False

Scenario 2: Kim Lee

Use the following information to prepare Form 1040-NR.

- Kim Lee, a citizen of South Korea, came to the United States in F-1 immigration status (number 3344123344) on January 01, 2023.
- He has remained in the country since then and is a full-time student at the local university. Kim, born July 25, 2001, is single. He began working at the university on February 10, 2023.
- He filed the proper withholding and treaty forms with the university payroll office before beginning his job. Since filing these forms correctly, he received a Form 1042-S for the treaty benefit for his wages. Kim was not in the U.S. before and therefore, has not filed an U.S. tax return in any prior year.

- Kim also received a scholarship from the university he was attending. He filed the appropriate forms to claim his treaty benefit for the scholarship. Therefore, he received a Form 1042-S.
- Kim's address in South Korea is Bldg. 102 Unit 304, Sajik-ro-3-gil (Street) 23, Jongno, Seoul (South Korea) 30174. If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 123456789 and the account number is 98765432100. He doesn't want to designate anyone to discuss his return with the IRS. He did not take any affirmative steps to apply for permanent residence in the U.S. Kim's U.S. income will not be taxed in his home country.
- Using the following information (two Forms 1042-S and a Form W-2), complete Kim's federal income tax

return. (Kim would also need to file Form 8843, but assume that he has already completed that on his own.)

- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

Forms W2 & 1042-S, Page 1

22222		a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) XX-XXXXXXX			1 Wages, tips, other compensation 8,500.00		2 Federal income tax withheld 800.00		
c Employer's name, address, and ZIP code State University 122 Main Street Your City, YS XXXXX			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Kim Last name Lee Suff. 245 2nd Street International Hall Your City, YS XXXXX			11 Nonqualified plans		12a		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State Employer's state ID number YS XX-XXXXXXX		16 State wages, tips, etc. 8,500.00		17 State income tax 80.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2023		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy A for Internal Revenue Service	
0123456789		UNIQUE FORM IDENTIFIER		<input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.			
1 Income code 20		2 Gross income 2,000		3 Chapter indicator. Enter "3" or "4" 3		3a Exemption code 04	
				4a Exemption code		4b Tax rate	
5 Withholding allowance		6 Net income		7a Federal tax withheld		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>	
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>		8 Tax withheld by other agents		9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()		10 Total withholding credit (combine boxes 7a, 8, and 9)	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		12a Withholding agent's EIN XX-XXXXXXX		12b Ch. 3 status code 23		12c Ch. 4 status code	
12d Withholding agent's name State University		12e Withholding agent's Global Intermediary Identification Number (GIIN)		12f Country code		12g Foreign tax identification number, if any	
12h Address (number and street) 122 Main Street		12i City or town, state or province, country, ZIP or foreign postal code Your City, YS XXXXX		13a Recipient's name Kim Lee		13b Recipient's country code KO	
13c Address (number and street) 245 2nd Street, International Hall		13d City or town, state or province, country, ZIP or foreign postal code Your City, YS XXXXX		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code 23	
				13g Ch. 4 status code		13h Recipient's GIIN	
				13i Recipient's foreign tax identification number, if any		13j LOB code	
				13k Recipient's account number		13l Recipient's date of birth (YYYYMMDD)	
				14a Primary Withholding Agent's Name (if applicable)		14b Primary Withholding Agent's EIN	
				15 Check if pro-rata basis reporting <input type="checkbox"/>		15a Intermediary or flow-through entity's EIN, if any	
				15b Ch. 3 status code		15c Ch. 4 status code	
				15d Intermediary or flow-through entity's name		15e Intermediary or flow-through entity's GIIN	
				15f Country code		15g Foreign tax identification number, if any	
				15h Address (number and street)		15i City or town, state or province, country, ZIP or foreign postal code	
				16a Payer's name		16b Payer's TIN	
				16c Payer's GIIN		16d Ch. 3 status code	
				16e Ch. 4 status code		17a State income tax withheld 0.00	
				17b Payer's state tax no. XX-XXXXXXX		17c Name of state YS	

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2023)

