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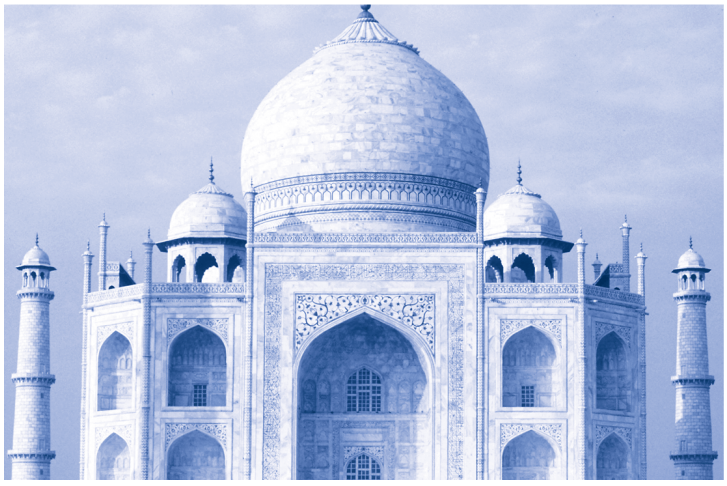
VITA/TCE Foreign Student and Scholar Volunteer Resource Guide

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

2026 RETURNS









LINK & LEARN TAXES

Take your VITA/TCE training online at **apps.irs.gov/app/vita/** Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.

Publication 4011 (Rev. 10-2026) Catalog Number 34182T Department of the Treasury **Internal Revenue Service** **www.irs.gov**

CONTACTS

Common Phone Numbers/ Web Addresses/ etc.

IRS-SPEC Relationship Manager:

TaxSlayer :

Site Coordinator:

Site Leader(s):

Forms, Instructions & Publications: **www.irs.gov/formspubs**

Tax Treaties: **www.irs.gov/individuals/international-taxpayers/tax-treaties**

Tax Treaty Tables: **www.irs.gov/individuals/international-taxpayers/tax-treaty-tables**

State Government Websites: **www.irs.gov/stategovsites**

State Contact(s):

Other Contacts

EFiling Form 1040-NR through TaxSlayer -

The latest information on the preparation of Forms 1040-NR through TaxSlayer can be found by going to the ***VITA/TCE Springboard at vita.taxslayerpro.com*** and accessing the ***Pro Online Knowledgebase*** or ***Pro Desktop Knowledgebase*** where you will find the applicable lesson for completing the Form 1040-NR using either version. (Search using key word "*1040-NR*").

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Important Changes for 2026

Tips and Overtime

Foreign students and scholars may potentially claim the Working Families Tax Cuts (WFTC) "No Tax on Tips" and "No Tax on Overtime Pay" deductions, including foreign students who are nonresident aliens and file Form 1040-NR — but only if they meet the same eligibility rules that apply to Form 1040 filers.

NRA students should include Schedule 1-A (Form 1040) with their Form 1040-NR return to claim the deduction(s).

- **SSN requirement** – Foreign students **must** have a valid Social Security number. **An ITIN is not a valid substitute for the deduction.** IRC section 224 requires the taxpayer's SSN to be included on the return. The law specifically refers to the definition of an SSN under section 24(h)(7), which limits eligibility to U.S. citizens and non-citizens who are legally authorized to work in the United States.
- **Documentation is mandatory** – Tips must be reported in a qualifying occupation and properly designated on a U.S. tax form, such as Form W-2. The overtime deduction requires wages covered by the Fair Labor Standards Act (FLSA).

ITIN

- Any ITIN that wasn't included on a U.S. federal tax return at least once for three consecutive tax years will expire on December 31 of the third consecutive tax year of non-use. In addition, ITIN's **assigned before 2013 have expired.** These affected taxpayers who expect to file a tax return this year must submit a renewal application. If a renewal application was previously submitted and approved, the applicant does not need to renew again.
- For more information refer to Instructions for Form W-7.

Exemptions/ Dependents

- The 2025 Reconciliation Legislation (H.R. 1), also known as the Working Families Tax Cuts (WFTC), permanently suspended the personal and dependency exemptions. (reduced to zero)
- For 2026, the gross income limitation for a qualifying relative is $5,300.

Standard Deduction

The standard deduction available to qualifying residents of India, who may elect not to itemize deductions on Schedule A of Form 1040-NR, has increased. The standard deduction amounts for 2026 are:

- $32,200 – Qualifying Surviving Spouse
- $16,100 – Single or Married Filing Separately

Student loan interest deduction begins to phase out for taxpayers with Modified Adjusted Gross Income (MAGI) more than $85,000 and is completely phased out for taxpayers with MAGI of $100,000 or more.

Foreign Earned Income Exclusion

- For 2026, the maximum foreign earned income exclusion is $132,900.



Congress may enact additional legislation that will affect taxpayers after this publication goes to print. Any changes will be reflected in **Publication 4491-X**, *VITA/TCE Training Supplement, available in mid-January on* **www.irs.gov.**

Foreign Student and Scholar VITA/TCE Scope

The scope of the Foreign Student and Scholar Volunteer Income Tax Assistance Program is limited to only those areas of tax law specifically addressed in your Link and Learn training. This occurs for many reasons:

1. It is one of our Quality Site Requirements: standards proven to provide the most consistent quality services to the taxpayers.
2. As a volunteer you are only covered for liability while preparing returns within your IRS certification level.
3. Many areas of tax law, specifically treaty issues and nonresident alien issues, can be very time consuming and would prevent the program from assisting other taxpayers with less complex returns.
4. The VITA program should be consistent across the nation and around the globe. Services offered in one site generally should be the same as those offered at other sites which have volunteers of the same certification level.

If your site finds that Foreign Students and/or Scholars have similar **Out of Scope** issues, you may want to refer them to other free services that can help them or advise them to seek the services of a professional tax preparer.

Types and Sources of Income

Income type	Source is determined by	IN	OUT	FORM 1040-NR
Dividends, with no applicable treaty benefits	Where payer is incorporated	X*$_A$		Schedule NEC
Interest - general business/investment	Payer's place of residence		X	
Interest - Not Effectively Connected to a U.S. Trade or Business	Payer's place of residence	X		Schedule NEC
Interest - Personal Account from a Banking Institution	Payee's place of residence	X*		Not taxable in U.S.
Gambling winnings	Payer's place of residence		X	
Non-Employee Compensation/ Self Employment (Form 1099-NEC, etc.)	Where services are performed		X	
Pension or Annuity payments attributable to:				
Contributions (employer or employee, pretax) / Earnings of domestic (U.S.) trusts	Where the services were performed/The U.S. is the source	X*		Line 5a/5b
IRA distributions	The U.S. is the source	X*		Line 4a/4b
Refunds of State & Local Income Taxes	The U.S. is the source	X*		Form 1040, Schedule 1, Then Form 1040-NR, Line 8
Rents	Where property is located		X	
Royalties from natural resources	Where property is located		X	
Royalties from patents, copyrights, etc.	Where property is used		X	
Salaries, wages, and other compensation for personal services (Listed on Forms W-2 and 1042-S codes 19 and 20)	Where services are performed	X*$_B$		Line 1a
Sale of inventory that was purchased	Where the inventory is sold (Where title passes)		X	
Sale of personal property (except inventory)	Tax home of seller		X	
Sale of real property	Where the property is located		X	

Foreign Student and Scholar VITA/TCE Scope

Types and Sources of Income

Income type	Source is determined by	IN	OUT	FORM 1040-NR
Taxable Scholarships and fellowships	Residence of grantor	X*		Form 1040, Schedule 1, Then Form 1040-NR, Line 8
Social Security Benefits (U.S.)	Where the services were performed	X*		Schedule NEC
Stock sales (Capital Gains/ Losses) sales under $10,000	Where payer is incorporated	X*[A]		Schedule NEC
Unemployment Compensation	Payer's place of residence	X		Form 1040, Schedule 1
Student Loan Interest	Where services are performed	X		Form 1040, Schedule 1
Educator Expenses, Health Savings Account, and IRA Deductions	(Unless VITA Basic or Advanced certified)		X[A]	Form 1040, Schedule 1
Self-Employment Tax, SEP, Penalty on Early Withdrawal of Savings, etc. not covered in Foreign Student Scholar Training	(Due to the complexity of these issues for Nonresident Aliens and possible treaty provisions, etc.)		X*[B]	
Deductions:				
State & Local Income Taxes	U.S. Only	X		Form 1040-NR, Schedule A
Gifts to U.S. Charities	U.S. Only	X		Form 1040-NR, Schedule A
Casualty & Theft Losses			X	
Certain Misc. Deductions	(Only to the extent included in the Training Materials.)	X		Form 1040-NR, Schedule A
Medical, Mortgage Interest, Property Taxes, etc. not listed on Form 1040-NR, Sch. A			X	
Other:				
Form 1095-A - Premium Tax Credits	(Nonresidents are not eligible, repayments are **Out of Scope.**)		X	
Dual Status Residency			X	
Treaty Provisions claimed by a Resident Alien			X	
Refunds of Social Security Taxes erroneously withheld (Form 843)		X		See Form 843
Election to be treated as a Resident to file MFJ with resident spouse	(Election Statement is **Out of Scope**)		X**	
Claim of "Closer Connection" or "Dual" Status			X	
Form W-7, ITIN Application			X***	

* **U.S. SOURCE ONLY IS WITHIN SCOPE**

** A paper return can be done by a VITA/TCE site, but the election/attachment is **Out of Scope.**

***Only a qualified CA site can prepare these to be sent with the return.

[A] Advanced certification is also required. Refer to treaty for po sible further restrictions.

[B] Au Pairs in the U.S. on J-1 Visa are **Out of Scope**

Tips for Filing

Foreign students and scholars will have one of three statuses for tax purposes:

- Resident: U.S. residents who meet either the green card test or the substantial presence test
- Nonresident: Persons who are not U.S. citizens or lawful permanent residents of the United States
- Dual status: Persons who are both nonresidents and resident aliens in the same tax year **(Out of Scope)**

If you are an exempt individual for the Substantial Presence Test you will generally file using Form 1040-NR.

If you are determined to be a resident alien after applying the Substantial Presence Test, the normal rules and procedures for filing Form 1040 apply.



"*Exempt individual" means exempt from counting days for the Substantial Presence Test—not exempt from paying U.S. taxes.*

If you are determined to be a nonresident alien after applying the Substantial Presence Test, you generally must file Form 1040-NR.

- Nonresident alien students, teachers, or trainees temporarily present in the United States in F, J, M, or Q status generally must file Form 1040-NR if they have income subject to U.S. tax under section 871, including income for which withholding was required, whether or not tax was actually withheld.
- Nonresident aliens claiming treaty benefits must also file a return.

Form 8843 - Who Must File

If you are an alien individual (other than a foreign government-related individual), you must file Form 8843 yearly (for yourself and all family members in the U.S. in F-2 or J-2 immigration status) to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test.

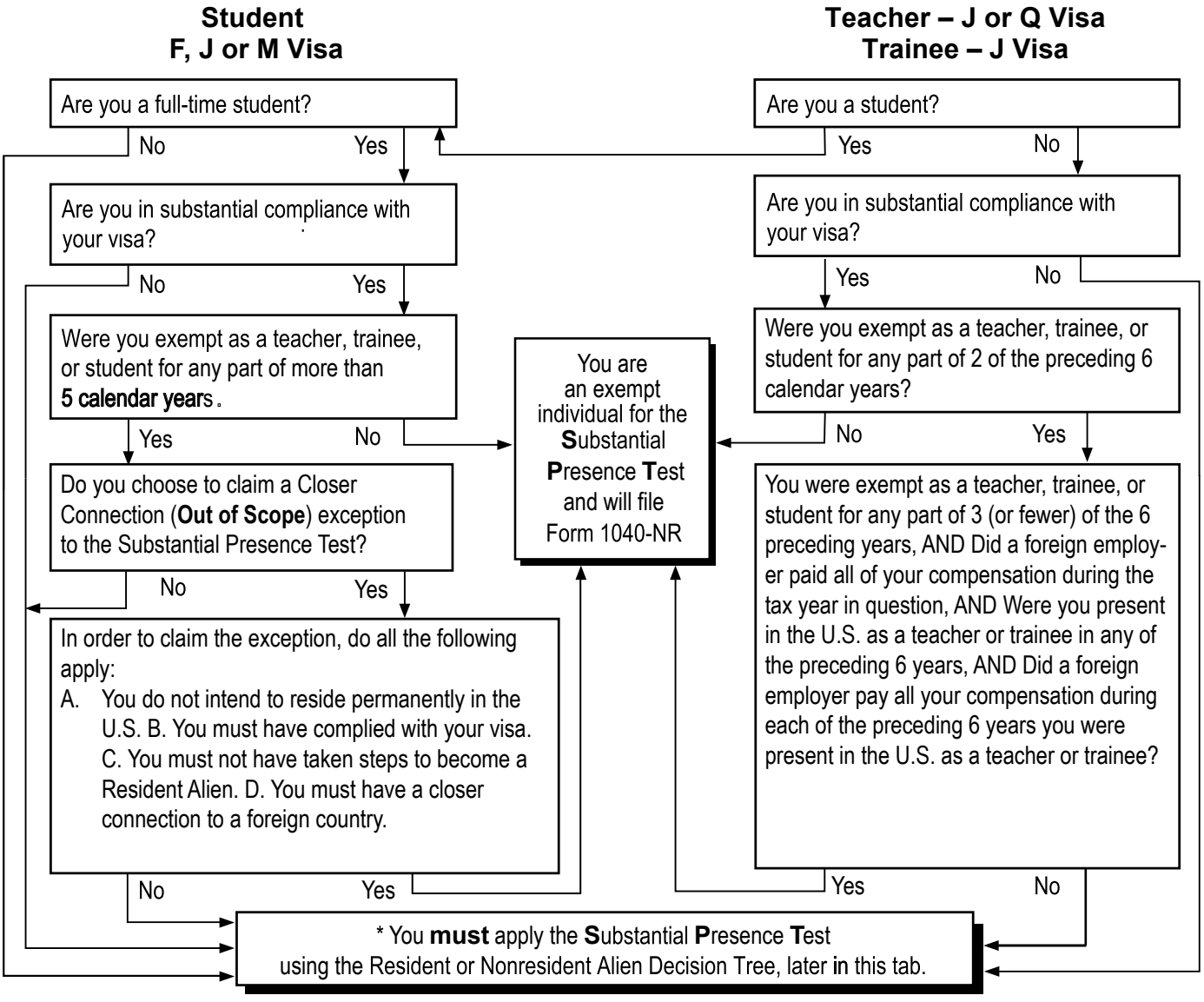
Foreign scholars or students (with or without income) excluding days of presence in the United States because you fall into any of the following categories, must file a fully completed Form 8843.

