Take your VITA/TCE training online at www.irs.gov (key word: Link & Learn Taxes). Take the Foreign Student and Scholar and other certification tests.
CONTACTS

Common Phone Numbers/ Web Addresses/ etc.

IRS-SPEC Relationship Manager: ________________________________
TaxSlayer: _________________________________________________
Site Coordinator: _____________________________________________
Site Leader(s): ______________________________________________

Forms, Instructions & Publications: www.irs.gov/forms-instructions
Tax Treaties: www.irs.gov/individuals/international-taxpayers/tax-treaties
State Contact(s):
________________________________________________________
________________________________________________________

Other Contacts
________________________________________________________
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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 Knowledge-base 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 2023

Tax Form Changes

ITINS

- **ITINs not used in the last three consecutive tax years:** Any ITIN that is not used on a federal tax return for at least three consecutive tax years will expire on December 31 of the third consecutive tax year of non-use.

- **ITINs with middle digits (the fourth and fifth positions)** “70,” “71,” “72,” “73,” “74,” “75,” “76,” “77,” “78,” “79,” “80,” “81,” “82,” “83,” “84,” “85,” “86,” “87” or “88” have expired. In addition, ITINS with middle digits “90,” “91,” “92,” “94,” “95,” “96,” “97,” “98,” or “99” if assigned before 2013, have expired.

Exemptions/ Dependents

- The deduction for all personal exemptions is suspended (reduced to zero), effective for tax years 2018 through 2025.

- For 2023, the gross income limitation for a qualifying relative remains at $4,700.

Standard Deduction

The standard deduction for qualifying residents of India who may choose not to itemize deductions on Schedule A (Form 1040-NR) has increased. The standard deduction amounts for 2023 are:

- $27,700 - Married Filing Jointly or Qualifying Surviving Spouse (increase of $1,800)
- $13,850 - Single or Married Filing Separately (increase of $900)

**Student loan interest deduction** begins to phase out for taxpayers with MAGI in excess of $75,000 ($150,000 for joint returns) and is completely phased out for taxpayers with MAGI of $90,000 or more ($180,000 or more for joint returns).

Foreign Earned Income Exclusion

- For 2023, the maximum foreign earned income exclusion is $120,000.

*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.*

Scholarship and Fellowship Grants Exclusion

**Line 8r—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 line 8r 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 8r.

*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 2022 are as follows:

- Tuition and fees $25,000
- Books, supplies, and equipment 1,000
- Room and board 9,000

The total is $35,000.

The Form 1042-S you received from ABC University for 2022 shows $9,000 in box 2 and $1,260 (14% of $9,000) in box 10.

**Note.** 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 8r 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 8r 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.
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

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

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

* 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 CAA site can prepare these to be sent with the return.
A Advanced certification is also required. Refer to treaty for possible further restrictions.
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 must apply the Substantial Presence Test and are determined to be a Resident Alien, the normal rules and procedures for filing a Form 1040 should be followed.

If you must apply the Substantial Presence Test and are determined to be a Nonresident Alien, you will generally file using Form 1040-NR.

1. Nonresident students, teachers, or trainees who are temporarily in the U.S. in F, J, M, or Q immigration status must file returns if they have income that is subject to withholding, whether tax is withheld or not.
2. 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 unable to leave the United States as planned because of a medical condition or problem.
- 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,” “M,” or “Q” visa.
If you are temporarily present in the United States on an F, J, M, or Q visa, use this chart to determine if you are an exempt individual for the Substantial Presence Test (SPT).

**Student**

**F, J, M, or Q Visa**

- Are you a full-time student?
  - No
  - Yes

- Are you in substantial compliance with your visa?
  - No
  - Yes

- Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years?
  - Yes
  - No

- Do you choose to claim a Closer Connection exception to the Substantial Presence Test?
  - No
  - Yes

In order to claim the exception, all the following must apply:
- A. You do not intend to reside permanently in the US
- 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.

* You must apply the Substantial Presence Test using the Resident or Nonresident Alien Decision Tree

**Teacher or Trainee**

**J Visa**

- Are you a student?
  - Yes
  - No

- Are you in substantial compliance with your visa?
  - Yes
  - No

- Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years?
  - Yes
  - No

- Were you exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 preceding years, AND Did a foreign employer pay all 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
  - No

---

**Do not count the following as days of presence in the United States for the substantial presence test: Days you are an exempt individual.**

---

**If additional days of presence due to COVID-19 travel restrictions cause the taxpayer to become a “resident” using the physical presence test rules, see possible exceptions allowed in Revenue Procedure 2020-20.**
Start here to determine your residency status for federal income tax purposes

Were you a lawful permanent resident of the United States ("had a green card") at any time during the current tax year?\(^1\)

- YES
- NO

Were you physically present in the United States on at least 31 days during the current tax year?\(^2\)

- YES
- NO

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
- NO

Were you physically present in the United States on at least 183 days during the current tax year?\(^3\)

- YES
- NO

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 required)

- NO
- YES\(^5\)

\(^1\) If this is your first or last year of residency, you may have a dual status for the year. See Dual-Status Aliens in Pub 519. (Out of Scope)

\(^2\) In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty between the U.S. and your country. Check the provision of the treaty carefully (Must be certified appropriately).