Form 1042-S, Page 2

Form 1042-S Department of the Treasury Internal Revenue Service		Foreign Person's U.S. Source Income Subject to Withholding Go to www.irs.gov/Form1042S for instructions and the latest information.				2023		OMB No. 1545-0096									
		0123456789 UNIQUE FORM IDENTIFIER				<input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.		Copy A for Internal Revenue Service									
1 Income code 16	2 Gross income 6,000	3 Chapter indicator. Enter "3" or "4" 3		3a Exemption code 04 3b Tax rate .		4a Exemption code 4b Tax rate .		13e Recipient's U.S. TIN, if any									
5 Withholding allowance								13f Ch. 3 status code 23									
6 Net income								13g Ch. 4 status code									
7a Federal tax withheld								13h Recipient's GIIN									
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>								13i Recipient's foreign tax identification number, if any									
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>								13j LOB code									
8 Tax withheld by other agents								13k Recipient's account number									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()								13l Recipient's date of birth (YYYYMMDD) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									
10 Total withholding credit (combine boxes 7a, 8, and 9)								14a Primary Withholding Agent's Name (if applicable)									
11 Tax paid by withholding agent (amounts not withheld) (see instructions)								14b Primary Withholding Agent's EIN									
								15 Check if pro-rata basis reporting <input type="checkbox"/>									
12a Withholding agent's EIN XX-XXXXXXX		12b Ch. 3 status code 23		12c Ch. 4 status code				15a Intermediary or flow-through entity's EIN, if any									
12d Withholding agent's name State University								15b Ch. 3 status code									
12e Withholding agent's Global Intermediary Identification Number (GIIN)								15c Ch. 4 status code									
12f Country code		12g Foreign tax identification number, if any						15d Intermediary or flow-through entity's name									
12h Address (number and street) 122 Main Street								15e Intermediary or flow-through entity's GIIN									
12i City or town, state or province, country, ZIP or foreign postal code Your City, YS XXXXX								15f Country code									
								15g Foreign tax identification number, if any									
13a Recipient's name Kim Lee		13b Recipient's country code KO						15h Address (number and street)									
13c Address (number and street) 245 2nd Street, International Hall								15i City or town, state or province, country, ZIP or foreign postal code									
13d City or town, state or province, country, ZIP or foreign postal code Your City, YS XXXXX								16a Payer's name									
								16b Payer's TIN									
								16c Payer's GIIN									
								16d Ch. 3 status code									
								16e Ch. 4 status code									
								17a State income tax withheld 0.00									
								17b Payer's state tax no. XX-XXXXXXX									
								17c Name of state YS									

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2023)

Scenario 2: Kim Lee Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Kim Lee.

25. Is \$8,500 the amount entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
- a. Yes
 - b. No
26. Is \$8,500 the amount of adjusted gross income on the Form 1040-NR?
- a. Yes
 - b. No

27. Is \$880 the amount of Itemized deductions on the Form 1040-NR?
- a. Yes
 - b. No
28. Is \$8,420 the amount for taxable income on the Form 1040-NR?
- a. Yes
 - b. No
29. What is the total amount entered for Total income exempt by a treaty from Schedule OI?
- a. \$0
 - b. \$2,000
 - c. \$6,000
 - d. \$8,000

Scenario 3: Rudra Ram

Use the following information to prepare Form 1040-NR.

- Rudra Ram, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on September 1, 2021. He has remained in the country since then and is a fulltime student at the local university.
- Rudra was born on July 30, 2000, and is single. He filed the proper treaty and withholding forms with the university payroll office. Rudra has filed a U.S. tax return Form 1040-NR for 2022. His address in India is B block, GK II, New Delhi – South, Delhi NCR, India.
- If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss his return with the IRS. Rudra has not

taken any steps to apply for permanent residence in the U.S.

- He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Rudra's federal income tax return. (He has already completed his Form 8843.)
- Rudra received \$25 in bank interest from an account he opened with money from his parents, this money is not connected with a U.S. trade or business.
- He owed additional State Income tax when he filed his taxes last year. He mailed a payment of \$85 on April 1, 2023 to his state.
- He donated \$100 to the American Red Cross as a charitable contribution.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222		a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008				
b Employer identification number (EIN) XX-XXXXXXX			1 Wages, tips, other compensation 25,000.00		2 Federal income tax withheld 2,700.00			
c Employer's name, address, and ZIP code First University 486 Main Street Your City, Your State XXXXX			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial Rudra 22 Forest Blvd. Your City, Your State XXXXX f Employee's address and ZIP code			Last name Ram		Suff.		11 Nonqualified plans	12a Code
							13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b Code
							14 Other	12c Code
							12d Code	
15 State YS	Employer's state ID number XX-XXXXXXX	16 State wages, tips, etc. 25,000.00	17 State income tax 1,500.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

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Scenario 3: Rudra Ram Test Questions

Directions

To answer the following questions, refer to the Form 1040-NR you completed for Rudra Ram.