- You were temporarily in the United States as a teacher or trainee on a "J" or "Q" visa.
- You were temporarily in the United States as a student on an "F," "J," or "M," visa.

Substantial Presence Test? - Decision Tree

If the taxpayer or spouse checked “In the U.S. on a visa” (or did not check U.S. citizen) on Form 13614-C, you must determine whether they are considered a resident alien or nonresident alien for federal tax purposes.

- If the taxpayer or spouse was temporarily present in the U.S. on an F, J, M, or Q visa, then use the Substantial Presence Test? - Decision Tree or Chart below to determine if they are an exempt individual for the Substantial Presence Test (SPT). If they are, then Foreign Student and Scholar certification is required (see Publication 4011 and also see Publication 519).
- For all other aliens, instead proceed directly to the Resident or Nonresident Alien Decision Tree.



J exchange visitors - if an exchange student, you must use the left column flow chart

For purposes of the Substantial Presence Test, do not count any days during which you qualified as an exempt individual.

*Trainees on a Q visa are **Out of Scope** for the Foreign Student and Scholar program.*

Substantial Presence Test? – Decision Chart 1 (Student)

Chart on this page is an alternative (508 Compliant) to the flowchart on the prior page, but the information is the same.

If you are temporarily present in the United States on an F, J or M visa, use this chart to determine if you are an exempt individual for the Substantial Presence Test (SPT).

Step	Probe/Ask the taxpayer- Student - F, J or M Visa	Action
1	Are you a full-time student?	YES- Go to Step 2 NO -Go to Step 7
2	Are you in substantial compliance with of your visa?	YES- Go to Step 3 NO- Go to Step 7
3	Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years?	YES -Go to Step 4 NO- Go to Step 6
4	Do you choose to claim a Closer Connection (**Out of Scope**) exception to the Substantial Presence Test?	YES- Go to Step 5 NO- Go to Step 7
5	In order to claim the exception, do all the following apply: **A.** You do not intend to reside permanently in the U.S. **B.** You must have complied with your visa. **C.** You must not have taken steps to become a Resident Alien. **D.** You must have a closer connection to a foreign country.	YES- Go to Step 6 NO- Go to Step 7
6	You are an exempt individual for the Substantial Presence Test and will file Form 1040-NR. This is only in scope for the Foreign Student and Scholar certification.	
7	* You must apply the Substantial Presence Test using the Resident or Nonresident Alien Decision Tree. See later in this publication	

For purposes of the Substantial Presence Test, do not count any days during which you qualified as an exempt individual.

Substantial Presence Test? – Decision Chart 2 (Teacher or Trainee)

Chart on this page is an alternative (508 Compliant) to the flowchart earlier in this section, but the information is the same.

If you are temporarily present in the United States on Teacher on J or Q Visa, or Trainee on J Visa, use this chart to determine if you are an exempt individual for the Substantial Presence Test (SPT).

Step	Probe/Ask the taxpayer- Teacher on J or Q Visa, or Trainee on J Visa	Action
1	Are you a full-time student?	YES- Go to Decision Chart 1, on the prior page, starting at Step 1 NO- Go to step 2
2	Are you in substantial compliance with your visa?	YES - Go to Step 3 NO - Go to Step 6
3	Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years?	YES -Go to Step 4 NO- Go to Step 5
4	You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 preceding years, AND Did a foreign employer paid all of your compensation during the tax year in question, AND Were you present in the U.S. as a teacher or trainee in any of the preceding 6 years, AND Did a foreign employer pay all your compensation during each of the preceding 6 years you were present in the U.S. as a teacher or trainee?	YES- Go to Step 5 NO- Go to Step 6
5	You are an exempt individual for the Substantial Presence Test and will file Form 1040-NR	
6	* You must apply the Substantial Presence Test using the Resident or Nonresident Alien Decision Tree, later in this section	

J exchange visitors - if an exchange student, you must use the left column flow chart

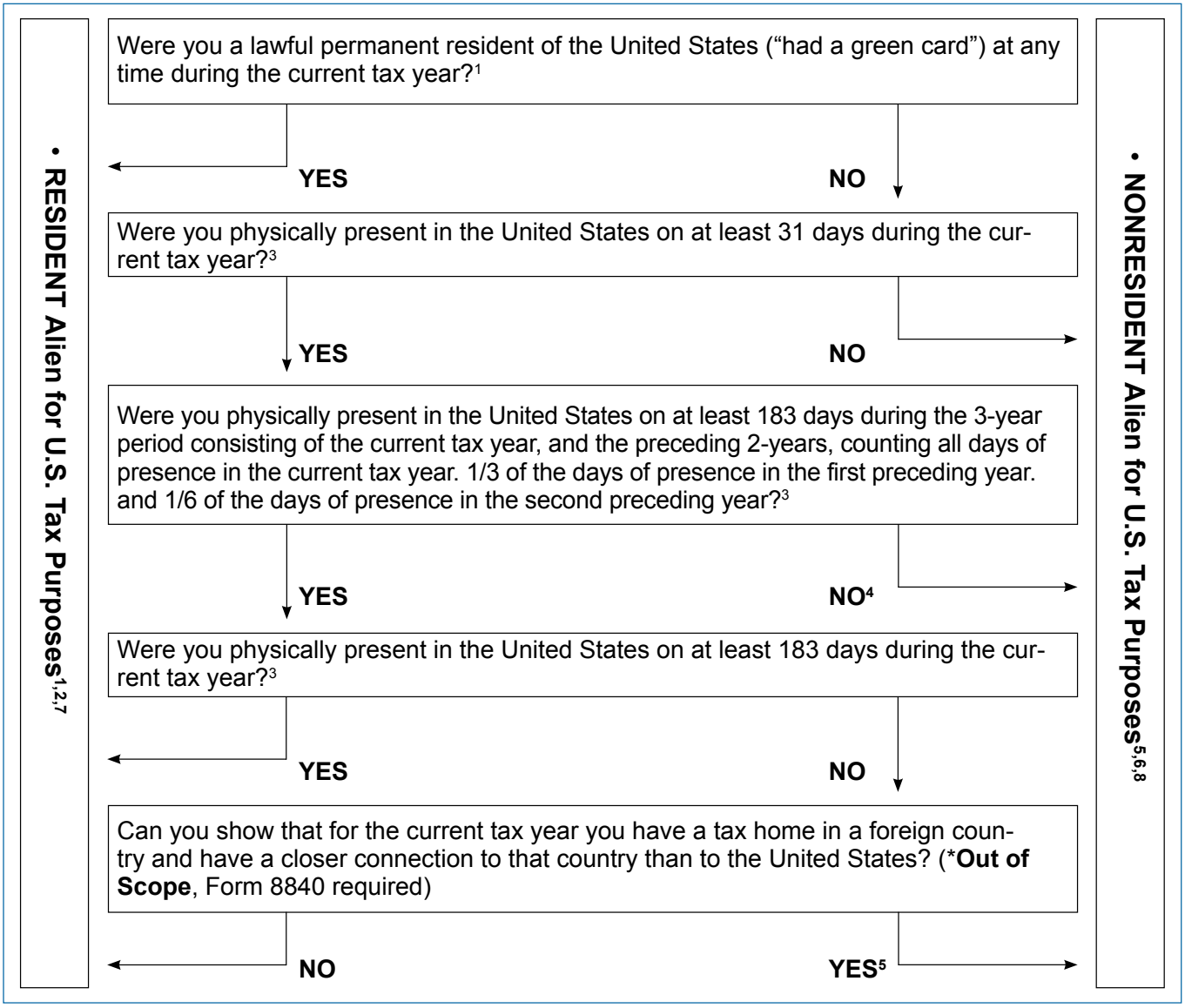
For purposes of the Substantial Presence Test, do not count any days during which you qualified as an exempt individual.

*Trainees on a Q visa are **Out of Scope** for the Foreign Student and Scholar program.*

Taxpayers who changed from an exempt-individual visa status, such as F, J, M, or Q, to another visa status during the year may have a dual-status alien return and are Out of Scope.

Resident or Nonresident Alien Decision Tree

Start here to determine your residency status for federal income tax purposes



[1] If this is your first or last year of residenc , you may have a dual status for the year. See Dual Status Aliens in Pub 519, U.S. Tax Guide for Aliens. **(Out of Scope)**

[2] In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty bet een the U.S. and your country. See Effect of Tax Treaties in Publication 519 and check the provision of the treaty carefully. (Out of Scope)

[3] See Days of Presence in the United States in Publication 519 for days that do not count as days of presence in the U.S. (Exempt individuals such as students, scholars, and others temporarily in the U.S. under an F, J, M, or Q visa's immigration status do not count their days of presence in the U.S. for specified periods of time.) Foreign Student and Schol r certification is required to prepare a return for these individ als.

[4] If you meet the substantial presence test for the following year, you may be able to choose treatment as a U.S. resident alien for part of the current tax year. See Substantial Presence Test under Resident Aliens and First Year Choice under Dual Status Aliens in Publication 519. (Out of Scope)

[5] Nonresident students from Barbados and Jamaica, as well as trainees from Jamaica, may qualify for an election to be treated as a U.S. Resident for tax purposes under their tax treaty provisions with the U.S. A formal, signed, election statement must be attached to the Form 1040 (preparation of the statement is Out of Scope). (It continues until formally revoked).

[6] If after using the Substantial Presence Test? - Decision Tree/Chart and the Resident or Nonresident Alien Decision Tree/Chart earlier in this section and have determined a taxpayer is a Nonresident Alien for U.S. Tax Purposes:
You will only complete a tax return for a Nonresident Alien if you have certified on the Foreign Student and Scholar ax law, and at least 1 other person at your site is also certified on the Foreign Student and Scholar tax law, who can quality review the return. See the Scope of Service, Form 1040-NR, to confirm if the retur is In Scope. Be sure to have the taxpayer complete Form 13614-NR, Nonresident Alien Intake and Interview Sheet, and use Publication 4011, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide, to conduct the Quality Review. As the initial return screen opens or under the Basic Information Section in TaxSlayer Pro, select Nonresident Alien, if you have certified under the Foreign Student and Scholar tax law and the taxpayer's circumstances are within the scope of the Foreign Student and Scholar VITA program. After selecting the Nonresident Alien filing status, you will be given three (3) choices; Singl nonresident alien, Married nonresident alien, or Qualifying Surviving Spouse with dependent child.

[7] If after using the Substantial Presence Test? - Decision Tree/Chart and the Resident or Nonresident Alien Decision Tree/Chart earlier in this section you have determined a taxpayer is a Resident Alien for U.S. Tax Purposes, and does not meet any of the exceptions that would be outside of the scope of the VITA program, select one of the filing statuses listed under the Basic Information Section in TaxSlayer Pro. A Resident Alien is treated like a U.S. Citizen when determining filing st tus.

[8] At the end of the tax year, if you are married and one spouse is a U.S. citizen or a resident alien and the other spouse is a nonresident alien, you can choose to treat the nonresident spouse as a U.S. resident. In this case, both spouses must report and pay tax on their worldwide income. (This choice is in effect for the taxable year for which you made the election and for all subsequent years of the taxpayers until revoked or suspended). See Nonresident Spouse Treated as a Resident in Publication 519, U.S. Tax Guide for Aliens, for more details. (This election is Out of Scope for the Foreign Student and Scholar certification) A checkbox is provided on Form 1040 to make this election (checkbox is In Scope,but choosing to make the election and preparing the required statement as described in Publication 519 is the responsibility of the taxpayer and spouse). Advising on making this election is Out of Scope (refer taxpayer to a professional tax preparer for advice). This election also applies to future years unless suspended or ended. A joint return must be filed for the first year in which this election is made however a joint or separate return may be filed in subsequent y ars.

Resident or Nonresident Alien Decision Chart

Determine residency status for federal income tax purposes.

Step	Probe/Ask the taxpayer	Action
1	Were you a lawful permanent resident of the United States (had a "green card") at any time during the current tax year?	YES – RESIDENT Alien for U.S. tax purposes[1, 2, 7] NO – Go to Step 2
2	Were you physically present in the United States on at least 31 days during the current tax year?[3]	YES – Go to Step 3 NO – NONRESIDENT Alien for U.S. tax purposes[5, 6, 8]
3	Were you physically present in the United States on at least 183 days during the 3-year period consisting of the current tax year and the preceding 2 years, • counting all days of presence in the current tax year, • 1/3 of the days of presence in the first preceding year, and • 1/6 of the days of presence in the second preceding year?[3]	YES – Go to Step 4 NO – NONRESIDENT Alien for U.S. tax purposes[4, 5, 6, 8]
4	Were you physically present in the United States on at least 183 days during the current tax year?[3]	YES – RESIDENT Alien for U.S. tax purposes[1, 2, 7] NO – Go to Step 5
5	Can you show that for the current tax year you have a tax home in a foreign country and have a closer connection to that country than to the United States? *(**Out of Scope**, Form 8840, Closer Connection Exception Statement for Aliens required)	YES* – NONRESIDENT Alien for U.S. tax purposes[5, 6, 8] NO – RESIDENT Alien for U.S. tax purposes[1, 2, 7]

[1.] If this is your first or last year of residenc , you may have a dual status for the year. See Dual Status Aliens in Pub 519, U.S. Tax Guide for Aliens. (Out of Scope)

[2.] In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty bet een the U.S. and your country. See Effect of Tax Treaties in Publication 519 and check the provision of the treaty carefully. (Out of Scope)

[3.] See Days of Presence in the United States in Publication 519 for days that do not count as days of presence in the U.S. (Exempt individuals such as students, scholars, and others temporarily in the U.S. under an F, J, M, or Q visa's immigration status do not count their days of presence in the U.S. for specified periods o time.) Foreign Student and Scholar certification is required to prepare a return for these individuals.

[4.] If you meet the substantial presence test for the following year, you may be able to choose treatment as a U.S. resident alien for part of the current tax year. See Substantial Presence Test under Resident Aliens and First Year Choice under Dual Status Aliens in Publication 519. (Out of Scope)

[5.] Nonresident students from Barbados and Jamaica, as well as trainees from Jamaica, may qualify for an election to be treated as a U.S. Resident for tax purposes under their tax treaty provisions with the U.S. A formal, signed, election statement must be attached to the Form 1040 (preparation of the statement is Out of Scope.) (It continues until formally revoked).