\(^3\) See Days of Presence in the United States in Pub 519 for days that do not count as days of presence in the U.S. (Exempt individuals such 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).

\(^4\) 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 Presence Test under Resident Aliens and First-Year Choice under Dual Status Aliens in Pub. 519. (Out of Scope).

\(^5\) Nonresident students from Barbados, Hungary, 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).
## Resident or Nonresident Alien Decision Chart

Determine residency status for federal income tax purposes.

<table>
<thead>
<tr>
<th>Step</th>
<th>Probe/Ask the taxpayer</th>
<th>Action</th>
</tr>
</thead>
</table>
| 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 purposes¹²  
NO – Go to Step 2 |
| 2    | Were you physically present in the United States on at least 31 days during the current tax year? | YES – Go to Step 3  
NO – NONRESIDENT Alien for U.S. tax purposes⁵ |
| 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? | YES – Go to Step 4  
NO – NONRESIDENT Alien for U.S. tax purposes⁴⁵ |
| 4    | Were you physically present in the United States on at least 183 days during the current tax year? | YES – RESIDENT Alien for U.S. tax purposes¹²  
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 purposes⁵  
NO – RESIDENT Alien for U.S. tax purposes¹² |

¹ If this is your first year of residency, 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 between the U.S. and your country. 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.)

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, Hungary, 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.)

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 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.

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 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.
Form 13614-NR - Common Issues, Page 1

Last or family name
Visa #
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

City State Zip code
Foreign country Province/County Postal code

U.S. local street address
Address line 2

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

Dependent Information
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 U.S. in 2023 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 $4,700 or more?

What is the date you FIRST entered the United States? / / 

Entry Immigration Status - Check one
U.S. Immigrant/Permanent resident
H-1 Temporary employee
Other (list)

F-1 Student
J-1 Exchange visitor
F-2 Spouse or child of student
J-2 Spouse or child of exchange visitor

Current Immigration Status - Check one
U.S. Immigrant/Permanent resident
H-1 Temporary employee
Other (list)

F-1 Student
J-1 Exchange visitor
F-2 Spouse or child of student
J-2 Spouse or child of exchange visitor

Have you ever changed your visa type or U.S. immigration status? Yes No
If "YES", indicate the date and nature of the change. / /

Enter the type of U.S. visa you held during these years 2017 2018 2019 2020 2021 2022

* If Immigration status is J-1, what is the subtype? Check one
01 Student
02 Short term scholar
05 Professor
12 Research scholar

What is the actual primary activity of the visit? Check one
01 Studying in a degree program
02 Studying in a non-degree program
03 Teaching
04 Lecturing
05 Observing
06 Consulting
07 Conducting research
08 Training
09 Demonstrating special skills
10 Clinical activities
11 Temporary employment
12 Here with spouse

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 Tax Slayer 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.
### Check the years you were present in the United States as a teacher, trainee, student or as an accompanying spouse or dependant of a person in such status for any part of the year.

- 2017
- 2018
- 2019
- 2020
- 2021
- 2022
- 2023
- No
- Yes
- If so, what years and visa type

#### How many days (including vacations, nonworkdays and partial days) were you present in the U.S. during 2021
- 2022
- 2023

List the dates you entered and left the United States during 2023:

<table>
<thead>
<tr>
<th>Year</th>
<th>Date entered United States</th>
<th>Date departed United States</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Did you file a U.S. income tax return for any year before 2023?  
- Yes
- No

If "Yes", give latest year / / /  

During 2023, 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:

<table>
<thead>
<tr>
<th>(a) Country</th>
<th>(b) Tax treaty article</th>
<th>(c) Number of months claimed in prior tax years</th>
<th>(d) Amount of exempt income in current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 2023

<table>
<thead>
<tr>
<th>Name</th>
<th>Telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of your academic/specialized program director</th>
<th>Telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### During 2023 did you receive

<table>
<thead>
<tr>
<th>Did you have:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships or fellowship grants</td>
</tr>
<tr>
<td>Wages, salaries or tips</td>
</tr>
<tr>
<td>Interest</td>
</tr>
<tr>
<td>Distributions from IRA, pension or annuity</td>
</tr>
<tr>
<td>State or local tax refunds</td>
</tr>
<tr>
<td>Unemployment compensation</td>
</tr>
<tr>
<td>Dividend income or capital gains or losses</td>
</tr>
<tr>
<td>Any other income (gambling, lottery, prizes, awards, self-employment, rents, royalties, virtual currency, etc.)</td>
</tr>
</tbody>
</table>

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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 1545-0215. 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.

Catalog Number 39748B

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.

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 01/01/2023.

16. Partial days count as full days, unless a Canadian or Mexican commuter with +75% workdays commuting.

17. This information will be used on Form 8843 in TaxSlayer.

18. 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.

19. Advise taxpayer of record requirements for charitable contributions.

20. 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, Article 21(2)

An Indian student or apprentice may take a standard deduction equal to the amount allowable on Form 1040 and may be able to claim the personal exemptions for a nonworking spouse and U.S. born-children. However, benefits will be limited to certain credits, as the allowable exemption deduction is currently -0- until 2025.

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.

Generally, the standard deduction for Single taxpayers and Married Filing Separately taxpayers in 2023 is $13,850.