31. What is the Adjusted Gross Income (AGI) on Form 1040-NR?
- a. \$17,000
 - b. \$22,000
 - c. \$25,000
 - d. \$25,500
32. Rudra Ram is a student who is considered a resident of India. According to the U.S.-India Tax Treaty, he can take the standard deduction instead of itemizing.
- a. True

b. False

33. Rudra will have a refund on Form 1040-NR?

a. True

b. False

34. The taxable income line on Rudra's Form 1040-NR shows \$11,150.

a. True

b. False

Scenario 4: Sonya Ivanov

Use the following information to prepare 2023 Form 1040-NR.

- Sonya Ivanov is a resident of Bulgaria (visa number 38755219). She arrived in the United States in F-1 immigration status on September 1, 2021 as a full-time student. Sonya is 25 years old, single, born on July 11, 1998. Her address in Bulgaria is Vna 74117

Varna, Grand Mol Varna, 9021
Bulgaria.

- Sonya has not taken any steps to apply for permanent residence in the United States. Sonya did not file a Form 1040-NR in 2022 as she did not work that year. She started a new job with the university bookstore on January 20, 2023.
- If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 789654321 and the account number is 011233456789. She will not be taxed by the Bulgarian government on the income she has earned in the United States. Assume Sonya has already completed her Form 8843, and prepare her federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Miss Ivanov

failed to respond to the university in time for them to properly issue Form 1042-S for her treaty-exempt income. However, she is still entitled to take her treaty benefit on her tax return instead.

- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222		a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008									
b Employer identification number (EIN) XX-XXXXXXX			1 Wages, tips, other compensation 15,220.00		2 Federal income tax withheld 622.00								
c Employer's name, address, and ZIP code College Town University 23 Southwest Street Your City, Your State XXXXX			3 Social security wages		4 Social security tax withheld								
			5 Medicare wages and tips		6 Medicare tax withheld								
			7 Social security tips		8 Allocated tips								
d Control number			9		10 Dependent care benefits								
e Employee's first name and initial Sonya 2375 Linwood Blvd. Your City, Your State XXXXX			Last name Ivanov Suff.		11 Nonqualified plans		12a Code						
					13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b Code						
					14 Other		12c Code						
							12d Code						
f Employee's address and ZIP code													
15 State YS		Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. 15,220.00		17 State income tax 220.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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Scenario 4: Sonya Ivanov Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Sonya Ivanov.

- 34. Sonya is allowed to exclude \$9,000 of her wages as a treaty benefit on Schedule OI?
 - a. True
 - b. False

- 35. The total amount of the W-2, box 1, wages, salaries, tips, is reported on the Total amount from Form(s) W-2, box 1 line of the Form 1040-NR.
 - a. True
 - b. False

36. Form 1040-NR, schedule OI, line G shows Sonya's treaty benefit information.
- a. True
 - b. False
37. Sonya is entitled to itemize her deductions.
- a. True
 - b. False

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who first arrived in the U.S. in 2019. Can she file Form 843 to receive a refund of these taxes?

- a. True
- b. False

39. Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare tax withholding, while Jose's does not. Maria is **not** entitled to the exclusion of Social Security and Medicare tax withholding as a spouse.

- a. True
- b. False

40. Li, an international student from People's Republic of China, received \$10,100 of interest income in 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2020. He also had a \$100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule D. **a.**
- a. True
 - b. False
41. Arthur entered the United States for the first time in 2021. He is a resident of France and is in F-1 immigration status. Arthur won \$1,200 at the local casino. Arthur will report the \$1,200 on Schedule NEC.
- a. True
 - b. False

42. George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2023, born in the U.S. George is required to file a federal income tax return. Which of the following is a true statement?
- a. He can claim exemptions for himself, his wife and his two children.
 - b. He only can claim the earned income credit for his U.S.-born child.
 - c. The personal and/or dependency exemption deduction for 2022 is \$0 through 2025.
 - d. None of the above
 - e.

