Take your VITA/TCE training online at www.irs.gov (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.
How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: https://www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the Volunteer Standards of Conduct (VSC) certification and agree to adhere to the VSC by signing Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner’s site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization’s partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxSlayer® is a copyrighted software program owned by Rhodes Computer Services. All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of Rhodes Computer Services.

Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.
Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040-NR-EZ and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

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

Volunteers who use tax preparation software to complete the test need to make sure they are using the final 2019 version.
Test Answer Sheet

Record all your answers on this tear-out page. Your test should be completed online through Link & Learn Taxes. If you do not have internet services available, your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Agreement, here or electronically online.

Privacy 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.

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residency Status, Form 8843, and Filing Status</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td></td>
</tr>
<tr>
<td>Scenario 1</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td></td>
</tr>
<tr>
<td>Taxability of Income, ITINs, and Credits</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td></td>
</tr>
<tr>
<td>Scenario 2</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td></td>
</tr>
<tr>
<td>Scenario 3</td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td></td>
</tr>
<tr>
<td>32.</td>
<td></td>
</tr>
<tr>
<td>33.</td>
<td></td>
</tr>
<tr>
<td>34.</td>
<td></td>
</tr>
<tr>
<td>Scenario 4</td>
<td></td>
</tr>
<tr>
<td>35.</td>
<td></td>
</tr>
<tr>
<td>36.</td>
<td></td>
</tr>
<tr>
<td>37.</td>
<td></td>
</tr>
<tr>
<td>38.</td>
<td></td>
</tr>
<tr>
<td>Refunds, Deductions, and the Best Form to Use</td>
<td></td>
</tr>
<tr>
<td>39.</td>
<td></td>
</tr>
<tr>
<td>40.</td>
<td></td>
</tr>
<tr>
<td>41.</td>
<td></td>
</tr>
<tr>
<td>42.</td>
<td></td>
</tr>
<tr>
<td>43.</td>
<td></td>
</tr>
<tr>
<td>44.</td>
<td></td>
</tr>
<tr>
<td>45.</td>
<td></td>
</tr>
<tr>
<td>46.</td>
<td></td>
</tr>
<tr>
<td>47.</td>
<td></td>
</tr>
<tr>
<td>48.</td>
<td></td>
</tr>
<tr>
<td>49.</td>
<td></td>
</tr>
<tr>
<td>50.</td>
<td></td>
</tr>
</tbody>
</table>

Total Answers Correct: 50
Total Questions: 50
Passing Score: 40 of 50
Residency Status, Form 8843, and Filing Status

Introduction

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

Allow approximately 20 minutes to complete this segment.

1. Abdirahim entered the U.S. on August 20, 2014 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2019. For federal income tax purposes, Abdirahim is a nonresident alien for 2019.
   a. True
   b. False

2. Dominique is a visiting professor at the local university. Dominique was a graduate student from August 2015 to May 2017 in F-1 immigration status. She re-entered the United States on December 20, 2018 in J-1 immigration status. For federal income tax purposes, Dominique is a resident alien for 2019.
   a. True
   b. False

3. Viktoria served as a visiting scholar in F-1 immigration status from December 2012 through June 2015. In January of 2019, Viktoria returned to the United States as a graduate student. For federal income tax purposes, Viktoria is a nonresident alien for 2019.
   a. True
   b. False

4. Lucas came to the United States in F-2 immigration status with his wife on August 20, 2014. He has not changed his immigration status. For federal income tax purposes, Lucas is a resident alien for 2019.
   a. True
   b. False

5. Nicolette lived with her parents in F-2 immigration status in the United States from August 2010 to June 2012. She returned to the U.S. to attend college in F-1 immigration status on May 1, 2017. Nicolette does not need to file Form 8843 for 2019.
   a. True
   b. False
   a. True
   b. False

7. Rajaa and Aarav from Question 6 had a child while here in the U.S. on July 4, 2019. Rajaa and Aarav need to file Form 8843 for their child for 2019.
   a. True
   b. False

8. Sara and Mateo have been in the U.S. in F-1 immigration status, since August 2017. Their 8-year-old son, Diego, joined them under F-2 status in May 2019. Sara and Mateo must file Form 8843 for Diego for 2019.
   a. True
   b. False

9. Lena is from North Macedonia and is a Ph.D. student in neurobiology who is going to defend her dissertation in June. She arrived in the U.S. as a student on May 28, 2018. Lena is a nonresident alien for tax purposes in 2019.
   a. True
   b. False

10. Diya is a junior majoring in public health administration. She is in the U.S. in F-1 immigration status from India. She transferred from an Indian school and arrived in the U.S. on September 1, 2017. Diya worked in a lab on campus and as a summer intern for a company in New York. She will graduate in May, 2020. The company issued her Form 1099-MISC.

    For tax purposes, Diya is still considered a nonresident alien even though the company issued her a Form 1099-MISC.
   a. True
   b. False

11. Aiden is a nursing student from Singapore who first arrived in F-1 immigration status on September 1, 2018. He does not have a TIN and he did not work or receive a scholarship in 2019, but had $90 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses.

    Aiden must file a Form 1040-NR-EZ and Form 8843 by April 15, 2020.
   a. True
   b. False
12. Zheng entered the U.S. in J-1 immigration status as a trainee in August 2017, and lives alone. His wife, Ye Yan, could not accompany him because she had to care for her ailing parents. Zheng can file as Single because he did not live with his spouse at all during 2019.
   a. True
   b. False

13. Tomas and Olga were married in June 2016, and they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. They had a daughter, Kimmie, in October 2017. Currently, Tomas and Olga live in Ft. Lauderdale, where he is completing his graduate work. However, Olga left the family and moved to Hollywood in November 2017 to pursue an acting career, and has not been heard from since. Even though Tomas does not know Olga’s whereabouts, he cannot file using a Single filing status.
   a. True
   b. False

Scenario 1: Akari Watanabe

Use the following information to prepare Form 8843.