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(c)

Almost all U.S. tax treaties are limited to a specific number of years and may not be available for U.S. residents for tax purposes. An exception is the United States-People's Republic of China Treaty. Its provisions are not limited by year restrictions.

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

The United States-People's Republic of China Treaty provides that a scholar is exempt from tax on earned income for 3 years. After 2 years, a scholar will become a resident alien for tax purposes but is still entitled to 1 more year of tax benefits under the treaty. The treaty also provides that students have an exemption of up to $5,000 per year for income earned 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 the People's Republic of China can continue to claim the treaty benefits on their resident alien tax return (if they still meet the definition of a student).

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 resident for tax purposes.
Countries with Treaty Benefits for Scholarship or Fellowship Grants
(Income Code 16)

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. (Financial aid that is dependent on the performance of services, such as a teaching assistant, is treated as wages and subject to the code income 18, 19, or 20 provisions.)

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.

<table>
<thead>
<tr>
<th>Country</th>
<th>Maximum Years in U.S.</th>
<th>Maximum Dollar Amounts</th>
<th>Treaty Article</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bangladesh</td>
<td>2</td>
<td>No Limit</td>
<td>21(2)</td>
</tr>
<tr>
<td>China, People’s Republic of</td>
<td>No Limit</td>
<td>No Limit</td>
<td>20(b)</td>
</tr>
<tr>
<td>Commonwealth of Independent States*</td>
<td>5</td>
<td>Limited</td>
<td>VI(1)</td>
</tr>
<tr>
<td>Cyprus</td>
<td>5</td>
<td>No Limit</td>
<td>21(1)</td>
</tr>
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<td>Czech Republic</td>
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<td>Estonia</td>
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<td>No Limit</td>
<td>23(1)</td>
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<tr>
<td>France</td>
<td>5</td>
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<tr>
<td>Germany</td>
<td>No Limit</td>
<td>No Limit</td>
<td>20(3)</td>
</tr>
<tr>
<td>Iceland</td>
<td>5</td>
<td>No Limit</td>
<td>19(1)</td>
</tr>
<tr>
<td>Indonesia</td>
<td>5</td>
<td>No Limit</td>
<td>19(1)</td>
</tr>
<tr>
<td>Israel</td>
<td>5</td>
<td>No Limit</td>
<td>24(1)</td>
</tr>
<tr>
<td>Kazakhstan</td>
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<td>19</td>
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<td>Korea, South</td>
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<td>No Limit</td>
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</tr>
<tr>
<td>Latvia</td>
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<td>No Limit</td>
<td>20(1)</td>
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<td>Morocco</td>
<td>5</td>
<td>No Limit</td>
<td>18</td>
</tr>
<tr>
<td>Netherlands</td>
<td>3</td>
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</tr>
<tr>
<td>Philippines</td>
<td>5</td>
<td>No Limit</td>
<td>16(1)</td>
</tr>
<tr>
<td>Poland</td>
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<td>No Limit</td>
<td>22(1)</td>
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<tr>
<td>Portugal</td>
<td>5</td>
<td>No Limit</td>
<td>18(1)</td>
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<td>Romania</td>
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<td>Russia</td>
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<td>No Limit</td>
<td>20(1)</td>
</tr>
<tr>
<td>Slovak Republic</td>
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<td>No Limit</td>
<td>18</td>
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<tr>
<td>Slovenia</td>
<td>5</td>
<td>No Limit</td>
<td>20(1)</td>
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<td>Spain</td>
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<tr>
<td>Trinidad and Tobago</td>
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<td>No Limit</td>
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</tr>
<tr>
<td>Tunisia</td>
<td>5</td>
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<tr>
<td>Ukraine</td>
<td>5</td>
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<td>20</td>
</tr>
<tr>
<td>Venezuela</td>
<td>5</td>
<td>No Limit</td>
<td>21(1)</td>
</tr>
</tbody>
</table>

* Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.) Generally, limited to $10,000 p.a. of scholarship/fellowship income to provide ordinary living expenses.
The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901.

<table>
<thead>
<tr>
<th>Country</th>
<th>Maximum Years in U.S.</th>
<th>Maximum Dollar Amounts</th>
<th>Treaty Article</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bangladesh</td>
<td>2</td>
<td>No Limit*</td>
<td>21(1)</td>
</tr>
<tr>
<td>Belgium</td>
<td>2</td>
<td>No Limit</td>
<td>19(2)</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>2</td>
<td>No Limit</td>
<td>19(2)</td>
</tr>
<tr>
<td>China, People’s Republic of</td>
<td>3</td>
<td>No Limit</td>
<td>19</td>
</tr>
<tr>
<td>Commonwealth of Independent States**</td>
<td>2</td>
<td>No Limit</td>
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<tr>
<td>Czech Republic</td>
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<tr>
<td>France</td>
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<td>Germany</td>
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<tr>
<td>Greece</td>
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<td>XII</td>
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<tr>
<td>Hungary</td>
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<td>17</td>
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<tr>
<td>India</td>
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</tr>
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<td>No Limit</td>
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<td>Israel</td>
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<tr>
<td>Italy</td>
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<tr>
<td>Jamaica</td>
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</tr>
<tr>
<td>Japan</td>
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<tr>
<td>Korea, South</td>
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<tr>
<td>Luxembourg</td>
<td>2L</td>
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<td>Pakistan</td>
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<td>XII</td>
</tr>
<tr>
<td>Philippines</td>
<td>2</td>
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<td>Poland</td>
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<td>Portugal</td>
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<td>Romania</td>
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<td>Slovak Republic</td>
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<td>23</td>
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<td>Trinidad and Tobago</td>
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<td>No Limit</td>
<td>18</td>
</tr>
<tr>
<td>Turkey</td>
<td>2</td>
<td>No Limit</td>
<td>20(2)</td>
</tr>
<tr>
<td>United Kingdom</td>
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<tr>
<td>Venezuela</td>
<td>2</td>
<td>No Limit</td>
<td>21(3)</td>
</tr>
</tbody>
</table>

* 2-year limit applies to business or technical apprentices.
** Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.)