[6.] If after using the Substantial Presence Test? - Decision Tree/Chart and the Resident or Nonresident Alien Decision Tree/Chart earlier in this section and have determined a taxpayer is a Nonresident Alien for U.S. Tax Purposes:

- You will only complete a tax return for a Nonresident Alien if you have certified on the Foreign Student and Scholar ax law, and at least 1 other person at your site is also certified on the Foreign Student and Scholar tax la , who can quality review the return.
- See the Scope of Service, Form 1040-NR, to confirm if the retur is In Scope.
- Be sure to have the taxpayer complete Form 13614-NR, Nonresident Alien Intake and Interview Sheet, and use Publication 4011, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide, to conduct the Quality Review.
- As the initial return screen opens or under the Basic Information Section in TaxSlayer Pro, select Nonresident Alien, if you have certified under the Foreign Studen and Scholar tax law and the taxpayer's circumstances are within the scope of the Foreign Student and Scholar VITA program. After selecting the Nonresident Alien filing status, you will be given three (3) choices; Single nonr sident alien, Married nonresident alien, or Qualifying Surviving Spouse with dependent child.

[7.] If after using the Substantial Presence Test? - Decision Tree/Chart and the Resident or Nonresident Alien Decision Tree/Chart earlier in this section you have determined a taxpayer is a Resident Alien for U.S. Tax Purposes, and does not meet any of the exceptions that would be outside of the scope of the VITA program, select one of the filing statuses listed under the Basic Information S ction in TaxSlayer Pro. A Resident Alien is treated like a U.S. Citizen when determining filing st tus.

[8] At the end of the tax year, if you are married and one spouse is a U.S. citizen or a resident alien and the other spouse is a nonresident alien, you can choose to treat the nonresident spouse as a U.S. resident. In this case, both spouses must report and pay tax on their worldwide income. (This choice is in effect for the taxable year for which you made the election and for all subsequent years until revoked or suspended). See Nonresident Spouse Treated as a Resident in Publication 519, U.S. Tax Guide for Aliens, for more details. **(This election is Out of Scope for the Foreign Student and Scholar certification)** A checkbox is provided on Form 1040 to make this election (checkbox is In Scope,but choosing to make the election and preparing the required statement as described in Publication 519 is the responsibility of the taxpayer and spouse). Advising on making this election is **Out of Scope** (refer taxpayer to a professional tax preparer for advice). This election also applies to future years unless suspended or ended. A joint return must be filed for the first year in which this ele ion is made, however a joint or separate return may be filed in subsequent years.)

If after using the Resident or Nonresident Alien Decision Tree you have determined a taxpayer is a Resident Alien for U.S. Tax Purposes, and does not meet any of the exceptions that would be outside of the scope of the VITA/TCE program, select one of the filing statuses listed under the Basic Information Section in TaxSlayer Pro. A Resident Alien is treated like a U.S. Citizen when determining filing status. To prepare Form 1040 returns for taxpayers determined to be resident aliens for U.S. tax purposes, volunteers must be certified in the Foreign Student and Scholar tax law module and hold the appropriate Basic/Advanced certification required for the return.

If after using the Resident or Nonresident Alien Decision Tree you have determined a taxpayer is a Nonresident Alien for U.S. Tax Purposes, as the initial return screen opens or under the Basic Information Section in TaxSlayer Pro, select Nonresident Alien, if you have certified under the Foreign Student and Scholar Module and the taxpayer's circumstances are within the scope of the Foreign Student and Scholar VITA/TCE program. After selecting the Nonresident Alien filing status, you will be given three (3) choices; Single nonresident alien, Married nonresident alien, or Qualifying Surviving Spouse.

You will only complete a tax return for a Nonresident Alien if you have certified on the Foreign Student and Scholar Module, and at least 1 other person at your site, who is also certified on the Foreign Student and Scholar Module, can quality review the return.



For prior-year Form 1040-NR tax returns, taxpayers must complete the applicable prior-year Form 13614-NR, Nonresident Alien Intake and Interview Sheet, for the tax year being prepared. During the interview and quality review process, the preparer and quality reviewer must refer to the applicable prior-year Form 13614-NR to ensure the return is within scope for the VITA/TCE program and that all eligible treaty benefits, credits, and deductions are properly considered. Prior-year Forms 13614-NR are available for download at ***IRS.gov***

Form 13614-NR - Common Issues, Page 1

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Form **13614-NR** (October 2026)

Department of the Treasury - Internal Revenue Service

Nonresident Alien Intake and Interview Sheet

OMB Number 1545-1964

Last or family name 1	First	Middle initial
Visa #	Passport #	
Date of birth: *(mm/dd/yyyy)* ____ / ____ / _____	Telephone #	E-mail address

Were you a U.S. citizen or resident alien the entire year? ☐ Yes ☐ No **Were you ever a U.S. citizen?** ☐ Yes ☐ No

U.S. local street address 2

City | State | Zip code

Foreign residence address 3

Address line 2

Foreign country | Province/County | Postal code

Country of citizenship | Country that issued passport

Are you married? ☐ Yes ☐ No If "YES", is your spouse in the U.S.? ☐ Yes ☐ No

If "YES", is it recognized by the state where you will be filing? ☐ Yes ☐ No

Are you a 4

U.S. National	Resident of Canada	Resident of Mexico	Resident of South Korea	Resident of India
☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

Dependent Information ***(Only if "Yes" is checked in one of the categories above)***

First name	Last or family name	Date of birth (mm/dd/yyyy)	Relationship to you (son, daughter, none, etc.)	Number of months lived with you in the U.S. in 2026	U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada, Mexico, or South Korea	Did person file joint return?	Did person provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of $5,300 or more?

What is the date you FIRST entered the United States on a non-visitor Visa? 5 ____ / ____ / _____

Entry Immigration Status - Check one

☐ U.S. Immigrant/Permanent resident 6 ☐ F-1 Student ☐ F-2 Spouse or child of student

☐ H-1 Temporary employee ☐ *J-1 Exchange visitor ☐ J-2 Spouse or child of exchange visitor

Other *(list)*

Current Immigration Status - Check one

☐ U.S. Immigrant/Permanent resident 7 ☐ F-1 Student ☐ F-2 Spouse or child of student

☐ H-1 Temporary employee ☐ *J-1 Exchange visitor ☐ J-2 Spouse or child of exchange visitor

Other *(list)*

Have you ever changed your visa type or U.S. immigration status? ☐ Yes ☐ No 8

If "Yes", indicate the date and nature of the change. ____ / ____ / _____

Enter the type of U.S. visa you held during these years 9

2020 _____ 2021 _____ 2022 _____ 2023 _____ 2024 _____ 2025 _____

*** If Immigration status is J-1, what is the subtype? Check one**

☐ 01 Student ☐ 05 Professor ☐ 12 Research scholar 10

☐ 02 Short term scholar Other *(list)*

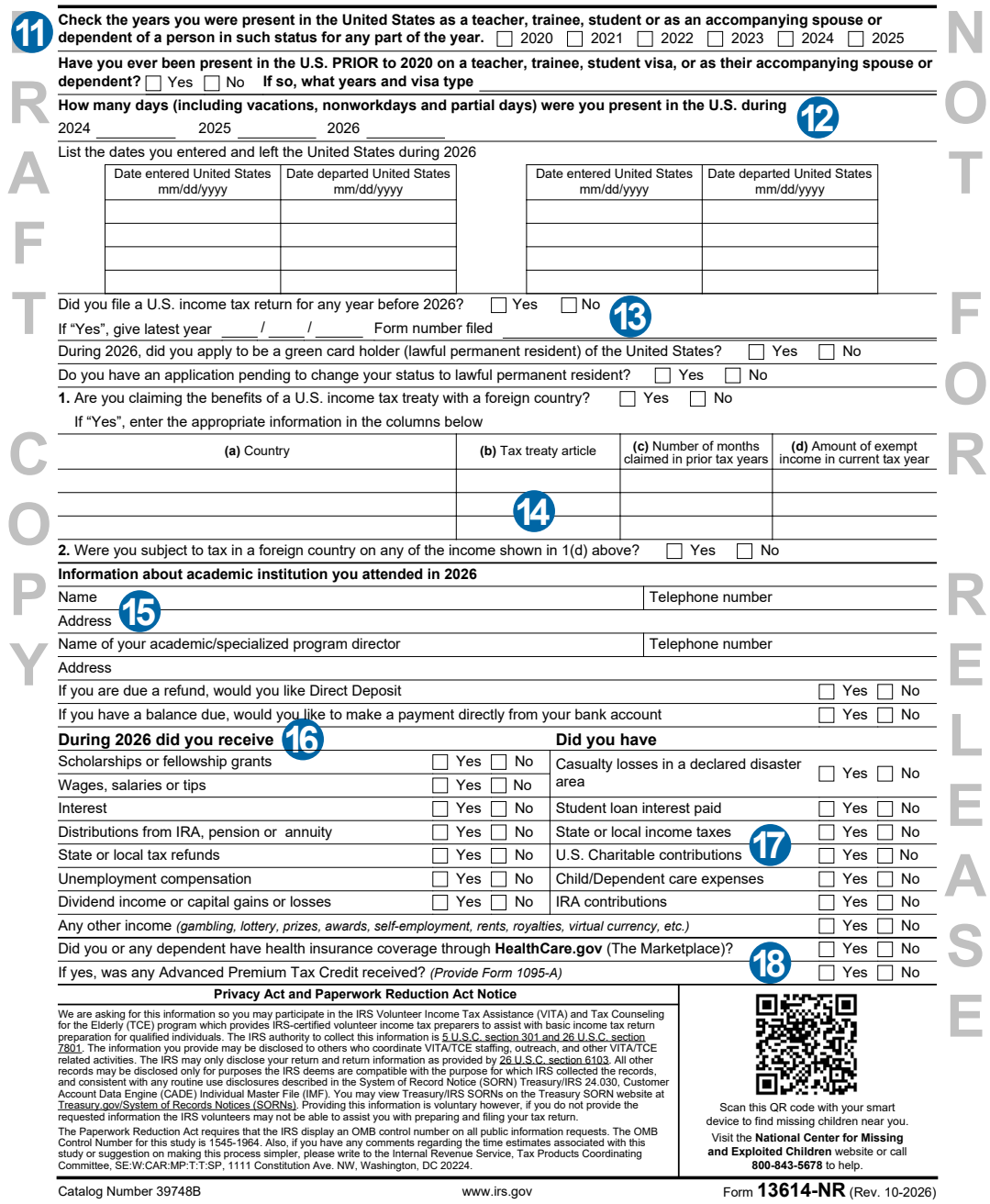
What is the actual primary activity of the visit? Check one

☐ 01 Studying in a degree program	☐ 04 Lecturing	☐ 07 Conducting research	☐ 10 Clinical activities
☐ 02 Studying in a non-degree program	☐ 05 Observing	☐ 08 Training	☐ 11 Temporary employment
☐ 03 Teaching	☐ 06 Consulting	☐ 09 Demonstrating special skills	☐ 12 Here with spouse

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1. Name should match that on Passport or Visa.
2. Taxpayer's current address where the IRS should mail refund and/or other correspondence.
3. This is the student's address back home, typically where the parents live. Needed if refund is to be mailed to foreign address.
4. The answers are needed to determine if certain treaties apply. This applies to Schedule OI, Other Information.
5. Date first entered as a student/scholar.
6. Typically listed on the student/scholar's original entry visa. Ask, as it may no longer be in the passport.
7. Current immigration status may have changed since entering the U.S. This may be needed on Schedule OI in TaxSlayer if a treaty benefit is claimed (as well as Form 8843, Statement for Exempt Individuals With a Medical Condition).
8. Enter on Form 8843 (If you have changed your visa type of U.S. immigration status, be cautious about applying treaty benefits properly).
9. This will indicate whether further questioning is needed to determine proper treaty benefits, as well as residency.
10. Keep in mind, a J-type visa can also include certain students, if their primary purpose is for study.

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11 **Check the years you were present in the United States as a teacher, trainee, student or as an accompanying spouse or dependent of a person in such status for any part of the year.** ☐ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☐ 2024 ☐ 2025

Have you ever been present in the U.S. PRIOR to 2020 on a teacher, trainee, student visa, or as their accompanying spouse or dependent? ☐ Yes ☐ No **If so, what years and visa type** _____

How many days (including vacations, nonworkdays and partial days) were you present in the U.S. during **12**
2024 _____ 2025 _____ 2026 _____

List the dates you entered and left the United States during 2026

Date entered United States mm/dd/yyyy	Date departed United States mm/dd/yyyy	Date entered United States mm/dd/yyyy	Date departed United States mm/dd/yyyy

Did you file a U.S. income tax return for any year before 2026? ☐ Yes ☐ No **13**
If "Yes", give latest year ____/____/_____ Form number filed _____

During 2026, did you apply to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☐ No

Do you have an application pending to change your status to lawful permanent resident? ☐ Yes ☐ No

1. Are you claiming the benefits of a U.S. income tax treaty with a foreign country? ☐ Yes ☐ No

If "Yes", enter the appropriate information in the columns below

(a) Country	**(b)** Tax treaty article **14**	**(c)** Number of months claimed in prior tax years	**(d)** Amount of exempt income in current tax year

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ Yes ☐ No

Information about academic institution you attended in 2026

Name **15** | Telephone number

Address

Name of your academic/specialized program director | Telephone number

Address

If you are due a refund, would you like Direct Deposit ☐ Yes ☐ No

If you have a balance due, would you like to make a payment directly from your bank account ☐ Yes ☐ No

During 2026 did you receive **16**		**Did you have**	
Scholarships or fellowship grants	☐ Yes ☐ No	Casualty losses in a declared disaster area	☐ Yes ☐ No
Wages, salaries or tips	☐ Yes ☐ No		
Interest	☐ Yes ☐ No	Student loan interest paid	☐ Yes ☐ No
Distributions from IRA, pension or annuity	☐ Yes ☐ No	State or local income taxes **17**	☐ Yes ☐ No
State or local tax refunds	☐ Yes ☐ No	U.S. Charitable contributions	☐ Yes ☐ No
Unemployment compensation	☐ Yes ☐ No	Child/Dependent care expenses	☐ Yes ☐ No
Dividend income or capital gains or losses	☐ Yes ☐ No	IRA contributions	☐ Yes ☐ No
Any other income *(gambling, lottery, prizes, awards, self-employment, rents, royalties, virtual currency, etc.)*			☐ Yes ☐ No
Did you or any dependent have health insurance coverage through **HealthCare.gov** (The Marketplace)?			☐ Yes ☐ No
If yes, was any Advanced Premium Tax Credit received? *(Provide Form 1095-A)* **18**			☐ Yes ☐ No

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Scan this QR code with your smart device to find missing children near you.