43. Quang, a graduate student from Vietnam, is in F-1 immigration status. He has been here since April 1, 2023. He has receipts for his donations to his church in Vietnam. Quang can claim these charitable contributions on Form 1040-NR.
- a. True
 - b. False
44. Adi is in F-1 immigration status from Chile. He entered the United States in August 2020 and enrolled as a full-time undergraduate student. Adi is pursuing his first degree in mathematics. What credit does Adi qualify for in 2023?
- a. American opportunity credit
 - b. Lifetime learning credit
 - c. None of the above

45. Margarita is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Margarita **cannot** have her return prepared at any Foreign Student and Scholar VITA site, because she has capital gain income.

- a. True
- b. False

46. Some students and scholars may owe money with their tax return. Generally, nonresidents have the option to set up an installment agreement.

- a. True
- b. False

47. Viktor, who is from Russia, earned wages of \$12,335 in 2022. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022 which lowered his taxable income. Viktor received a state refund of \$200 in 2023 from the 2022 tax return. Will Viktor report his state tax refund as income on his Form 1040-NR in 2023 or amend his 2022 return?
- a. He needs to include the state income tax refund on his 2023 federal return.
 - b. He will remove the \$125 state taxes from his 2022 deductions with an amended return.
 - c. He does **not** need to do anything with his state income tax refund.

48. Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan to help pay the tuition through her school's financial aid office. Letizia graduated in December 2022 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid \$65 in interest during 2023. Where can Letizia claim this interest?
- a. Itemized deduction
 - b. Adjustment to income
 - c. Credit
 - d. None of the above
49. Luis, a student from Malta, had \$7,500 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
- a. True

b. False

50. Shakir is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in May of 2023. He had \$16,500 in wages reported on Form W-2 and \$45 in dividend income. Shakir must complete both Schedules OI and NEC with his Form 1040-NR.

a. True

b. False

2023 VITA/TCE Foreign Student Retest for Volunteers

Directions

Welcome to the Link & Learn Taxes Foreign Student Retest. The retest requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete

the retest at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this retest on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this retest.

Volunteers who use tax preparation software to complete the retest need to make sure they are using the final 2023 version.

Residency Status, Form 8843, and Filing Status

Directions

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 Resident/Nonresident questions and 4 scenario-based multiple-choice questions.

Read the interview notes for each scenario from the original test.

Allow approximately 20 minutes to complete this segment.

1. George entered the U.S. as a student on July 30, 2020 in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2023. For federal income tax purposes, George is a resident alien for 2023.
 - a. True
 - b. False
2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2019 to May 2021 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2022 in J-1 immigration status. For federal income

tax purposes, Amelia is a nonresident alien for 2023.

- a. True
- b. False

3. Lucas was a student in F-1 immigration status from March 2019 through June 2022. In August of 2023, Lucas returned to the United States as a professor. For federal income tax purposes, Lucas is a resident alien for 2023.

- a. True
- b. False

4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2019. He has not changed his immigration status. For federal income tax purposes, Antonio is a resident alien for 2023.

- a. True
 - b. False
5. Elise lived with her parents in F-2 immigration status in the United States from August 2012 to June 2014. She returned to the U.S. to attend college in F-1 immigration status on December 5, 2020. Elise needs to file Form 8843 for 2023.
- a. True
 - b. False
6. Sara entered the United States on July 30, 2019 in J-1 student immigration status. On January 10, 2022, her husband Joseph joined her in J-2 immigration status. Since Sara and Joseph are nonresident aliens with no income and no treaty benefits to claim, Form 1040-NR does not need to be filed, however both have a requirement to file Form 8843.

- a. True
 - b. False
7. Sara and Joseph from Question 6 had a son, Alexander, while here in the U.S. on December 5, 2022. A Form 8843 does **not** need to be filed for Alexander for 2023.
- a. True
 - b. False
8. Sophie and Yves have been in the U.S. as students in F-1 immigration status, since August 2017. Their 12-year-old son, Vincent, has been attending a boarding school in the U.S. since June 2016 in F-1 immigration status. Sophie, Yves, and Vincent all need to file Form 8843 for 2023.
- a. True
 - b. False

9. Celeste is from Pakistan and is a Ph.D. student in communications engineering who is going to defend her dissertation in June. She arrived in the U.S. as a student on July 20, 2020. Celeste is a resident alien for tax purposes in 2023.
- a. True
 - b. False
10. Marcus is a junior majoring in biology. He is in the U.S. in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on December 30, 2020. Marcus worked in a lab on campus in an approved summer internship program for a company in New York. He will graduate in May, 2024. Marcus is considered a resident alien for tax purposes.
- a. True

b. False

11. Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2023. He does **not** have a tax identification number and he did not work or receive a scholarship in 2023, but had \$75 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses.