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

<table>
<thead>
<tr>
<th>Country</th>
<th>Maximum Years in U.S.</th>
<th>Maximum Dollar Amounts</th>
<th>Treaty Article</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bangladesh</td>
<td>No Limit*</td>
<td>$8,000</td>
<td>21(2)</td>
</tr>
<tr>
<td>Belgium</td>
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<td>China, People’s Republic of</td>
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</tr>
<tr>
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<tr>
<td>Israel</td>
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<td>3,000</td>
<td>24(1)</td>
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<td>Korea, South</td>
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<tr>
<td>Latvia</td>
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<td>5,000</td>
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</tr>
<tr>
<td>Lithuania</td>
<td>5</td>
<td>5,000</td>
<td>20(1)</td>
</tr>
<tr>
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<tr>
<td>Malta</td>
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<td>Morocco</td>
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<td>2,000</td>
<td>18</td>
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<td>Netherlands</td>
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<td>Norway</td>
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<td>5</td>
<td>5,000</td>
<td>21(1)</td>
</tr>
<tr>
<td>Slovenia</td>
<td>5</td>
<td>5,000</td>
<td>20(1)</td>
</tr>
<tr>
<td>Spain</td>
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<td>5,000</td>
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<td>Thailand</td>
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<td>3,000</td>
<td>22(1)</td>
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<td>Trinidad and Tobago</td>
<td>5</td>
<td>2,000</td>
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</tr>
<tr>
<td>Tunisia</td>
<td>5</td>
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<td>20</td>
</tr>
<tr>
<td>Venezuela</td>
<td>5</td>
<td>5,000</td>
<td>21(1)</td>
</tr>
</tbody>
</table>

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

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.
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. Non Resident 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)

<table>
<thead>
<tr>
<th>Treaty Country</th>
<th>Country Code</th>
<th>Capital Gains from U.S. Corporate Stock sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>AS</td>
<td>30%</td>
</tr>
<tr>
<td>Austria</td>
<td>AU</td>
<td>0</td>
</tr>
<tr>
<td>Bangladesh</td>
<td>BG</td>
<td>0</td>
</tr>
<tr>
<td>Barbados</td>
<td>BB</td>
<td>0</td>
</tr>
<tr>
<td>Belgium</td>
<td>BE</td>
<td>30%</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>BU</td>
<td>0</td>
</tr>
<tr>
<td>Canada</td>
<td>CA</td>
<td>0</td>
</tr>
<tr>
<td>China, People’s Republic of</td>
<td>CH</td>
<td>30%</td>
</tr>
<tr>
<td>Comm. of Independent States*</td>
<td>-</td>
<td>0</td>
</tr>
<tr>
<td>Cyprus</td>
<td>CY</td>
<td>0</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>EZ</td>
<td>0</td>
</tr>
<tr>
<td>Denmark</td>
<td>DA</td>
<td>0</td>
</tr>
<tr>
<td>Egypt</td>
<td>EG</td>
<td>30%</td>
</tr>
<tr>
<td>Estonia</td>
<td>EN</td>
<td>0</td>
</tr>
<tr>
<td>Finland</td>
<td>FI</td>
<td>0</td>
</tr>
<tr>
<td>France</td>
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<td>0</td>
</tr>
<tr>
<td>Germany</td>
<td>GM</td>
<td>0</td>
</tr>
<tr>
<td>Greece</td>
<td>GR</td>
<td>30%</td>
</tr>
<tr>
<td>Hungary</td>
<td>HU</td>
<td>0</td>
</tr>
<tr>
<td>Iceland</td>
<td>IC</td>
<td>0</td>
</tr>
<tr>
<td>India</td>
<td>IN</td>
<td>30%</td>
</tr>
<tr>
<td>Indonesia</td>
<td>ID</td>
<td>30%</td>
</tr>
<tr>
<td>Ireland</td>
<td>EI</td>
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<td>IS</td>
<td>30%</td>
</tr>
<tr>
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<td>0</td>
</tr>
<tr>
<td>Jamaica</td>
<td>JM</td>
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<td>Japan</td>
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</tr>
<tr>
<td>Kazakhstan</td>
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<tr>
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</table>
## Capital Gains / Losses