Visit the **National Center for Missing and Exploited Children** website or call **800-843-5678** to help.

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11. For use in determining exempt days status. (Students may exempt only 5 years TOTAL)
12. Partial days count as full days, unless a Canadian or Mexican commuter with +75% workdays commuting. (Entered on Form 8843 in TaxSlayer)
13. Most tax years end 12/31/XXXX. List Form 1040, 1040-NR etc., as appropriate.
14. Most treaty articles are listed under income codes 16, 19 or 20 later in this publication. Enter these on Schedule OI.
15. If more than one academic institution was attended during the tax year, use the most recent prior to 01/01/2025. This information will be used on Form 8843 in TaxSlayer.
16. The school or other payer may provide information for scholarships, grants, wages and salaries electronically and/or paper form with various formats. Inquire about all sources of income and deductions in this section.
17. Advise taxpayer of record requirements for charitable contributions.
18. **Caution:** While most student/scholars have insurance provided through their sponsoring school, organization, etc., some may have applied for coverage through the Marketplace and erroneously received a Premium Tax Credit that needs to be repaid.

Unique Treaty Provisions

United States-India Income Tax Treaty, Articles 21(2), 22

Under Article 21(2) of the U.S.–India tax treaty, an Indian **student** or **apprentice** may claim the same standard deduction allowed to taxpayers filing Form 1040.

Indian students may also be allowed to claim certain dependents, such as a nonworking spouse or qualifying U.S.-born children, if all dependency requirements are met. However, the personal exemption deduction has been permanently eliminated ($0), so no exemption amount is allowed for those dependents.

Treaty benefits for a **scholar** from India are very different from those for a **student.** The scholar benefit for income code 19 is lost retroactively if the visit exceeds 2 years under Article 22.

Generally, the standard deduction for Single taxpayers and Married Filing Separately taxpayers in 2026 is $16,100.

Nonresident aliens can't file a joint return. Even though a student from India may be able to take an exemption for a nonworking spouse, this is not considered a joint return. Thus, the standard deduction for married filing separately must be used. In determining their tax liability, they must use the tax tables or tax rate schedules for married filing separately.

United States-People's Republic of China Treaty, Articles 19, 20

Almost all U.S. tax treaties' students and scholars' articles have time limits (see treaty tables for income codes 16, 19 and 20 below) and may not be available for U.S. residents for tax purposes. An exception is the United States-People's Republic of China Treaty.

Article 20 has no time limit restrictions for Chinese students and trainees to claim treaty benefits as long as they are still completing their education or training in the U.S. It allows students to have an exemption of up to $5,000 per year for wage income while they are studying or training. In most cases, the student will become a resident for federal tax purposes in their sixth calendar year. Students from China can continue to claim the treaty benefits on their resident alien tax return (if they still meet the definition of a student).

Article 19 allows a scholar (teacher, professor or researcher) to exempt from tax earned income for a period of 3 years in aggregate. After 2 calendar years, a scholar will become a resident alien for tax purposes (if he or she meets the Substantial Presence Test). They are still entitled to tax benefits under the treaty if the income earned is within the 3-year period.



This treaty is not applicable to Chinese citizens who are residents of Hong Kong, Macao or Taiwan.

United States-Canada Income Tax Treaty, Article 15

The students and scholars are permitted to use Article 15 of the tax treaty, which applies to dependent personal services.

Students and scholars making use of the treaty benefits for dependent and independent personal service income (Income Codes 17 and 18) remain **Out of Scope** for the VITA/TCE Foreign Student and Scholar Program and must be referred to a professional tax preparer.

The tax treaty with Canada is different from most other tax treaties because it (1) exempts all earned income if the nonresident earned not more than $10,000 in the tax year, but (2) taxes all income if the nonresident earned more than $10,000. This treaty benefit is lost if the nonresident becomes a U.S. resident for tax purposes.

Countries with Treaty Benefits for Scholarship or Fellowship Grants (Income Code 16)

U.S.-Russia Income Tax Treaty has been suspended for Foreign Students and Scholars.

If a nonresident alien receives a grant that is **not** from U.S. sources, it is **not** subject to U.S. tax.

Scholarship or fellowship grants that cover tuition and fees (and books and supplies if required of all students) are **not** subject to U.S. tax and generally will not be included in Form 1042-S. Financial aid that is dependent on the performance of services, such as a teaching assistant, is treated as wages and generally reported on W-2 or on Form 1042-S with income code 18, 19, or 20.

Scholarship or fellowship grants that cover room, board and other personal expenses are subject to U.S. tax unless a treaty benefit (as summarized below) exists.

Country	Maximum Years in U.S.	Maximum Dollar Amounts	Treaty Article
Bangladesh	No Limit[1]	No Limit	21(2)
China, People's Republic of	No Limit	No Limit	20(b)
Commonwealth of Independent States[2]	5	Limited	VI(1)
Cyprus	5	No Limit	21(1)
Czech Republic	5	No Limit	21(1)
Egypt	5	No Limit	23(1)
Estonia	5	No Limit	20(1)
France	5	No Limit	21(1)
Germany	No Limit	No Limit	20(3)
Iceland	5	No Limit	19(1)
Indonesia	5	No Limit	19(1)
Israel	5	No Limit	24(1)
Kazakhstan	5	No Limit	19
Korea, South	5	No Limit	21(1)
Latvia	5	No Limit	20(1)
Lithuania	5	No Limit	20(1)
Morocco	5	No Limit	18
Netherlands	3	No Limit	22(2)
Norway	5	No Limit	16(1)
Philippines	5	No Limit	22(1)
Poland	5	No Limit	18(1)
Portugal	5	No Limit	23(1)
Romania	5	No Limit	20(1)
Slovak Republic	5	No Limit	21(1)
Slovenia	5	No Limit	20(1)
Spain	5	No Limit	22(1)
Thailand	5	No Limit	22(1)
Trinidad and Tobago	5	No Limit	19(1)
Tunisia	5	No Limit	20
Ukraine	5	No Limit	20
Venezuela	5	No Limit	21(1)

[1] A 2-year limit applies to business or technical apprentices.

[2] Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.) Generally, limited to $10,000 of scholarship/fellowship income to provide ordinary living expenses

Countries with Treaty Benefits for Teaching and Research (Income Code 19)

The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901.

Country	Maximum Years in U.S.	Maximum Dollar Amounts	Treaty Article
Bangladesh	2	No Limit	21(1)
Belgium	2	No Limit	19(2)
Bulgaria	2	No Limit	19(2)
China, People's Republic of	3	No Limit	19
Commonwealth of Independent States*	2	No Limit	VI(1)
Czech Republic	2	No Limit	21(5)
Egypt	2	No Limit	22
France	2	No Limit	20
Germany	2	No Limit	20(1)
Greece**	3	No Limit	XII
India	2L	No Limit	22
Indonesia	2	No Limit	20
Israel	2	No Limit	23
Italy	2	No Limit	20
Jamaica	2	No Limit	22
Japan	2	No Limit	20
Korea, South	2	No Limit	20
Luxembourg	2L	No Limit	21(2)
Netherlands	2L	No Limit	21(1)
Norway	2	No Limit	15
Pakistan***	2L	No Limit	XII
Philippines	2	No Limit	21
Poland	2	No Limit	17
Portugal	2	No Limit	22
Romania	2	No Limit	19
Slovak Republic	2	No Limit	21(5)
Slovenia	2	No Limit	20(3)
Thailand	2L	No Limit	23
Trinidad and Tobago	2	No Limit	18
Turkey***	2	No Limit	20(2)
United Kingdom	2L	No Limit	20A
Venezuela	2	No Limit	21(3)

* Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.)

** Treaty applies to income earned from teaching only, not for research.

*** From sources outside of the U.S. only

L Treaty contains provisions that retroactively eliminates benefit if the allowable period in the U.S. or income amounts are exceeded as defined in the treat .

Countries With Treaty Benefits for Studying and Training (Income Code 20)

The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901.

Country	Maximum Years in U.S.	Maximum Dollar Amounts	Treaty Article
Bangladesh	No Limit*	$8,000	21(2)
Belgium	No Limit	9,000	19(1)(b)
Bulgaria	No Limit	9,000	19(1)(b)
Chile**	No Limit**	No Limit	20
China, People's Republic of	No Limit	5,000	20(c)
Cyprus	5	2,000	21(1)
Czech Republic	5	5,000	21(1)
Egypt	5	3,000	23(1)
Estonia	5	5,000	20(1)
France	5	5,000	21(1)
Germany	4L	9,000	20(4)
Iceland	5	9,000	19(1)
Indonesia	5	2,000	19(1)
Israel	5	3,000	24(1)
Korea, South	5	2,000	21(1)
Latvia	5	5,000	20(1)
Lithuania	5	5,000	20(1)
Luxembourg	2*L	No Limit	21(2)
Malta	No Limit	9,000	20(2)
Morocco	5	2,000	18
Netherlands	No Limit	2,000	22(1)
Norway	5	2,000	16(1)
Pakistan	No Limit	5,000	XIII(1)
Philippines	5	3,000	22(1)
Poland	5	2,000	18(1)
Portugal	5	5,000	23(1)
Romania	5	2,000	20(1)
Slovak Republic	5	5,000	21(1)
Slovenia	5	5,000	20(1)
Spain	5	5,000	22(1)
Thailand	5	3,000	22(1)
Trinidad and Tobago	5	2,000	19(1)
Tunisia	5	4,000	20
Venezuela	5	5,000	21(1)

* 2-year limit applies to business or technical apprentices.

**From sources outside of the U.S. only

L Treaty contains provisions that retroactively eliminates benefits if the allowable period in the U.S. or income amounts are exceeded as defined in the treaty.

Tax Treaty provisions allowed federally may not be honored by some states. Contact your state to see if treaty provisions are honored on the state return.

Capital Gains / Losses

Advanced certification required

The only capital gains/losses within the scope of the Foreign Student & Scholar VITA program are related to the sale of U.S. stocks, generally considered NOT effectively connected with the taxpayer's U.S. trade or business. All other sales of property remain **Out of Scope.**

If a nonresident alien is physically present in the U.S. for less than 183 days during the tax year, none of the capital gains from these sales are taxable. The days counted for excludable gains consider all days of presence, regardless of exempt days based on visa status under IRC §7701(b).

If the nonresident is present in the U.S. for 183 days or more, generally the rate of tax on the gain is 30%. This income is reported on Form 1040-NR, U.S. Nonresident Alien Income Tax Return, Schedule NEC, Tax on Income Not Effectively Connected With a U.S. Trade or Business, NOT on Schedule D, Capital Gains and Losses, nor on the income section of Form 1040-NR. Capital losses of nonresident aliens may only offset other capital gains. (Capital losses of nonresident aliens cannot be used against other income, nor can they be carried forward to another tax year.)

Some tax treaties provide an exclusion from tax on various capital gains relating to stock sales. The following countries have a tax treaty with the U.S. If the table below indicates a potential 0% tax, review all paragraphs of the treaty article fully to ensure all conditions are met (reported on Schedule NEC). (Some treaties limit the percentage of stock ownership held or types of assets held by the corporation, etc.)

Tax Treaties Taxation Rate - Capital Gains (from Sales of U.S. Stocks)

Treaty Country	Country Code	Capital Gains from U.S. Corporate Stock sales	
		Rate	Treaty Article Citation
Australia	AS	30%	none
Austria	AU	0	13(6)
Bangladesh	BG	0	13(4)
Barbados	BB	0	13(6)
Belgium	BE	30%	13(3)
Bulgaria	BU	0	13(8)
Canada	CA	0	XIII(4)
China, People's Republic of	CH	30%	12
Comm. of Independent States*	-	0	IIII(1)(b)
Cyprus	CY	0	16(1)
Czech Republic	EZ	0	13(6)
Denmark	DA	0	13(6)
Egypt	EG	30%	14(1)(d)
Estonia	EN	0	13(6)
Finland	FI	0	13(6)
France	FR	0	13(6)
Germany	GM	0	13(5)
Greece	GR	30%	none
Iceland	IC	0	13(6)
India	IN	30%	13
Indonesia	ID	30%	14(2)(b)
Ireland	EI	0	13(5)
Israel	IS	30%	15(1)(d)
Italy	IT	0	13(4)
Jamaica	JM	0	13(6)
Japan	JA	0	13(7)
Kazakhstan	KZ	0	13(6)
Korea, South	KS	0	16(1)(c)

Capital Gains / Losses cont'd

Tax Treaties Taxation Rate - Capital Gains (from Sales of U.S. Stocks)

Treaty Country	Country Code	Capital Gains from U.S. Corporate Stock sales	
		Rate	Treaty Article Citation
Latvia	LG	0	13(6)
Lithuania	LH	0	13(6)
Luxembourg	MT	0	14(5)
Malta	MX	0	13(6)
Mexico	BE	0	13(7)
Morocco	MO	0	13(2)(c)(ii)
Netherlands	NL	0	14(7)
New Zealand	NZ	0	13(7)
Norway	NO	30%	12(1)(c)(ii)
Pakistan	PK	30%	none
Philippines	RP	0	14(2)
Poland	PL	0	14(7)
Portugal	PO	0	14(6)
Romania	RO	30%	13(1)(b)
Slovak Republic	LO	0	13(6)
Slovenia	SI	0	13(5)
South Africa	SF	0	13(5)
Spain	SP	0	13(7)
Sri Lanka	CE	0	13(7)
Sweden	SW	0	13(6)
Switzerland	SZ	0	13(5)
Thailand	TH	30%	13
Trinidad & Tobago	TD	30%	–
Tunisia	TS	0	13(5)
Turkey	TU	0	13(5)
Ukraine	UP	0	13(4)
United Kingdom	UK	30%	13
Venezuela	VE	0	13(5)
Other Countries	–	30%	–

* Those countries to which the U.S.-U.S.S.R. income tax treaty still applies: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

Nonresident aliens residing in the U.S. for less than 183 days in the tax year, generally are exempt from tax on Capital gains from U.S. stock sales.

U.S. – Russia Income Tax Treaty has been suspended for Foreign Students and Scholars, effective August 16, 2024.

Dividend Income

U.S. – Russia Income Tax Treaty has been suspended for Foreign Students and Scholars, effective August 16, 2024.

Generally, dividend income from investments in U.S. corporate stock is considered FDAP (Fixed, Determinable, Annual or Periodic) income, NOT effectively connected to the taxpayer's U.S. trade or business and is therefore taxable at a 30% rate on Form 1040-NR, Schedule NEC, NOT on the income section on the front of Form 1040-NR.