12. Nico must file Form 1040-NR to report the \$75 interest income from his U.S. savings account.

a. True

b. False

13. Bo entered the U.S. in J-1 immigration status as a trainee in January 2021, and lives alone. His wife, Mei, could **not** accompany him because she had to care for her ailing parents. Bo can

file as Single because he did **not** live with his spouse at all during 2023.

- a. True
- b. False

14. Alex and Kim were married in March 2019, and the next year they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego, where he is completing his graduate work. However, Kim left him in March 2023 and has **not** been heard from since. Her parents will **not** tell him where she lives and he has **not** heard from her since. Since Alex does **not** know Kim's whereabouts what filing status can he use?

- a. Single
- b. Married Filing Separately
- c. Qualifying Surviving Spouse

Scenario 1: Enrique Satō Retest Questions

To answer the following questions, refer to the scenario information and Form 8843 you completed for Enrique Satō.

14. What should Enrique enter on Line 1b?
 - a. Leave blank
 - b. F1 January 1, 2021 H1b
 - c. F1
15. Enrique has to complete Lines 4a and 4b.
 - a. True
 - b. False
16. Enrique only has to complete Part 1 of Form 8843.
 - a. True
 - b. False

17. What is the due date of Enrique's Form 8843 for tax year 2023?
- a. April 15, 2024
 - b. June 15, 2024
 - c. October 15, 2024
 - d. December 31, 2024

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Margarita, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,400 on qualifying tuition and educational

expenses. She is entitled to claim an education credit on her tax return.

- a. True
- b. False

19. Ji-yoo received \$73 of dividend income on U.S. stocks she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. Ji-yoo's dividend income will be taxed at 30% on Form 1040-NR, Schedule NEC.

- a. True
- b. False

20. Marie and Nathan are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2023. They paid \$3,700 in childcare expenses, while attending school, for their child

who was born in the United States and is a U.S. citizen. They are eligible to claim the child and dependent care credit on their Form 1040-NR.

- a. True
- b. False

21. Antero is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2023. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Antero should report these wages on Form 1040-NR, Schedule OI.

- a. Yes
- b. No

22. Gus is a student here in J-1 immigration status as of October 15, 2023. Under the terms of his visa, he is permitted to work in the U.S. Gus

does **not** qualify for a Social Security number and should apply for an ITIN.

- a. True
- b. False

23. Elena, a student in F-1 student immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2023 on a full athletic scholarship that includes payments for her room and board. The amount of her scholarship for room and board is taxable

- a. True
- b. False

24. Gunther is a student in the U.S. in F-1 immigration status. He arrived from Germany on July 13, 2021. Gunther worked in the bookstore and earned \$2,500 in wages and had federal income tax withholding of \$215.

Gunther needs to file Form 1040-NR and Form 8843 for 2023.

- a. True
- b. False

Scenario 2: Kim Lee Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Kim Lee.

- 25. What amount is entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
 - a. \$2,000
 - b. \$6,000
 - c. \$8,500
- 26. What is on the line for adjusted gross income on Form 1040-NR?

- a. \$0
- b. \$2,000
- c. \$6,000
- d. \$8,500

27. What is on the line for Itemized deductions on Form 1040-NR?

- a. \$0
- b. \$80
- c. \$7,920
- d. \$8,000

28. What is the amount on the line for taxable income on Form 1040-NR?

- a. \$0
- b. \$1,920
- c. \$5,920
- d. \$8,420

29. Is \$8,000 the total amount entered for Total income exempt by a treaty from Schedule OI?
- a. Yes
 - b. No

Scenario 3: Rudra Ram Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Rudra Ram.

30. What amount is entered on the Total amount from Form(s) W-2, box 1 line on Form 1040-NR?
- a. \$17,350
 - b. \$22,350
 - c. \$22,375
 - d. \$25,000

31. What amount is entered on the itemized deductions line on Form 1040-NR?
- a. \$1,235
 - b. \$13,600
 - c. \$13,785
 - d. \$13,850
32. What is the amount of federal income tax withheld on Form 1040-NR?
- a. \$1,050
 - b. \$2,700
 - c. \$3,900
 - d. \$3,985
33. What amount is on the taxable income line of the Form 1040-NR?
- a. \$9,400
 - b. \$9,825

- c. \$11,150
- d. \$21,300

Scenario 4: Sonya Ivanov Retest Questions

Directions

To answer the following questions, refer to the scenario information for Sonya Ivanov.