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

<table>
<thead>
<tr>
<th>Treaty Country</th>
<th>Country Code</th>
<th>Rate</th>
<th>Treaty Article Citation</th>
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<tbody>
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</tr>
<tr>
<td>Lithuania</td>
<td>LH</td>
<td>0</td>
<td>13(6)</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>MT</td>
<td>0</td>
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<tr>
<td>Malta</td>
<td>MX</td>
<td>0</td>
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</tr>
<tr>
<td>Mexico</td>
<td>BE</td>
<td>0</td>
<td>13(7)</td>
</tr>
<tr>
<td>Morocco</td>
<td>MO</td>
<td>0</td>
<td>13(2)(c)(ii)</td>
</tr>
<tr>
<td>Netherlands</td>
<td>NL</td>
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<tr>
<td>New Zealand</td>
<td>NZ</td>
<td>0</td>
<td>13(7)</td>
</tr>
<tr>
<td>Norway</td>
<td>NO</td>
<td>30%</td>
<td>12(1)(c)(ii)</td>
</tr>
<tr>
<td>Pakistan</td>
<td>PK</td>
<td>30%</td>
<td>none</td>
</tr>
<tr>
<td>Philippines</td>
<td>RP</td>
<td>0</td>
<td>14(2)</td>
</tr>
<tr>
<td>Poland</td>
<td>PL</td>
<td>0</td>
<td>14(7)</td>
</tr>
<tr>
<td>Portugal</td>
<td>PO</td>
<td>0</td>
<td>14(6)</td>
</tr>
<tr>
<td>Romania</td>
<td>RO</td>
<td>30%</td>
<td>13(1)(b)</td>
</tr>
<tr>
<td>Russia</td>
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<tr>
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<td>13(6)</td>
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<td>Slovenia</td>
<td>SI</td>
<td>0</td>
<td>13(5)</td>
</tr>
<tr>
<td>South Africa</td>
<td>SF</td>
<td>0</td>
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<tr>
<td>Spain</td>
<td>SP</td>
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<td>13(7)</td>
</tr>
<tr>
<td>Sri Lanka</td>
<td>CE</td>
<td>0</td>
<td>13(7)</td>
</tr>
<tr>
<td>Sweden</td>
<td>SW</td>
<td>0</td>
<td>13(6)</td>
</tr>
<tr>
<td>Switzerland</td>
<td>SZ</td>
<td>0</td>
<td>13(5)</td>
</tr>
<tr>
<td>Thailand</td>
<td>TH</td>
<td>30%</td>
<td>13</td>
</tr>
<tr>
<td>Trinidad &amp; Tobago</td>
<td>TD</td>
<td>30%</td>
<td>–</td>
</tr>
<tr>
<td>Tunisia</td>
<td>TS</td>
<td>0</td>
<td>13(5)</td>
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<tr>
<td>Turkey</td>
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<td>Ukraine</td>
<td>UP</td>
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<td>13(4)</td>
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<tr>
<td>United Kingdom</td>
<td>UK</td>
<td>30%</td>
<td>13</td>
</tr>
<tr>
<td>Venezuela</td>
<td>VE</td>
<td>0</td>
<td>13(5)</td>
</tr>
<tr>
<td>Other Countries</td>
<td>–</td>
<td>30%</td>
<td>–</td>
</tr>
</tbody>
</table>

* 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.
Dividend Income

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.

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.

<table>
<thead>
<tr>
<th>Treaty Country</th>
<th>Country Code</th>
<th>Dividends paid by U.S. Corporations (general)</th>
<th>Rate</th>
<th>Treaty Article Citation</th>
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</thead>
<tbody>
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<td>AS</td>
<td>15mm</td>
<td>10(2)/P6</td>
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</tr>
<tr>
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<td>AU</td>
<td>15w</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Bangladesh</td>
<td>BG</td>
<td>15mm</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Barbados</td>
<td>BB</td>
<td>15w, rr</td>
<td>10(2)/1P1I(1); 2P1I(6)</td>
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</tr>
<tr>
<td>Belgium</td>
<td>BE</td>
<td>15dd, mm</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Bulgaria</td>
<td>BU</td>
<td>10dd, mm</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Canada</td>
<td>CA</td>
<td>15mm</td>
<td>X(2)/5P5(1)</td>
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</tr>
<tr>
<td>China, People’s Republic of</td>
<td>CH</td>
<td>10</td>
<td>9(2)</td>
<td></td>
</tr>
<tr>
<td>Comm. of Independent States*</td>
<td>–</td>
<td>30</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Cyprus</td>
<td>CY</td>
<td>15</td>
<td>12(2)</td>
<td></td>
</tr>
<tr>
<td>Czech Republic</td>
<td>EZ</td>
<td>15w</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Denmark</td>
<td>DA</td>
<td>15dd, mm</td>
<td>10(2)/P1I</td>
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<tr>
<td>Egypt</td>
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<td>15</td>
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</tr>
<tr>
<td>Estonia</td>
<td>EN</td>
<td>15w</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Finland</td>
<td>FI</td>
<td>15dd, mm</td>
<td>10(2)/P1I</td>
<td></td>
</tr>
<tr>
<td>France</td>
<td>FR</td>
<td>15mm</td>
<td>10(2)/2P2</td>
<td></td>
</tr>
<tr>
<td>Germany</td>
<td>GM</td>
<td>15dd, mm</td>
<td>10(2)/P1IV</td>
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</tr>
<tr>
<td>Greece</td>
<td>GR</td>
<td>30</td>
<td>none</td>
<td></td>
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<tr>
<td>Hungary</td>
<td>HU</td>
<td>15</td>
<td>9(2)</td>
<td></td>
</tr>
<tr>
<td>Iceland</td>
<td>IC</td>
<td>15dd, mm</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>India</td>
<td>IN</td>
<td>25w</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Indonesia</td>
<td>ID</td>
<td>15</td>
<td>11(2)/P1</td>
<td></td>
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<tr>
<td>Ireland</td>
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<td>15mm</td>
<td>10(2)</td>
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</tr>
<tr>
<td>Israel</td>
<td>IS</td>
<td>25w</td>
<td>12(2)</td>
<td></td>
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<tr>
<td>Italy</td>
<td>IT</td>
<td>15mm</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Jamaica</td>
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<td>10(2)/P2</td>
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<tr>
<td>Japan</td>
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<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Kazakhstan</td>
<td>KZ</td>
<td>15ff</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Korea, South</td>
<td>KS</td>
<td>15</td>
<td>12(2)</td>
<td></td>
</tr>
<tr>
<td>Latvia</td>
<td>LG</td>
<td>15w</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Lithuania</td>
<td>LH</td>
<td>15w</td>
<td>10(2)</td>
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</tr>
<tr>
<td>Luxembourg</td>
<td>LU</td>
<td>15w</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Malta</td>
<td>MT</td>
<td>15dd, mm</td>
<td>10(2)</td>
<td></td>
</tr>
<tr>
<td>Mexico</td>
<td>MX</td>
<td>10dd, mm</td>
<td>10(2)/2P1I</td>
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</tr>
<tr>
<td>Morocco</td>
<td>MO</td>
<td>15</td>
<td>10(2)</td>
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</tbody>
</table>
## Dividend Income