The U.S. has income tax treaties with a number of foreign countries. These treaties can often reduce or eliminate U.S. income tax on various types of income, such as dividends, if certain conditions are met. Carefully read the tax treaty article and the conditions allowing for reduced rates. Many of these reduced rates only apply to regulated investment companies (RICs) or a real estate investment trusts (REITs). Below is a list of the treaty countries and the treaty article and protocol potentially allowing reduced rates.

Information Only

Dividend income for the nonresident aliens is subject to 30% income tax rate, unless a lower rate is allowed by treaty. These lower treaty rates are **Out of Scope** for the VITA/TCE Foreign Student and Scholar program.

Tax Treaties / Taxation Rate - Dividends (paid by U.S. Corporations)

Treaty Country	Country Code	Dividends paid by U.S. Corporations (general)	
		Rate	Treaty Article Citation
Australia	AS	15mm	10(2)/P6
Austria	AU	15w	10(2)
Bangladesh	BG	15mm	10(2)
Barbados	BB	15w, rr	10(2)/1PIII(1); 2PII(6)
Belgium	BE	15dd, mm	10(2)
Bulgaria	BU	10dd, mm	10(2)
Canada	CA	15mm	X(2)/5P5(1)
Chile	CL	15	10
China, People's Republic of	CH	10	9(2)
Comm. of Independent States*	–	30	None
Cyprus	CY	15	12(2)
Czech Republic	EZ	15w	10(2)
Denmark	DA	15dd, mm	10(2)/PII
Egypt	EG	15	11(2)
Estonia	EN	15w	10(2)
Finland	FI	15dd, mm	10(2)/PIII
France	FR	15mm	10(2)/2P2
Germany	GM	15dd, mm	10(2)/PIV
Greece	GR	30	none
Iceland	IC	15dd, mm	10(2)
India	IN	25w	10(2)
Indonesia	ID	15	11(2)/P1
Ireland	EI	15mm	10(2)
Israel	IS	25w	12(2)
Italy	IT	15mm	10(2)
Jamaica	JM	15	10(2)/P2
Japan	JA	10dd, mm	10(2)
Kazakhstan	KZ	15ff	10(2)
Korea, South	KS	15	12(2)
Latvia	LG	15w	10(2)

Dividend Income cont'd

Treaty Country	Country Code	Dividends paid by U.S. Corporations (general)	
		Rate	Treaty Article Citation
Lithuania	LH	15w	10(2)
Luxembourg	LU	15w	10(2)
Malta	MT	15dd, mm	10(2)
Mexico	MX	10dd. mm	10(2)/2PII
Morocco	MO	15	10(2)
Netherlands	NL	15dd, mm	10(2)/P3(a)
New Zealand	NZ	15mm	10(2)/PVI
Norway	NO	15	8(2)/PVI(1)
Pakistan	PK	30	VII(2)/VI(1)
Philippines	RP	25	11(2)
Poland	PL	15	11(2)
Portugal	PO	15w	10(2), (3)
Romania	RO	10	10(2)
Slovak Republic	LO	15w	10(2)
Slovenia	SI	15mm	10(2)
South Africa	SF	15w	10(2)
Spain	SP	15w	10(2)
Sri Lanka	CE	15gg	10(2)
Sweden	SW	15dd, mm	10(2)/PIV
Switzerland	SZ	15w, dd	10(2)
Thailand	TH	15w	10(2)
Trinidad & Tobago	TD	30	12(1)
Tunisia	TS	20w	10(2)
Turkey	TU	20w	10(2)
Ukraine	UP	15ff	10(2)
United Kingdom	UK	15mm	10(2)
Venezuela	VE	15mm	10(2)
Other Countries	–	30	None

* Those countries to which the U.S.-U.S.S.R. income tax treaty still applies: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan & Uzbekistan.

[w] The rate applies to dividends paid by a regulated investment company (RIC) or a real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is an individual holding ess than a 10% interest (25% in the case of Portugal, Spain, Thailand, and Tunisia) in the REIT.

[dd] Amounts paid to certain pension funds that are not derived from the carrying on of a business, directly or indirectly, by the fund are exempt. This includes dividends paid by a REIT only if the conditions in footnote mm are met. For Sweden, to be entitled to the exemption, the pension fund must not sell or make a contract to sell the holding from which the dividend is derived within 2 months of the date the pension fund acquired the holding. The United States has competent authority arrangements (MAP) with some treaty jurisdictions (e.g. Netherlands and Switzerland) that describe which pension funds are eligible for the exemption. See the Competent Authority Arrangements page on irs.gov.

[ff] The rate applies to dividends paid by a regulated investment company (RIC). Dividends paid by a real estate investment trust (REIT) are subject to a 30% rate.

[gg] In Sri Lanka, the rate applies to dividends paid by a real estate investment trust (REIT) only if the beneficial owner of the dividends is (a)an individual holding less than a 10% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT's stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified.

[mm] The rate applies to dividends paid by a regulated investment company (RIC) or real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is (a) an individual (r pension fund, in some cases) holding not more than a 10% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT's stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified.

[pp] The rate applies to dividends paid by a regulated investment company (RIC) or real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is (a) an individual h lding not more than a 25% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT's stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified, or (d) a Dutc beleggінginstelling.

[rr] The rate applies to dividends paid by a regulated investment company (RIC) or a real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is an individual holding ess than a 10% interest (25% in the case of Portugal, Spain, Thailand, and Tunisia) in the REIT.

State Income Tax Refunds

If a taxpayer itemized deductions in a prior year and claimed a deduction for state income taxes, then received a state tax refund, that refund may be taxable income in the year it is received. See Publication 525, Taxable and Nontaxable Income, for additional information.

Students may have received taxable refunds of state and/or local taxes. Remember that nonresident students, except from India, must itemize their deductions. This can include state and local income taxes paid.

Students from India are allowed a standard deduction. If the standard deduction was used on the previous year's tax return, do not include the amount of any state or local tax refund in taxable income.

Scholarship and Fellowship Grants Exclusion

Sch 1—Scholarship and fellowship grants not reported on Form W-2

Enter the amount of scholarship and fellowship grants not reported on Form W-2, reduced by the total amount exempt by treaty. However, if you were a degree candidate at an eligible educational organization, generally ***include on Sch 1 only the amounts you used for expenses other than tuition, fees, and required, course-related expenses.*** For example, amounts used for room, board, and travel must be reported on line **Scholarship and fellowship grants**.



Attach any Form(s) 1042-S you receive from the educational organization to page 1 of the Form 1040-NR. Scholarship and fellowship grants are reported in box 2 of Form 1042-S.

For more information about tax requirements for scholarships and fellowships, see Pub. 519 and chapter 1 of Pub. 970.



Under some treaties, scholarship or fellowship grant income is not exempt from tax if the income is received in exchange for the performance of services, such as teaching, research, or other services. Also, many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040-NR. See the instructions for item L of Schedule OI, later, for details.

Example 1. You are a citizen of a country that does not have an income tax treaty in force with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. You are not required to perform any services, such as teaching, research, or other services, to get the scholarship, and you have no other sources of income. The total amounts you received from ABC University during 2026 are as follows:

Tuition and Fees	$25,000
Required books, supplies, and equipment	$1,000
Room and board	$9,000
	$35,000

The Form 1042-S you received from ABC University for 2026 shows $9,000 in box 2 and $1,260 (14% of $9,000) in box 10.



Box 2 shows only $9,000 because withholding agents (such as ABC University) are not required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.

You would enter $9,000 on line Scholarship and fellowship grants of Schedule 1 (Form 1040) only.

Example 2. The facts are the same as in Example 1, except that you are a citizen of a country that has an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country for income tax purposes immediately before arriving in the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you are present in the United States only temporarily to finish your degree, and all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

When completing your tax return, do the following.

Provide all the required information in item L of Schedule OI (Form 1040-NR). Enter the $9,000 shown in box 2 of Form 1042-S into column (d) of the schedule.

Enter $9,000 from box L1(e) of Schedule OI (Form 1040-NR) on line 1k of Form 1040-NR.

Enter $1,260 on line 25g of Form 1040-NR to report the withholding shown in box 10 of Form 1042-S.



For this example, you will not enter any amount on line Scholarship and fellowship grants of Schedule 1 (Form 1040) because the entire scholarship income shown in box 2 of Form 1042-S is exempt from tax by the treaty.

How to Claim Treaty Benefits on Form 1040-NR

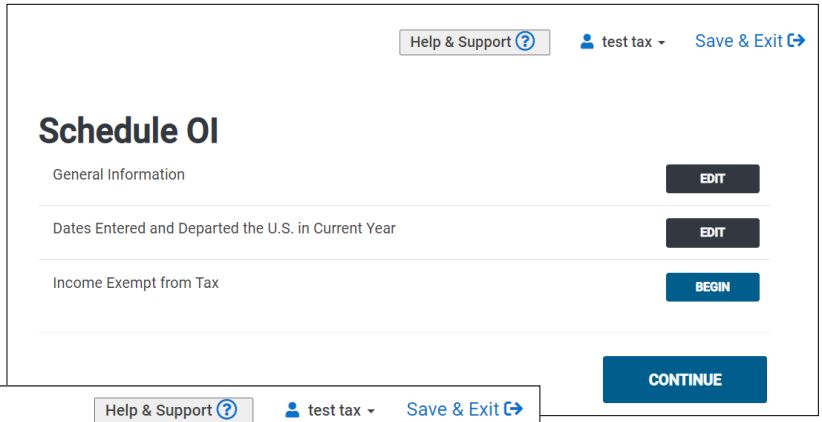
Nonresident aliens may claim treaty benefits on Form 1040-NR.

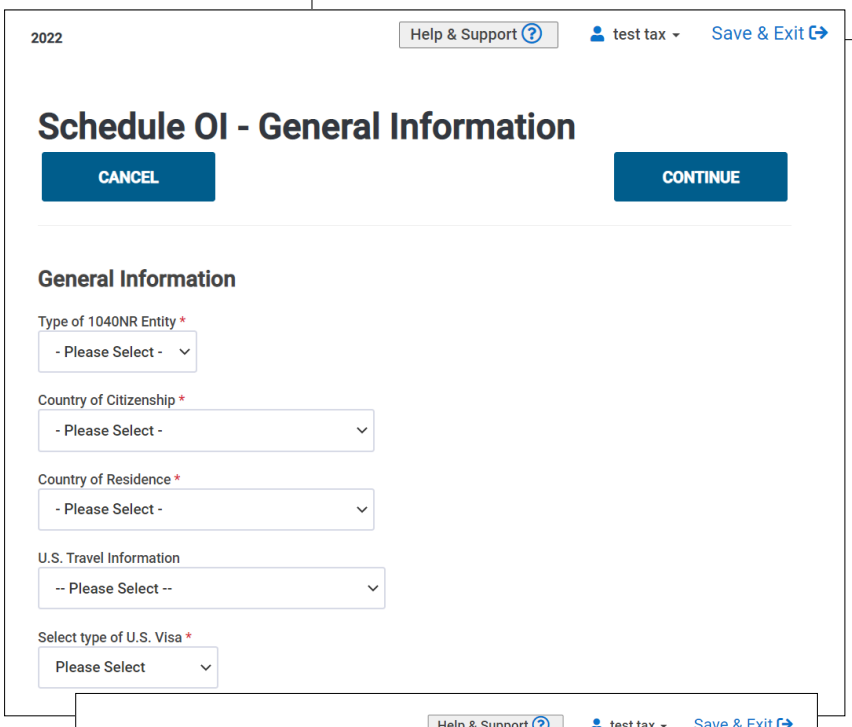
If a taxpayer is a resident alien eligible to claim treaty benefits on Form 1040, the return is Out of Scope for the VITA/TCE Foreign Student and Scholar program.

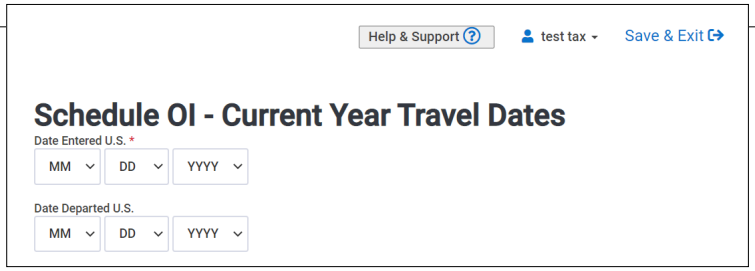
The following shows how to claim treaty benefits listed on Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

First, enter the necessary information based on the F13614-NR, Nonresident Alien Intake and Interview Sheet entries, and your interview with the taxpayer for the three sections of Schedule OI in TaxSlayer.

This section shows how to enter the Form 1042-S, however, a taxpayer who received a Form W-2, Wage and Tax Statement, or other income statement may also be eligible to exclude income under their treaty. This section of the software would be used for these taxpayers, as well.







The Schedule OI menu will automatically open after entering Dependents / Qualifying Person selections in the software.

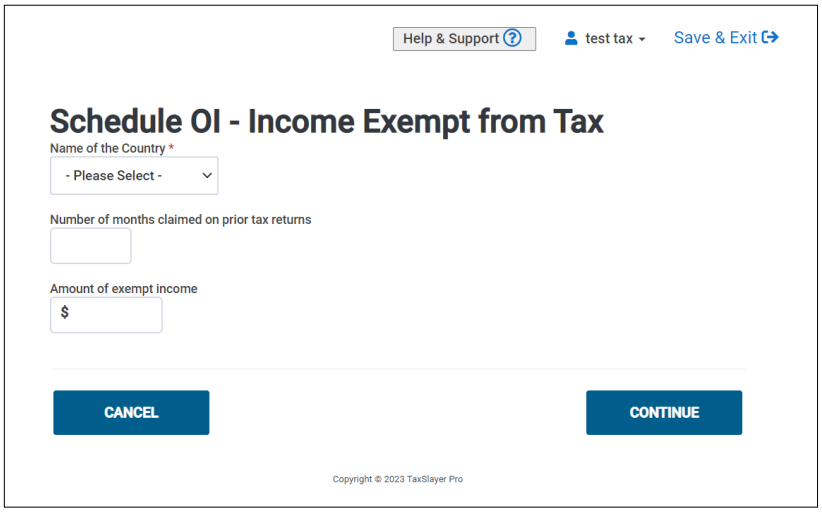
Complete all sections on the Schedule OI Menu; General Information, Dates Entered and Departed the U.S. in Current Year, and Income Exempt from Tax.