- 34. What amount is Sonya allowed as a treaty benefit?
 - a. No limit for the treaty benefit amount
 - b. \$0
 - c. \$9,000
 - d. \$15,220
- 35. What is the amount entered on Form 1040-NR on the line for Total amount from Form(s) W-2, box 1 line?
 - a. \$0

- b. \$6,220
 - c. \$9,000
 - d. \$15,220
36. Where on the tax return will Sonya enter her treaty benefits information?
- a. Schedule OI, Line L then carried to Form 1040-NR, Line 1k
 - b. Form 1040-NR, Schedule A, Line 7
 - c. Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed on Form 1040-NR, Line 1c.
 - d. No treaty amounts are allowed without Form 1042-S.
37. What is the amount of itemized deductions that Sonya is entitled to take?
- a. \$0

- a. \$220
- b. \$622
- c. \$9,000

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who arrived in 2020. What form should Emily use to claim a refund of her Social Security and Medicare taxes withheld?

- a. Form 1040-NR
 - b. Form 8843
 - c. Form 843
39. Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare withholding. Maria found out her spouse does **not** have to pay Social Security or Medicare taxes. Maria is **not** eligible for a refund of her Social Security and Medicare taxes withheld.
- a. True
 - b. False
40. Li, an international student from People's Republic of China, received \$10,100 of interest income in 2023 from a personal bank account in the

U.S. he opened when he first arrived on August 27, 2019. He also had a \$100 capital gain from some U.S. stock he sold. What form and schedules does Li need to complete?

- a. He does **not** need to file a return
- b. Form 1040-NR, Schedule OI, and Schedule D
- c. Form 1040-NR, Schedule D, and Schedule NEC
- d. Form 1040-NR, Schedule OI, and Schedule NEC

41. Arthur entered the United States for the first time in 2021. He is a resident of France, and in F-1 immigration status. Arthur won \$1,200 at the local casino.

Does Arthur need to file Form 1040-NR to report the \$1,200?

- a. Yes

b. No

42. George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in a J-1 immigration status and was accompanied by his wife Freya and his son Noah. Since his arrival, his second child, Charlie, was born in the U.S. George earned \$85,000 in 2023 from a State University. When he files his federal tax return, he **cannot** claim his wife and children as dependents.

a. True

b. False

43. Quang, a graduate student of physics from Vietnam, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2023. Quang needs help preparing his 2023 tax return. He made donations to a U.S. charity as well as a church in Vietnam and wants

to know where to claim them. Which of the following is a true statement?

- a. Quang can claim all the charitable contributions as an itemized deduction on Form 1040-NR
- b. Quang can only claim the charitable contributions from the U.S. charity as an itemized deduction on the Form 1040-NR
- c. None of the above

44. Adi is in F-1 immigration status from Chile. He entered the United States in August 2023 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

Does Adi qualify to claim any education credit on his Form 1040-NR?

- a. Yes

b. No

45. Margarita is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Could Margarita have her return completed at a VITA/TCE Foreign Student and Scholar VITA site that has properly certified volunteers?

a. Yes

b. No

46. Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?

- a. Ask for an extension of time to pay or an installment agreement.
 - b. Pay the entire balance by the due date for the return.
 - c. Put the balance on a credit card.
 - d. All of the above.
47. Viktor, who is from Russia, earned wages of \$12,335 in 2021. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022, and it lowered his taxable income for 2022. Viktor received a state refund of \$200 in 2023 from the 2022 tax return. Viktor does **not** need to include this state tax refund on his 2023 federal return.
- a. True
 - b. False

48. Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan through the school's financial aid office to help pay the tuition. She graduated in December 2022, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid \$65 in interest during 2023. Letizia can claim this interest as an adjustment to income.
- a. True
 - b. False
49. Luis, a student from Malta, had \$7,500 in wages reported to him on Form W-2. Because all of his wages are excluded from tax by treaty, he is **not** required to file a tax return.
- a. True
 - b. False

50. Shakir is a resident of Egypt attending college in the U.S. He arrived in J-1 immigration status in May of 2023. He had \$16,500 in wages reported on Form W2 and \$45 in dividend income.
51. What form/schedule(s) must Shakir complete?
- a. Just Form 1040-NR
 - b. Form 1040-NR, Schedule OI
 - c. Form 1040-NR, Schedule NEC
 - d. Form 1040-NR, Schedules NEC and OI