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

<table>
<thead>
<tr>
<th>Treaty Country</th>
<th>Country Code</th>
<th>Dividends paid by U.S. Corporations (general)</th>
<th>Rate</th>
<th>Treaty Article Citation</th>
</tr>
</thead>
<tbody>
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<td>Netherlands</td>
<td>NL</td>
<td>15dd, mm</td>
<td>10(2)/P3(a)</td>
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<td>New Zealand</td>
<td>NZ</td>
<td>15mm</td>
<td>10(2)/PVI</td>
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<tr>
<td>Norway</td>
<td>NO</td>
<td>15</td>
<td>8(2)/PVI(1)</td>
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<td>Pakistan</td>
<td>PK</td>
<td>30</td>
<td>VII(2)/VI(1)</td>
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<td>25</td>
<td>11(2)</td>
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<td>Portugal</td>
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<tr>
<td>Russia</td>
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<tr>
<td>South Africa</td>
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<tr>
<td>Spain</td>
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<tr>
<td>Trinidad &amp; Tobago</td>
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</tr>
<tr>
<td>Other Countries</td>
<td>–</td>
<td>30</td>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>

* 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.

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

* Ammounts 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.

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

* 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.

* The rate applies to dividends paid to a regulated investment company (RIC) or real estate investment trust (REIT). However, that rate applies to dividends paid to a REIT only if the beneficial owner of the dividends is (a) an individual (or 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.
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 holding 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 Dutch belegginginstelling.

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 less than a 10% interest (25% in the case of Portugal, Spain, Thailand, and Tunisia) in the REIT.

**State Income Tax Refunds**

If the taxpayer itemized in 2022 that included a deduction for state income tax, and received a state refund in 2023, that refund may be included as income on the 2023 tax return.

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. Any refund of state and local taxes may need to be included on the return in the year received.

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.
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.
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.

Only enter information for completed boxes. Each entry has the same corresponding title as listed on the form.
Form 1042-S Foreign Person’s U.S. Income Subject to Withholding

Select chapter *
- Please Select -

Tax Rate

Unique Form Identifier *

Is this an amended form?
- Yes
- No

Pro-rata basis reporting?
- Yes
- No

Have you deposited tax with the IRS pursuant to escrow procedure?
- Yes
- No

Select an income code *
- Please Select -

Gross Income
Gross Income will not be carried to your return. Please enter it on the applicable form.

$ 

Withholding Allowance

$ 

Net Income

$ 

Federal Tax Withheld

$ 

Tax Withheld by Other Agents

$ 

Tax Paid by Withholding Agent

$ 

Total Withholding Credit

$ 

Amount Repaid to Recipient

$ 

Box 3
Box 3b or 4b rate, if listed
Listed above Box 3

Generally, Out-of-Scope.
(Amended Returns are permitted for current year and special circumstances based on the site’s established procedures.)

Box 1

Box 10
Form 1042-S Foreign Person’s U.S. Income Subject to Withholding

**Withholding Agent Information**

- **Agent’s Name**
- **Agent’s EIN**
- **Chapter 3 Status Code**
- **Chapter 4 Status Code**
- **Agent’s GIIN**
- **Agent’s Foreign Tax ID Number**
- **Agent’s Address**
- **ZIP code**
- **City, town, or post office**
- **State**

**Recipient Information**

- **Chapter 3 Status Code**
- **Chapter 4 Status Code**
- **Recipient’s GIIN**
- **Recipient’s Foreign Tax ID Number**
- **LOB Code**
- **Account Number**