For a taxpayer who does not receive Form 1042-S and is entitled to claim treaty benefits first complete the Schedule OI-General Information with the allowable treaty benefit amount listed under Wages Exempt by a treaty.

Next, move to Schedule OI- Income Exempt from Tax and re-enter the amount of exempt income.

Schedule OI - Income Exempt from Tax

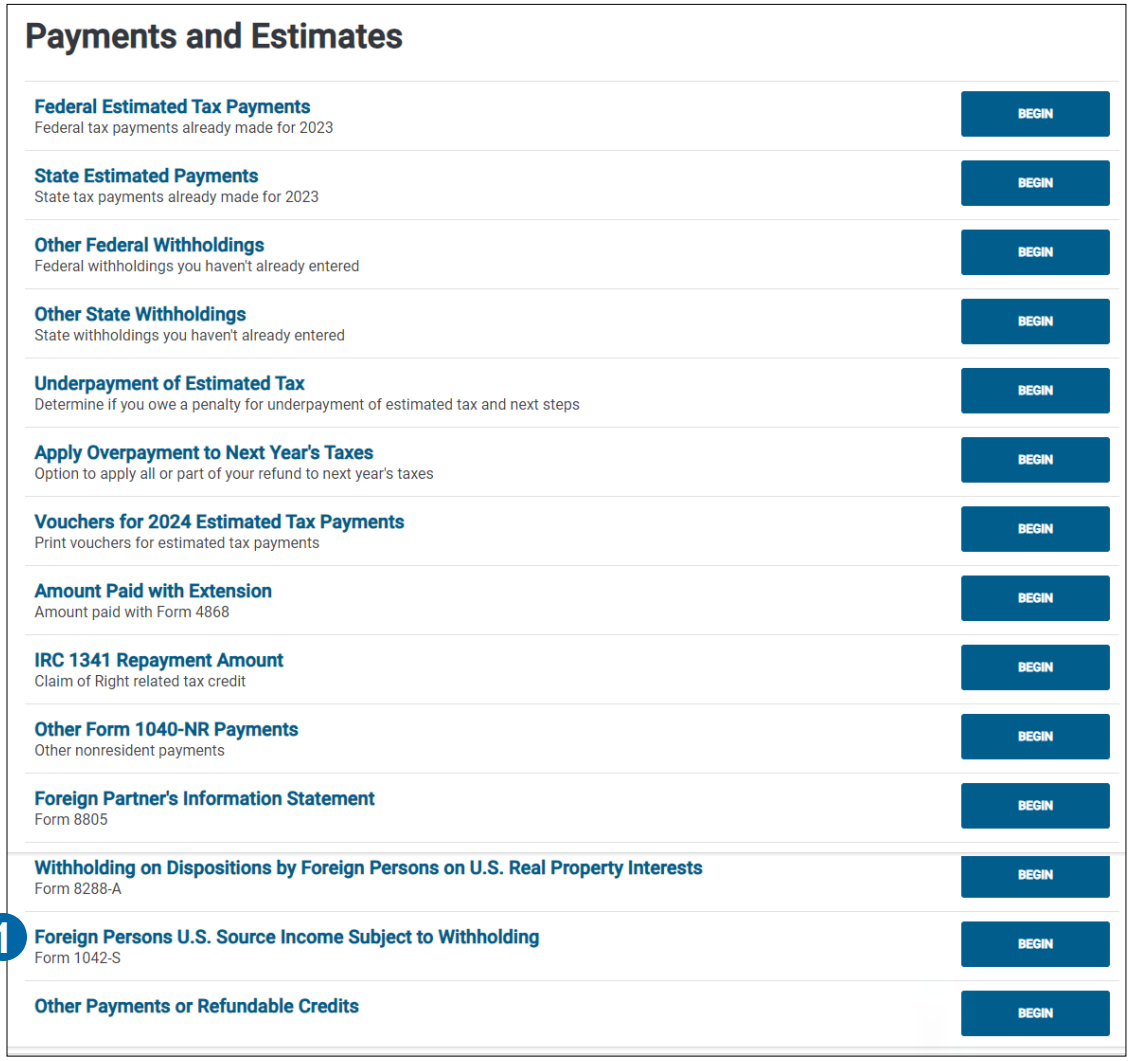
Federal Section>Payments and Estimates>Foreign Person's U.S. Source Income Subject to Withholding



List the country from which the taxpayer is claiming treaty benefits. Once entered, another box will appear with a drop-down menu asking which treaty article is being applied.

If this treaty benefit has been used on PRIOR returns, list the total number of months the article has been used in PRIOR years.

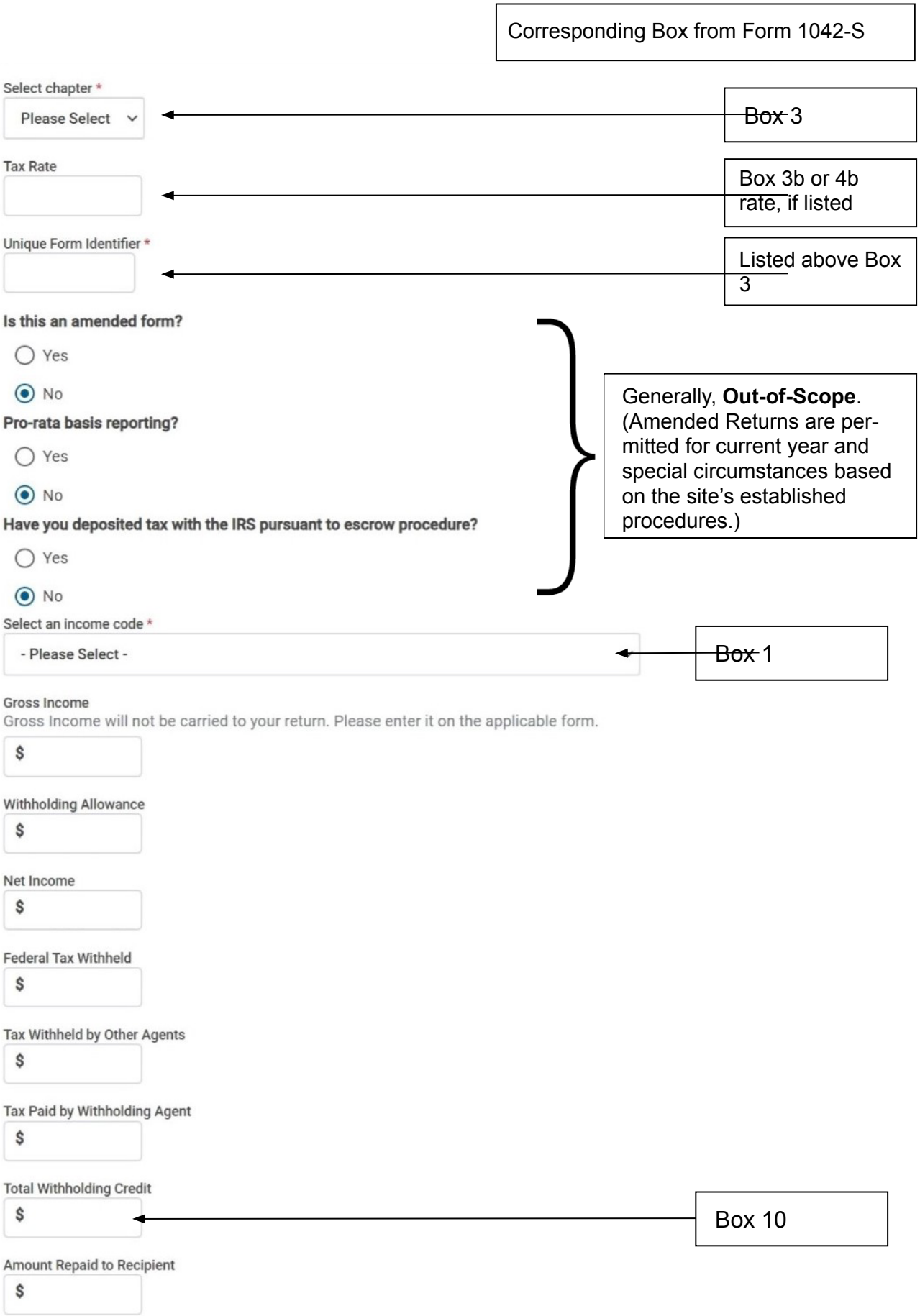
List the amount of income THIS year that is to be exempt from taxation due to the treaty article. **(Remember, if the amount received is less than the amount excludable by treaty, list the amount received.)**



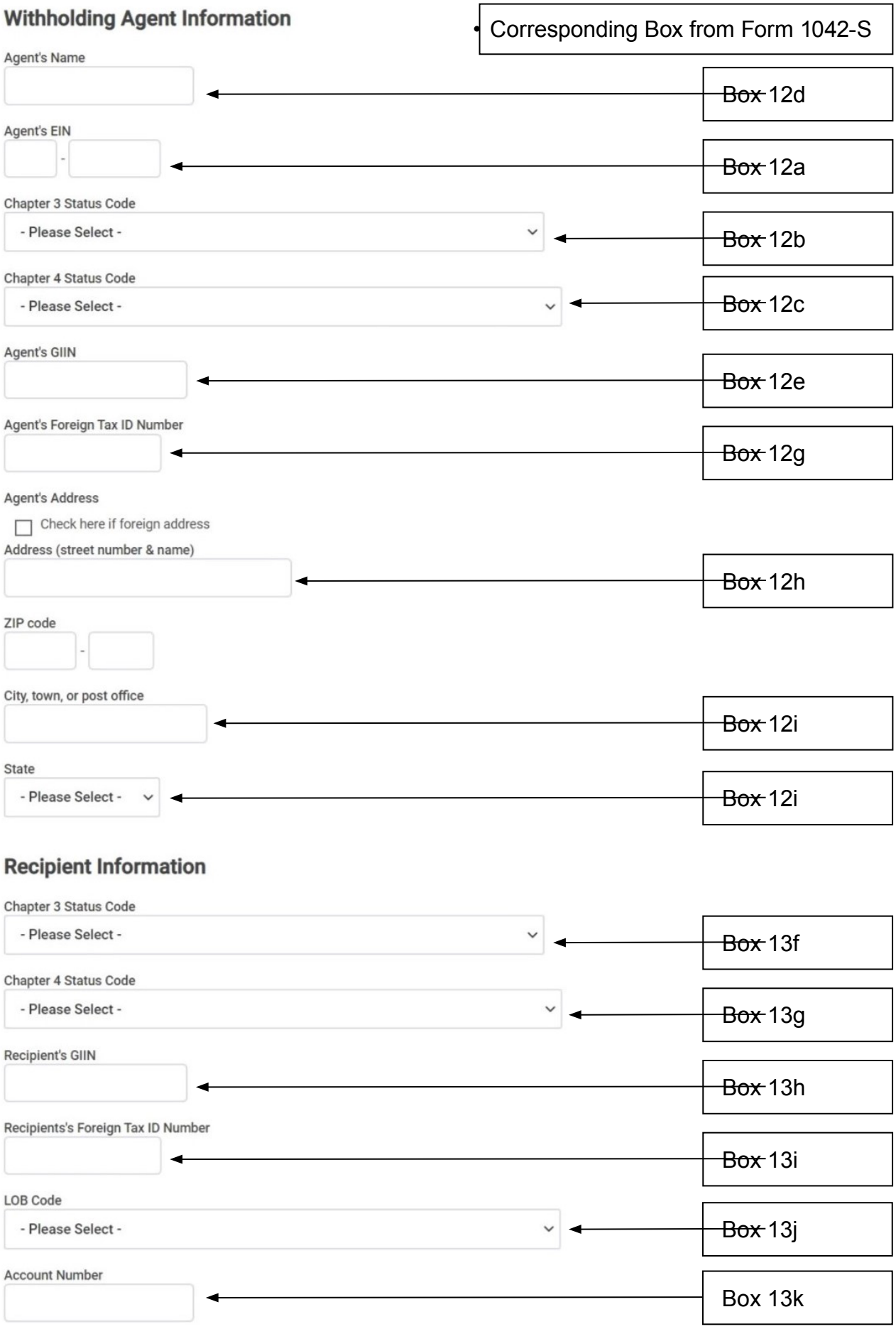
1. **Next,** you will enter the information from each box on the Form 1042-S into the software.

<u>Only enter information for completed boxes.</u> Each entry has the same corresponding title as listed on the form.

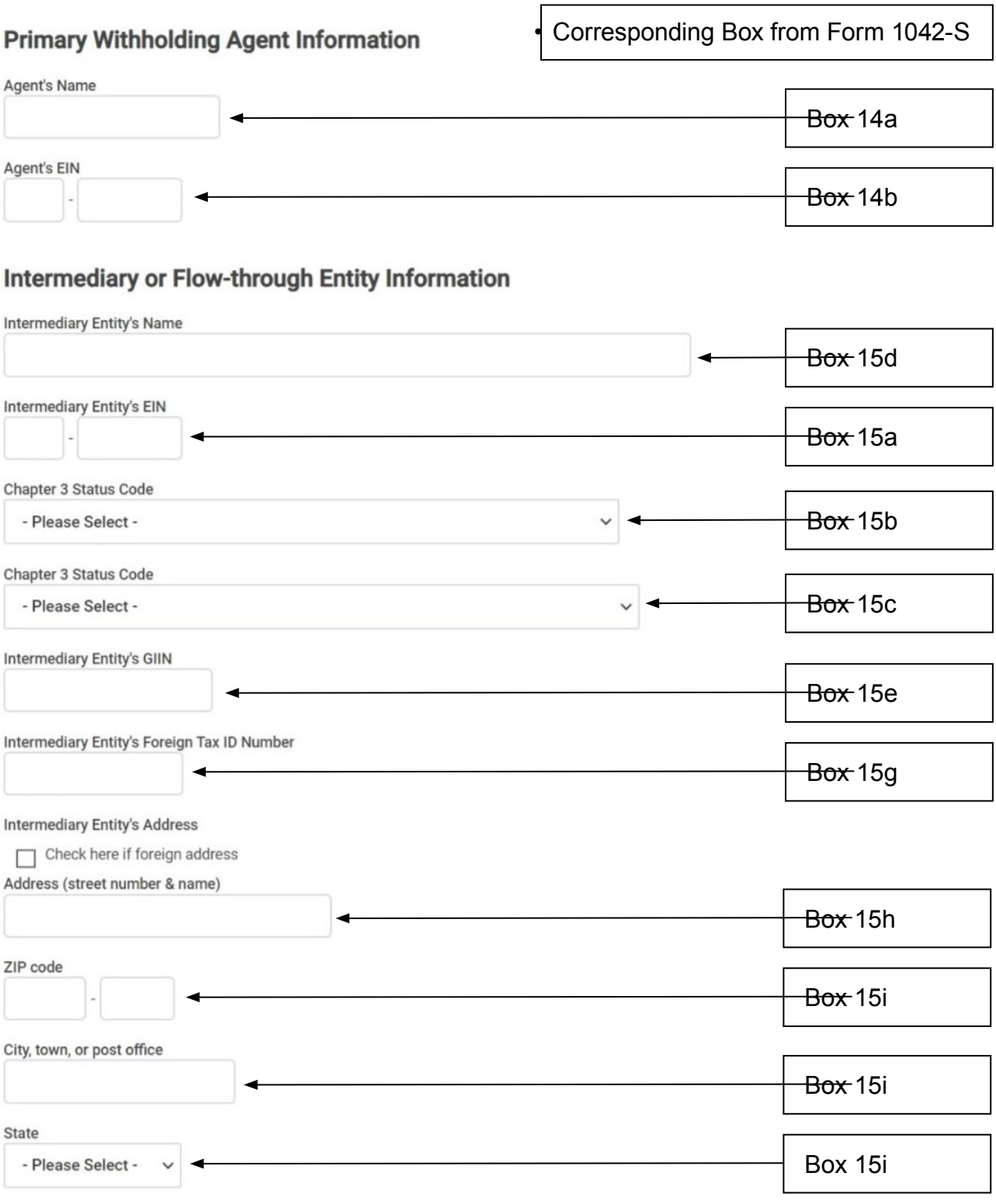
Form 1042-S Foreign Person's U.S. Income Subject to Withholding