Over the Phone Interpreter Services Test Questions

Directions

Using your resource materials, answer the following questions:

1. All VITA/TCE sites trained can use OPI services.
 - a. True
 - b. False
2. SPEC OPI PINs change yearly.
 - a. True
 - b. False
3. OPI PINs can be shared between VITA/TCE sites.
 - a. True
 - b. False

4. OPI Languages offered is in Publication _____.
- a. 5547
 - b. 5683
 - c. 5633
 - d. 4012
5. SPEC OPI PINs for tax preparation are assigned by _____.
- a. partner
 - b. site
 - c. coalition
6. OPI Pins can only be used at sites providing tax return preparation services.
- a. True
 - b. False

7. VITA/TCE sites are required to submit their OPI logs weekly by _____
- a. 12 noon- Monday
 - b. Close of business Monday
 - c. 10:00am on Tuesday
 - d. At site coordinator's convenience
8. All _____ (new or existing) should attend OPI training each year.
- a. partners/employees
 - b. volunteers
 - c. site coordinators
 - d. All of the above
9. OPI Services are used for all aspects of the SPEC business model.
- a. True
 - b. False

10. OPI Job Aid is Publication ____.
- a. 5547
 - b. 4491
 - c. 5285
 - d. 5683

Over the Phone Interpreter Services Retest Questions

Directions

Using your resource materials, answer the following questions: Using your resource materials, answer the following questions:

1. SPEC OPI services are used for tax return preparation services only.
 - a. True
 - b. False
2. Partners/sites are permitted to schedule an interpreter in advance.

- a. True
 - b. False
3. OPI includes American Sign Language services.
- a. True
 - b. False
4. Sites are required to use the SPEC OPI weekly log.
- a. True
 - b. False
5. Who should be your first point of contact if you have any questions about OPI services?
- a. A site coordinator
 - b. relationship manager
 - c. A or B
 - d. SPEC OPI Area Point of Contact

6. After completing training, site coordinators with multiple sites can activate all needed OPI PINs with their relationship manager.
 - a. True
 - b. False
7. If you have a call that does not connect with an interpreter, it should be reported on the SPEC OPI Weekly Log.
 - a. Yes
 - b. No
8. OPI training is conducted annually.
 - a. True
 - b. False
9. Written authorization is needed to use OPI services for anything other than tax return preparation.
 - a. True
 - b. False

10. OPI services are only available Monday – Friday.
- a. True
 - b. False

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Link & Learn Taxes

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and Publication 4012, VITA/TCE Volunteer Resource Guide, work together to help volunteers learn and practice.

Link & Learn Taxes for 2023 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
 - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for certification, training materials, and reference links
- The Practice Lab
 - Gives volunteers practice with an early version of the IRS-provided tax preparation software
 - Lets volunteers complete sample practice problems
 - Lets volunteers prepare test scenario returns for the test/retest



Go to www.irs.gov, type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law questions.

Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.



Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center

www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- What's Hot!
- Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs

www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs

- Volunteer Tax Alerts

Volunteer Training Resources

www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Connection

www.irs.gov/Individuals/Outreach-Corner

Interactive Tax Assistant (ITA)

www.irs.gov/help/ita

Online Services and Tax Information for Individuals

www.irs.gov/Individuals

Tools

- View Your Tax Account
- Get Your Transcript
- Where's My Refund?

File your taxes

- Special deadlines for taxpayers living overseas and some disaster victims
- What to do if you haven't filed your tax return
- Filing past due returns
- What you need to know before you file
- Learn about electronic filing options, including IRS Free File
- Get free tax help from volunteers
- Find tips for choosing a tax professional
- Avoid these common errors
- Avoid penalty for underpayment of estimated tax

After you file your taxes

- Pay taxes you owe, including estimated taxes
- Not getting a refund? Learn how to pay taxes if you owe
- Unexpectedly owe taxes? You may need to adjust your withholding
- Refund you received different than expected?
- Understanding your IRS notice or letter
- Need to correct your taxes? Amend a tax return
- Check the status of your amended return

Life Events

Identity Theft Protections

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eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: www.irs.gov/individuals/site-coordinator-corner

Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: www.irs.gov/newsroom/irs2goapp.

and much more!

Your direct link to tax information 24/7: www.irs.gov