Corresponding Box from Form 1042-S:
- Box 12a
- Box 12b
- Box 12c
- Box 12d
- Box 12e
- Box 12g
- Box 12h
- Box 12i
- Box 13f
- Box 13g
- Box 13h
- Box 13i
- Box 13j
- Box 13k
### Primary Withholding Agent Information

- **Agent's Name**: [ ]
- **Agent's EIN**: [ ]

### Intermediary or Flow-through Entity Information

- **Intermediary Entity's Name**: [ ]
- **Intermediary Entity's EIN**: [ ]
  - **Chapter 3 Status Code**: [ ]
    - **Please Select**: [ ]
- **Intermediary Entity's GIIN**: [ ]
- **Intermediary Entity's Foreign Tax ID Number**: [ ]
- **Intermediary Entity's Address**:
  - **Check here if foreign address**: [ ]
  - **Address (street number & name)**: [ ]
- **ZIP code**: [ ]
- **City, town, or post office**: [ ]
- **State**:
  - **Please Select**: [ ]

### Corresponding Box from Form 1042-S

- **Box 14a**
- **Box 14b**
- **Box 15a**
- **Box 15b**
- **Box 15c**
- **Box 15e**
- **Box 15g**
- **Box 15h**
- **Box 15i**
- **Box 15i**
- **Box 15i**
**Form 1042-S**

Foreign Person’s U.S. Source Income Subject to Withholding

---

**Income code**

- **1** Income code
- **2** Gross income code

**Chapter indicator**: Enter “3” or “4”

**Exemption code**

- **3a** Exemption code
- **4a** Exemption code

**Chapter indicator**: Enter “3” or “4”

**Tax rate**

- **3b** Tax rate
- **4b** Tax rate

---

**Withholding allowance**

- **5** Withholding allowance

---

**Net income**

- **6** Net income

---

**Federal tax withheld**

- **7a** Federal tax withheld
- **7b** Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)

---

**Net income**

- **8** Tax withheld by other agents

---

**Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)**

- **9** Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)

---

**Total withholding credit (combine boxes 7a, 8, and 9)**

- **10** Total withholding credit (combine boxes 7a, 8, and 9)

---

**Tax paid by withholding agent (amounts not withheld) (see instructions)**

- **11** Tax paid by withholding agent (amounts not withheld) (see instructions)

---

**Withholding agent’s EIN**

- **12a** Withholding agent’s EIN
- **12b** Ch. 3 status code
- **12c** Ch. 4 status code

**Withholding agent’s name**

- **12d** Withholding agent’s name

---

**Global Intermediary Identification Number (GIIN)**

- **12e** Withholding agent’s Global Intermediary Identification Number (GIIN)

---

**Country code**

- **12f** Country code
- **12g** Foreign tax identification number, if any

---

**Address (number and street)**

- **12h** Address (number and street)

---

**City or town, state or province, country, ZIP or foreign postal code**

- **12i** City or town, state or province, country, ZIP or foreign postal code

---

**Recipient’s name**

- **13a** Recipient’s name
- **13b** Recipient’s country code
- **13c** Address (number and street)
- **13d** City or town, state or province, country, ZIP or foreign postal code

---

**State income tax withheld**

- **13a** Recipient’s name

---

**Payer’s name**

- **14a** Primary Withholding Agent’s Name (if applicable)

---

**Payer’s TIN**

- **14b** Primary Withholding Agent’s EIN

---

**Payer’s GIIN**

- **14c** Payer’s GIIN

---

**State tax no.**

- **14d** Payer’s state tax no.

---

**Name of state**

- **14e** Name of state

---

**Gross income**

- **2a** Gross income

---

**Chapter indicator**: Enter “3” or “4”

- **3a** Exemption code
- **4a** Exemption code

---

**Chapter indicator**: Enter “3” or “4”

- **3b** Tax rate
- **4b** Tax rate

---

**Recipient’s U.S. TIN, if any**

- **13e** Recipient’s U.S. TIN, if any

---

**Ch. 3 status code**

- **13f** Ch. 3 status code

---

**Ch. 4 status code**

- **13g** Ch. 4 status code

---

**Recipient’s GIIN**

- **13h** Recipient’s GIIN

---

**Recipient’s foreign tax identification number, if any**

- **13i** Recipient’s foreign tax identification number, if any

---

**LOB code**

- **13j** LOB code

---

**Recipient’s date of birth (YYYYMMDD)**

- **13k** Recipient’s date of birth (YYYYMMDD)

---

**Recipient’s account number**

- **13l** Recipient’s account number

---

**Primary Withholding Agent’s Name (if applicable)**

- **14a** Primary Withholding Agent’s Name (if applicable)

---

**Primary Withholding Agent’s EIN**

- **14b** Primary Withholding Agent’s EIN

---

**Intermediate or flow-through entity’s EIN, if any**

- **15a** Intermediate or flow-through entity’s EIN, if any
- **15b** Ch. 3 status code
- **15c** Ch. 4 status code

**Intermediate or flow-through entity’s name**

- **15d** Intermediate or flow-through entity’s name

---

**Country code**

- **15f** Country code
- **15g** Foreign tax identification number, if any

---

**Address (number and street)**

- **15h** Address (number and street)

---

**City or town, state or province, country, ZIP or foreign postal code**

- **15i** City or town, state or province, country, ZIP or foreign postal code

---

**Payer’s GIIN**

- **16a** Payer’s GIIN

---

**Payer’s state tax no.**

- **16b** Payer’s state tax no.