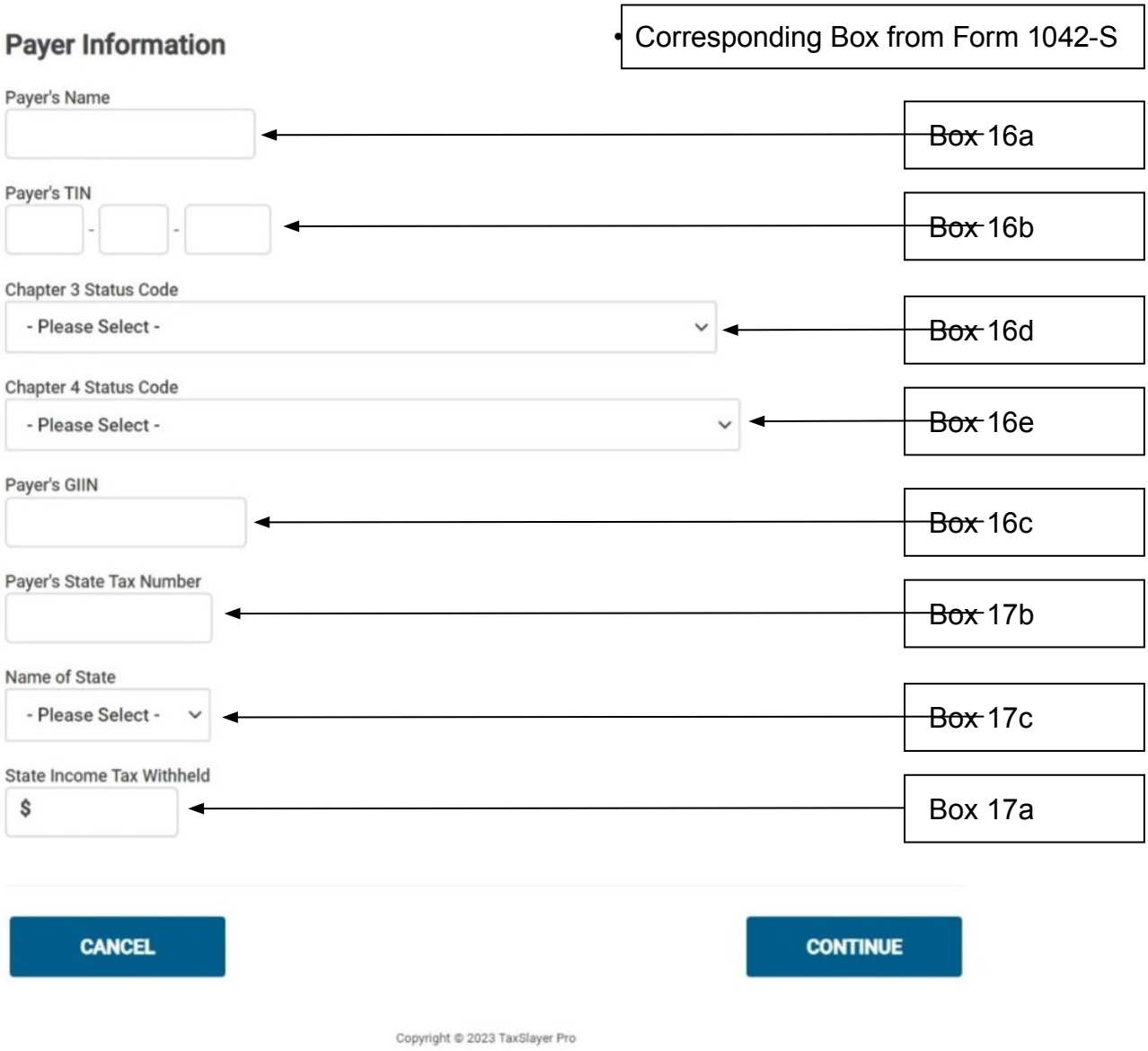
Form 1042-S Foreign Person's U.S. Income Subject to Withholding



Form 1042-S Foreign Person's U.S. Income Subject to Withholding



Form 1042-S Foreign Person's U.S. Income Subject to Withholding



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.

2026

OMB No. 1545-0096

Copy A for Internal Revenue Service

UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

1 Income code	**2** Gross income	**3** Chapter indicator. Enter "3" or "4"		**13i** Recipient's U.S. TIN, if any	**13j** Ch. 3 status code
		3a Exemption code	**4a** Exemption code		**13k** Ch. 4 status code
		3b Tax rate .	**4b** Tax rate .	**13l** Recipient's GIIN	**13m** Recipient's FTIN, if any
5 Withholding allowance					
6 Net income					
7a Federal tax withheld				**13n** LOB code	**13o** Recipient's account number
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . ☐				**13p** Recipient's date of birth (YYYYMMDD)	
7c Check if withholding occurred in subsequent year with respect to a partnership interest . . . . . ☐					
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient . . . . . ☐				**14a** Primary withholding agent's name (if applicable)	
8 Tax withheld by other agents				**14b** Primary withholding agent's EIN	**15** Check if pro-rata basis reporting ☐
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )	**10** Total withholding credit (combine boxes 7a, 8, and 9)			**15a** Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code
					15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				**15d** Intermediary or flow-through entity's name	
12a Withholding agent's EIN	**12b** Ch. 3 status code			**15e** Intermediary or flow-through entity's GIIN	
	12c Ch. 4 status code				
12d Withholding agent's name				**15f** Country code	**15g** FTIN, if any
12e Withholding agent's global intermediary identification number (GIIN)				**15h** Address (number and street)	
12f Country code	**12g** FTIN, if any			**15i** Room or suite no.	**15j** City or town
12h Address (number and street)				**15k** State or province	**15l** Country / **15m** ZIP or foreign postal code
12i Room or suite no.	**12j** City or town			**16a** Payer's name	**16b** Payer's TIN
12k State or province	**12l** Country	**12m** ZIP or foreign postal code		**16c** Payer's GIIN	**16d** Ch. 3 status code
					16e Ch. 4 status code
13a Recipient's name		**13b** Recipient's country code		**17a** State income tax withheld	**17b** Payer's state tax no. / **17c** Name of state
13c Address (number and street)					
13d Apt. no.	**13e** City or town				
13f State or province	**13g** Country	**13h** ZIP or foreign postal code			

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2026) Created 8/29/25

Filing Status

Generally, nonresident aliens must use either the **Single** or the **Married Filing Separately (Married Nonresident Alien)** filing status. (Only residents of Canada, Mexico, Republic of Korea (S. Korea), and India may qualify for the Qualifying Surviving Spouse, if applicable.) The married nonresident alien status can be used whether their spouse is present in the U.S. or not.

Head of Household filing status cannot be used if the taxpayer was a nonresident alien during any part of a year.

Nonresidents who are married to U.S. Citizens or resident aliens can make an election to file a joint return for tax purposes on Form 1040 and file as **Married Filing Jointly (Out of Scope)**. If both married taxpayers are nonresident aliens, they **CANNOT** file as Married Filing Jointly, they must file as Married Filing Separately.

STATE RETURNS: Check with the state income tax authorities regarding the correct filing status that applies to any state return being prepared.

Standard or Itemized Deduction

Standard Deduction - Nonresident aliens are generally **not** eligible for the standard deduction. For those eligible (India Treaty), they must use the amount for the single or married filing separately filing status being used (if legally blind, or over 65, see Publication 501).

Generally, the standard deduction amount for single or married filing separately for **2026** is **$16,100**.

Itemized Deductions - The 2025 Reconciliation Legislation (H.R. 1), also known as the Working Families Tax Cuts (WFTC), increased the dollar amount of state and local income taxes that are deductible to $20,200 for MFS or Single returns with MAGI under $252,500. Miscellaneous Itemized deductions for employee business expenses, tax preparation fees, etc. have been eliminated. Casualty Losses are now only permitted for Presidentially Declared Disaster areas (and remain **Out of Scope**).

Contributions made to qualified U.S. charitable organizations may be deductible if the taxpayer itemizes deductions. For Tax Year 2026, itemizing taxpayers may deduct only the portion of charitable contributions that exceeds 0.5% of AGI. The amount you can deduct for contributions made to U.S. qualified charitable organizations is generally limited to no more than 60% of your AGI. Your deduction may be further limited to 50%, 30%, or 20% of your AGI, depending on the type of property you give and the type of organization you give it to. Refer to the Instructions for Form 1040-NR for more information. All other allowable itemized deductions on Form 1040-NR remain unchanged.

Wage Calculation Worksheet

Since some employers do **not** issue the correct reporting documents to international students and scholars, the following formula will help you to accurately compute the amount of wages to be shown on the income tax return.

Wages from Form W-2, box 1 (if any)	
Add: Code 19 or 20 income from Form,1042-S, box 2 (if any)	+
Total W-2 and 1042-S	
Subtract: Code 19 or 20 treaty benefit	-
Equals: Wages to be reported on Form 1040-NR, line 1a	=

Tax Credits and Nonresident Aliens

Tax credits are allowed to nonresident aliens only if they receive effectively connected income. Generally, nonresident alien students and scholars will **not** qualify for tax credits.



*Nonresident aliens cannot elect to be treated as resident aliens in order to claim these credits. (See exception for Married Filing Jointly in the Filing Status section of this publication, and certain treaty provisions for students from Barbados and Jamaica, as well as trainees from Jamaica. These exception elections and treaty provisions are both **Out of Scope**.)*

Child Tax Credit — Nonresident aliens may be able to claim the child tax credit if **all** of the following conditions are met:

- The child is a U.S. citizen, national, or resident alien who resides with the taxpayer, and
- The child is a son, daughter, adopted child, grandchild, stepchild, or foster child, and
- The child was under age 17 at the end of the year, and
- The child qualifies as their dependent.
- The child MUST have a valid Social Security number

Child and Dependent Care Credit — Nonresident aliens may be able to claim the Child and Dependent Care Credit if **all** of the following conditions are met:

- Pay a qualifying caregiver to care for a dependent under the age of 13, or a disabled dependent (any age), or a disabled spouse, so the taxpayer and spouse (if applicable) can work or look for work.
- Pay for care provided during the hours when a student or scholar was working (or looking for work) rather than attending classes or studying.
- Not claim an expense for the credit in an amount exceeding earned income from the United States.
- Generally, married persons must file a joint return to claim the credit. If your filing status is married filing separately and all of the following apply, you are considered unmarried for purposes of claiming the credit on Form 2441.
    - You lived apart from your spouse during the last 6 months of tax year.
    - Your home was the qualifying person's main home for more than half of the tax year.
    - You paid more than half of the cost of keeping up that home for the tax year.

Credit for Other Dependents — If the taxpayer has a qualifying dependent who does not meet some of the requirements for the Child Tax Credit, they may qualify for the Credit for Other Dependents. The child must reside in the U.S. with the taxpayer and have a valid SSN or ITIN. See Publication 17, Your Federal Income Tax (For Individuals) for details.

Earned Income Credit — If the taxpayer is a nonresident for any part of the year, the earned income credit is **not** available.

Education Credits — If the taxpayer is a nonresident alien for any part of the year, they generally can't claim the educational credits, such as the American Opportunity Credit and Lifetime Learning Credit.

Foreign Tax Credit — This credit will usually **not** be available to nonresident alien students and scholars. Their foreign-source income is usually **not** reported on their U.S. income tax return.

Advanced Premium Tax Credit (Out of Scope) — (As with many other credits, married taxpayers filing separately do **NOT** qualify for the Premium Tax Credit.) If the taxpayer obtained insurance through the Marketplace and received an Advanced Premium Tax Credit (listed on Form 1095-A, Health Insurance Marketplace Statement), this must be reported. The following instructions should be followed to report the credit and, if necessary, repay it:

1. In TaxSlayer's Health Insurance section, answer "Yes" to having received a Form 1095-A, and "Yes" to "Are you required to repay all of the APTC?" This will cause the software to add the repayment required into the tax liability.

2. Complete and attach Form 8962, Premium Tax Credit (PTC), to calculate the repayment amount.

Social Security and Medicare Taxes

Generally, a nonresident alien temporarily admitted in the United States as a student is **not** permitted to work for a wage or salary or to engage in business while in the United States. However, if a student is granted permission to work, Social Security and Medicare taxes are **not** withheld from their pay. This exclusion ONLY applies to the student, **not** their spouse or dependents under accompaniment statuses. Individuals in F-2 or J-2 immigration status are never exempt from FICA (Social Security and Medicare Taxes)

If Social Security or Medicare taxes are withheld from pay that is **not** subject to these taxes, contact the employer who withheld the taxes in error for a refund. The employer would also be eligible for a refund of their portion of the erroneously withheld taxes.

If that employer does not refund the withheld taxes, file Form 843, *Claim for Refund and Request for Abatement,* and attach supporting documentation for reimbursement (**Out of Scope**).