---

**Name of state**

- **16c** Name of state

---

**Ch. 3 status code**

- **16d** Ch. 3 status code
- **16e** Ch. 4 status code

---

**State income tax withheld**

- **17a** State income tax withheld

---

**Payer’s state tax no.**

- **17b** Payer’s state tax no.

---

**Name of state**

- **17c** Name of state

---

**Form 1042-S (2023)**

Cat. No. 11386R

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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**. (Preparation of the required attached statement outlined in Publication 519 is **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.

Exemption Personal/Dependent Issues

The personal and/or dependency exemption deduction for 2023 is $0 through 2025.

Nonresidents from the following countries may be able to claim their children as dependents. Everyone claimed on the return must have either a Social Security number (SSN) or a valid Individual Taxpayer Identification Number (ITIN).

Canada  Mexico  India  South Korea

The exemption amount for **2023** is $0. For India and South Korea, refer to Publication 519 for additional information.

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 **2023** is **$13,850**.

**Itemized Deductions** - The Tax Reform Act of 2017 limits the dollar amount of state and local income taxes that are allowable to $10,000. 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**).

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.

\[
\begin{align*}
\text{Wages from Form W-2, box 1 (if any)} & \quad + \\
\text{Add: Code 19 or 20 income from Form,} & \\
\text{1042-S, box 2 (if any)} & \\
\text{Total W-2 and 1042-S} & \\
\text{Subtract: Code 19 or 20 treaty benefit} & \\
\text{Equals: Wages to be reported on} & \\
\text{Form 1040-NR, line 8} & \\
\end{align*}
\]

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, Hungary, 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 — (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 accompanied 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.

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.

• meet the qualifications of Rev. Proc. 2020-20 for COVID-19 travel restrictions.

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, 2024 to file their 2023 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.*

Extension 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 2023 calendar year, the due date is April 15, 2024 making any extension due October 15, 2024 (December 16, 2024 if the due date of your return is June 17, 2024).

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 the return was filed or within 2 years from the time 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.


**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).
**Payment Options**

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

Nonresidents have the same payment options as citizens; they can:

- 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

**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.
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
- **Publication 5087-FS**, VITA/TCE Foreign Student and Scholar Resource Guide
**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 alien 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)

<table>
<thead>
<tr>
<th>If</th>
<th>Then</th>
</tr>
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<tbody>
<tr>
<td>Filers without an ITIN or a SSN that only need to file a Form 8843</td>
<td>Complete Form 8843 leaving the “Your U.S. taxpayer identification number” box blank</td>
</tr>
<tr>
<td>Filers without an ITIN (ineligible for SSN) and in addition to the Form 8843 needs to file a Form 1040-NR</td>
<td>The following are the most common ways to apply for an ITIN using Form W-7, Application for IRS Individual Taxpayer Identification Number</td>
</tr>
<tr>
<td></td>
<td>• In person at IRS Taxpayer Assistance Center, <a href="http://www.irs.gov">www.irs.gov</a> search box “Local IRS office” to see list of locations, services provided, and whether an appointment is required.</td>
</tr>
<tr>
<td></td>
<td>• By mail, follow instructions for the W-7</td>
</tr>
<tr>
<td></td>
<td>• Through an Acceptance Agent or Certifying Acceptance Agent (CAA), listing at <a href="http://www.irs.gov">www.irs.gov</a> search box “Acceptance Agent Program”</td>
</tr>
<tr>
<td></td>
<td>• Through the Student and Exchange Visitor Program (SEVP) for more information <a href="http://www.irs.gov">www.irs.gov</a> search box “SEVP”</td>
</tr>
<tr>
<td>Filers eligible for a SSN</td>
<td>Must apply for SSN at <a href="http://www.ssa.gov">www.ssa.gov</a> or a local Social Security Office using Form SS-5, Application for Social Security Card <strong>Cannot</strong> apply for an ITIN</td>
</tr>
<tr>
<td>ITIN has expired</td>
<td>ITINs, will be deactivated if <strong>not</strong> 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</td>
</tr>
</tbody>
</table>
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.
Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center
www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center
- What's Hot!
- Partner & Volunteer Quality
- Partner & Volunteer Tax Preparation
- Scope & Products
- Partner & Volunteer Links to Outreach Products
- Partner & Volunteer Online Tools
- Partner & Volunteer Tips

Quality and Tax Alerts for IRS Volunteer Programs
www.irs.gov/Individuals/Quality-and-Tax-Alerts-for-IRS-Volunteer-Programs
- Quality Site Requirement Alerts (QSRA)
- Volunteer Tax Alerts (VTA)

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

Outreach Connection
www.irs.gov/Outreach-Connection

Interactive Tax Assistant (ITA)
www.irs.gov/help/ita

Tax Information for Individuals
www.irs.gov/Individuals

Tools
- Sign into Your Account
- Get Your Transcript
- Where's My Refund

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

Identity Theft Protections

Get Help Now

eBooks
Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: www.irs.gov/Individuals/Site-Coordinator-Corner

IRS2Go Mobile App
Another device to use for additional information is IRS2Go. Click here to download

IRS2Go mobile app:
www.irs.gov/newsroom/irs2goapp

and much more!
Your direct link to tax information 24/7: www.irs.gov