See Publication 519, Chapter 8, Paying Tax Through Withholding or Estimated Tax, for a list of items to attach as supporting documentation. Mail Form 843 (with attachments, including Form 8316, Information Regarding Request for Refund of Social Security Tax) to the following address:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0038

What Form(s) to File

Form 8843: If any of the following applies: If you are a nonresident alien, excluding days of presence in the United States for purposes of the substantial presence test because you:

- were an exempt individual (temporarily in the United States as a teacher or trainee in "J" or "Q" immigration status; temporarily in the United States as a student in an "F", "J", "M", or "Q" immigration status; or you were a professional athlete competing in a charitable event, or

- were unable to leave the United States as planned because of a medical condition or problem.

Even if the student or scholar had no income, they still must file Form 8843 by the 15th day of the 6th month after your tax year ends (June 15th) and file one for each family member who is in the U.S. also excluding days of presence. (The test for residency must be applied separately for each individual under the above immigration statuses).

If Canadian students are exempt individuals and do not have a visa, use the information from their work authorization papers to complete Form 8843. Form 1040-NR: For all filing of income and/or treaty benefits.

When to File

Taxpayers will have until April 15, 2027 to file their 2026 return.

If you did not receive wages subject to U.S. income tax withholding, or are filing a standalone Form 8843, file your return by the 15th day of the 6th month after the tax year ends (June 15th).



When the regular due date for filing falls on a Saturday, Sunday, or legal holiday, file by the next business day.

*Extensions of time to file - If you cannot file your return by the regular due date, file **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.*

For the 2026 tax year, the due date is April 15, 2027 making any extension due October 15, 2027 (December 16, 2027 if the due date of your return is June 17, 2027).

You must file the extension by the regular due date of your tax return and pay any tax due with the request for extension.

Amended Returns - If you later have changes in your income, deductions, or credits after you file your return, file Form 1040-X, Amended U.S. Individual Income Tax Return. Also use **Form 1040-X** *if you should have filed Form 1040 instead of Form 1040-NR or vice versa.*

If you amend Form 1040-NR or filed a previous Form 1040-X, attach the most recently filed form to the correct Form 1040-X. Print **"Amended"** across the top of the attached corrected forms or schedules.

If you are claiming a refund, the amended return must be filed within 3 years from the date you filed your original tax return or within 2 years from the date the tax was paid, whichever is later.

A tax return filed before the final due date is considered to have been filed on the due date.



Amending the Form 1040-NR using Form 1040-X is handled differently from other amended returns. Please see Form 1040-X instructions for the proper procedures.
www.irs.gov/pub/irs-pdf/i1040x.pdf

Payment Options

Some students and scholars owe money with their tax return. This is usually due to insufficient withholding from wages.

These are the payment options:

- Pay the entire balance by the due date for the return, by direct pay, card or digital wallet, or an IRS Online Account
- Put the balance on a credit card (fees apply)
- Ask for an extension of time to pay or an installment agreement (fees may apply)

Explain to taxpayers that:

- Interest, and any applicable penalties, will continue to accrue until they pay the full amount due
- They should not send cash through the mail; personal checks, cashiers' checks, and money orders are accepted
- For more information, refer to **https://www.irs.gov/payments**

Where to File

Forms 8843 and 1040-NR must be mailed to:
Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
USA

For Form 1040-NR, if enclosing a payment, mail to:
Department of the Treasury
Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
USA



For those returns that cannot be efiled, the returns must be mailed. Tax returns cannot be faxed or emailed to the Internal Revenue Service (IRS).

Source Documents

You may see many types of income documents when you are assisting international students and scholars. The following list may help you in identifying the documents you may see.

Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding - Many students and scholars will receive this form if they have income and/or a scholarship that is subject to treaty benefits.

Form W-2, Wage and Tax Statement - Most students and scholars are allowed to work. If they earn more than the amount exempted by their treaty, the excess should be reported on the W-2. When students and scholars work off campus, they often receive a W-2 for the full amount they earned. That is why it is important to use the Wage Calculation Worksheet in this guide.

Form 1098-T, Tuition Statement - Academic institutions issue Form 1098-T to students who paid tuition during the tax year. This form helps the students calculate the educational credits. Since nonresident aliens usually **cannot** claim the educational credits, the form is **not** part of their tax return.

Form 1099-INT, Interest Income - Many banks and savings institutions issue the 1099-INT to nonresident alien and scholars. Since most nonresident student and scholars do **not** need to report their interest income, the form is **not** part of their tax return. To avoid receiving a Form 1099-INT, file Form W-8 BEN with the bank or financial institution.

Form 1099-NEC, Nonemployee Compensation - Sometimes a nonresident alien student or scholar will give you a 1099-NEC. There are several complicated issues involved when this happens. These returns are **Out of Scope** for the VITA/TCE Foreign Student and Scholar program and must be referred to a professional tax preparer.

Forms 1095-A, Health Insurance Marketplace Statement - If the taxpayer has a F1095-A that indicates an Advanced Premium Tax Credit was allowed, the taxpayer will need to complete Form 8962, calculating the proper credit amount and repaying any excess advances, as necessary. These returns are **Out of Scope** for the VITA/TCE Foreign Student and Scholar program and must be referred to a professional tax preparer.

Additional Resources

- **Link & Learn Taxes for Foreign Student Course**
- **Forms 1040-NR,** U.S. Nonresident Alien Income Tax Return
- **Form 843,** Claim for Refund and Request for Abatement
- **Form 8233,** Exemption from Withholding on Compensation for Independent (& Certain Dependent) Personal Service of a Nonresident Alien Individual
- **Form 8316,** Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type
- **Form 8843,** Statement for Exempt Individuals and Individuals With a Medical Condition
- **Form 13614-NR**, Nonresident Alien Intake and Interview Sheet
- **Instructions for Schedule 8812,** Credits for Qualifying Children and Other Dependents
- **Publication 519,** U.S. Tax Guide for Aliens
- **Publication 597,** Information on the United States-Canada Income Tax Treaty
- **Publication 901,** U.S. Tax Treaties
- **Publication 1915,** Understanding your IRS Individual Taxpayer Identification Number (ITIN)
- **Publication 970,** Tax Benefits for Education
- **Publication 4152,** Electronic Toolkit for Nonresident Alien VITA/TCE Sites
- **Publication 4756,** Foreign Student and Scholar Volunteer Tax Return Preparation PowerPoint presentation
- **Publication 4757,** Individual Taxpayer Identification Number PowerPoint presentation

General Summary of U.S. Immigration Terms

Alien – An individual who is not a U.S. citizen or U.S. national. For Income tax purposes, aliens are classified as Residents or Nonresidents.

Bona Fide Resident — An individual who is established in a foreign country or countries for an uninterrupted period which includes an entire year that extends into the current tax year.

Dual Status — Aliens who are both Residents and Nonresidents of the U.S. within the same tax year.

Exempt Individual — Aliens who, because of the terms of their immigration status, are **not** considered to be "present in the United States" for purposes of the substantial presence test.

Exempt Status — A visa status that provides for a defined period of time in which the days an alien is physically present in the U.S. are **not** counted for purposes of the substantial presence test.

Expatriation Tax — An additional tax that may apply to U.S. citizens who have renounced their citizenship and long-term residents who have ended their U.S. resident status for federal tax purposes. Different rules apply according to the date upon which you expatriated.

Green Card, (F I-551, U.S. Permanent Resident Card) —An alien registration card issued by U.S. Citizenship and Immigration Services (USCIS) giving an individual the privilege, according to the immigration laws, of residing permanently in the U.S. as an immigrant.

Taxpayer Identification Number — A unique number used by individuals and other tax entities to file tax forms with the IRS.

Individual Taxpayer Identification Number (ITIN) — A tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9. ITINs are for federal tax reporting only, and are **not** intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those **not** eligible for Social Security Numbers (SSNs). An ITIN does **not** authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.



ITINs issued will expire if unused on a federal tax return for 3 consecutive years. If expired, you must reapply for a new number, if needed.

Nonresident Alien — An alien who is temporarily residing in the U.S., a resident alien who has abandoned permanent residence in the United States, or an alien who has never been in the U.S. A nonresident alien is an individual who has not passed the lawful permanent residency test (Green Card test) or the substantial presence test for the calendar year.

Resident Alien — Aliens admitted to the U.S. under permanent immigration visas are generally resident aliens and meet the substantial presence test or lawful permanent residency test. (green card test).

Substantial Presence Test — A rule applied in determining if an nonresident is a U.S. Resident for tax purposes. Generally, an individual meets the substantial presence test if the individual was in the U.S. for at least 31 days during the current calendar year and was present in the U.S. for at least 183 days during the current year and the two preceding calendar years.



For purposes of the substantial presence test, an individual does not count days of temporary presence in the United States under certain visas.)

Social Security Number (SSN) – A nine-digit number issued by the Social Security Administration to U.S. citizens and aliens permitted to work in the United States.

Treaty Benefits – Provisions of a tax treaty that allow for various items of tax relief or responsibility **not** provided for under general tax laws.

Nonimmigrant Visas – Allows a nonimmigrant to enter the United States in one of several different categories, which correspond to the reason the nonimmigrant was allowed to enter the U.S.

Nonimmigrant – An alien who has been granted the right to reside temporarily in the United States.

Immigrant – An alien who has been granted the right to reside permanently in the United States and work without restrictions. Also known as a Lawful Permanent Resident (LPR), they are eventually issued a "green card".

Passport – An official government document that certifies one's identity and citizenship and permits a citizen to travel abroad.

U.S. National – An individual who, although **not** a U.S. citizen, owes his/her allegiance to the United States. U.S. nationals include individuals born in American Samoa or the Commonwealth of Northern Mariana Islands.

U.S. Citizen – An individual born in the United States, Puerto Rico, Guam or the U.S. Virgin Islands, or an individual whose parent is a U.S. citizen, or a former alien who has been naturalized as a U.S. citizen.

Job Aid- Filers without an Individual Taxpayer Identification Number (ITIN) or a Social Security Number (SSN)

If	Then
Filers without an ITIN or a SSN that only need to file a Form 8843	Complete Form 8843 leaving the "Your U.S. taxpayer identification number" box blank
Filers without an ITIN (ineligible for SSN) and in addition to the Form 8843 needs to file a Form 1040-NR	The following are the most common ways to apply for an ITIN using Form W-7, Application for IRS Individual Taxpayer Identification Number • In person at IRS Taxpayer Assistance Center, www.irs.gov search box "Local IRS office" to see list of locations, services provided, and whether an appointment is required. • By mail, follow instructions for the W-7 • Through an Acceptance Agent or Certifying Acceptance Agent (CAA), listing at www.irs.gov search box "Acceptance Agent Program" • Through the Student and Exchange Visitor Program (SEVP) for more information www.irs.gov search box "SEVP"
Filers eligible for a SSN	Must apply for SSN at www.ssa.gov or a local Social Security Office using Form SS-5, Application for Social Security Card **Cannot** apply for an ITIN
ITIN has expired	ITINs, will be deactivated if **not** used on at least one federal income tax return for three consecutive years. The taxpayer will be notified of the deactivation. Must re-apply for ITIN, if needed, see instructions above

Quality Review Check List

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, notate *"QR Complete"* with initials on the F13614-NR.

A **100% Quality Review** is required on all tax returns using a completed Form 13614-NR, source documents, and this Check List.

- ☐ A signed Form 14446, Virtual VITA/TCE Taxpayer Consent, was received before preparing a virtual return.
- ☐ Return was accurately determined to be within the scope of the VITA/TCE Foreign Student and Scholar program.
- ☐ Volunteer return preparer and quality reviewer had proper certification levels for the return.
- ☐ Residency status for tax purposes was properly determined
- ☐ Taxpayer's identity, address, and phone numbers were verified. (Govt. issued photo ID)
- ☐ Names, SSN or ITINs and dates of birth of taxpayer (and spouse and dependents, if from Canada, Mexico, India, or South Korea) match supporting documents

NOTE: ITINs will expire if not used on a federal income tax return for three consecutive years.

- ☐ Filing status is correctly determined (single or the proper married status, etc.).
- ☐ All allowable dependents properly listed for eligible credits, etc. (Canada, Mexico, India and South Korea)
- ☐ Dependents' identification numbers and names listed correctly
- ☐ Income items correctly transferred from Form W-2, Form 1042-S, and Form 1099 (amounts paid, name, address, income codes, EIN, etc. properly listed)
- ☐ Is all income reported? Including taxable amounts not reported on an income statement or from the payer including, but not limited to all gambling and lottery winnings, prizes and awards, rents, royalties, stock sales, etc.
- ☐ Itemized deduction section line completed accurately or Standard deduction (students from India only) is correct.
- ☐ All allowable credits are correctly entered.
- ☐ Withholding shown on Forms W-2, 1042-S, 1099, and estimated tax reported correctly.
- ☐ All calculations are correct.
- ☐ If a treaty benefit was claimed, the proper treaty article was listed in the proper section(s).
- ☐ Has a Form 8843 completed, as necessary, for the taxpayer and any accompanying spouse and children.
- ☐ Overpayment (or balance due) computed correctly
- ☐ Direct Debit or Direct Deposit information was entered correctly, as applicable.
- ☐ Advise the taxpayer of their responsibility to provide correct information in the preparation of the return prior to signing.
- ☐ Advise the taxpayer of where to sign the return: Form 8843, Form 1040-NR, or Form 8879, IRS e-file Signature Authorization. [If a child has to file a tax return or Form 8843, but can't sign the form, the child's parent, guardian, or another legally responsible person must sign the child's name, followed by the words "By (Your signature) Parent for Minor Child".]
- ☐ If filing by paper, all Forms W-2 and 1042-S, as well as schedules and forms, are attached to the return. Advised of proper mailing address.
- ☐ SIDN and Site Name are properly listed on the return.

E-file
ELECTRONIC FILING

Your online resource for volunteer and taxpayer assistance

Partner & Volunteer Resource Center

Quality & Tax Alerts: Volunteer Programs

Volunteer Training Resources

Outreach Connection

Interactive Assistant (ITA)

Trump Accounts

Identity Theft Protections

Get Help Now

eBooks

IRS App

Online Services and Tax Information for 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

After you file your taxes

- **Pay taxes you owe, including estimated taxes**
- Learn how to pay taxes if you owe
- Refund you received different than expected?
- **Understanding your IRS notice or letter**
- Amend a tax return
- **Check the status of your amended return**

NATIONAL CENTER FOR MISSING & EXPLOITED

The Internal Revenue Service proudly partners with the National Center for Missing & Exploited Childen.

Please scan this QR Code with your smart device to find missing childen near you.

Visit the National Center for Missing & Exploited Children website or call (800) 843-5678 to help.

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