Akari Watanabe came to the U.S. to study on August 1, 2018, in F-1 immigration status. Her passport number is 4682936 and it was issued by her home country, Japan. Her home address is 5-3 Yaesu 1-Chome, Chuo-ku, Tokyo 100-8994, Japan. Her address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. Her U.S. taxpayer identification number is XXX-XX-XXXX.

Akari is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX. Her specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX ext. 1267.

Akari has not taken steps to apply for permanent residency. Akari had no income, so she is not required to file any other tax forms. Akari has not left the U.S. since arriving.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.
Form 8843

Statement for Exempt Individuals and Individuals With a Medical Condition
For use by alien individuals only.

Go to www.irs.gov/Form8843 for the latest information.

For the year January 1—December 31, 2019, or other tax year.

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

Fill in your addresses only if you are filing this form by itself and not with your tax return.

Part I  General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States.

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

2 Of what country or countries were you a citizen during the tax year?

3a What country or countries issued you a passport?

b Enter your passport number(s).

4a Enter the actual number of days you were present in the United States during:

<table>
<thead>
<tr>
<th>2019</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
</table>

4b Enter the number of days in 2019 you claim you can exclude for purposes of the substantial presence test.

Part II  Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2019.

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019.

7 Enter the type of U.S. visa (J or Q) you held during:

<table>
<thead>
<tr>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>2016</td>
</tr>
<tr>
<td>2017</td>
<td>2018</td>
</tr>
</tbody>
</table>

If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2013 through 2018)?

| Yes | No |

If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the Exception explained in the instructions.

Part III  Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2019.

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019.

11 Enter the type of U.S. visa (F, J, M, or Q) you held during:

<table>
<thead>
<tr>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>2016</td>
</tr>
<tr>
<td>2017</td>
<td>2018</td>
</tr>
</tbody>
</table>

If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?

| Yes | No |

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2019, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?

| Yes | No |

14 If you checked the "Yes" box on line 13, explain.

For Paperwork Reduction Act Notice, see instructions.
Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2019 and the dates of competition:

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s):

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States:

17b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a:

17c Enter the date you actually left the United States:

18 Physician’s Statement:

I certify that

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Name of taxpayer:

Name of physician or other medical official:

Physician’s or other medical official’s address and telephone number:

Physician’s or other medical official’s signature: ______________________ Date: ________

Sign here only if you are filing this form by itself and not with your tax return:

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

Your signature: ______________________ Date: ________
Scenario 1: Akari Watanabe Test Questions

Directions

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

14. On what line should Akari report her most current immigration status?
   a. Line 1b
   b. Line 2
   c. Line 3a only

15. On line 4b, how many days of exempted presence did Akari have for 2019?
   a. 365
   b. 153
   c. 0

16. What sections will Akari need to complete?
   a. Part I only
   b. Parts I, III, and V
   c. Parts I and III
   d. Part III only

17. What is the due date of Akari’s Form 8843 for tax year 2019?
   a. April 15, 2020
   b. June 15, 2020
   c. October 15, 2020
   d. December 31, 2020
Taxability of Income, ITINs, and Credits

Introduction

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

Allow approximately 45 minutes to complete this segment.

18. Stefan, who is a nonresident alien and is in the United States in J-1 immigration status, spent $4,000 on qualifying tuition and educational expenses. He is eligible to claim an education credit on his tax return.
   a. True
   b. False

19. Ian received $492 of interest on his personal bank account. He is an international student from Ireland in F-1 immigration status. He arrived in the United States in 2017. Ian's interest income is taxable in the U.S.
   a. True
   b. False

20. Siobhan and Liam are a married nonresident alien couple from Ireland. Both are in the U.S. in F-1 immigration status and arrived in 2019. They paid $1,500 in child care expenses for their child who was born in the United States and is a U.S. citizen. They will be able to claim these expenses on a U.S. tax return.
   a. True
   b. False

21. Fei is in J-1 student immigration status from the Republic of China. She earned $4,995 in wages in 2019. Her wages are reported to her on Form 1042-S (box 1, Income Code 20). Fei will have to report these as taxable wages.
   a. True
   b. False

22. Ron is here in J-1 student immigration status as of August 1, 2019. Under the terms of his visa, he is permitted to work in the U.S. Ron qualifies for a Social Security number and should not apply for an ITIN.
   a. True
   b. False
23. Vlad, in F-1 student immigration status from Ukraine, is on the basketball team. He arrived in the U.S. on June 18, 2019 on a full athletic scholarship that includes payments for his room and board. The amount of his scholarship for room and board is taxable.
   a. True
   b. False

24. Seiko is in the U.S. in F-1 immigration status. She arrived from Japan on August 6, 2016. Seiko worked in the library and earned $900 in wages and had federal income tax withholding of $50. Seiko needs to file Form 1040-NR-EZ and Form 8843.
   a. True
   b. False

Scenario 2: Rachel Bell

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

Rachel Bell, a citizen of Israel, came to the United States in F-1 immigration status (number 3344123344) on August 1, 2017.

She has remained in the country since then and is a full-time student at the local university. Rachel, born September 25, 1999, is single. She began working at the university on January 10, 2019. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. Rachel has not filed a U.S. tax return in any prior year.

Rachel’s address in Israel is 240 Main St., Tel Aviv, Israel. If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 123456789 and the account number is 98765432100. She doesn’t want to designate anyone to discuss her return with the IRS. She did not take any affirmative steps to apply for permanent residence in the U.S. Rachel’s U.S. income will not be taxed in her home country.

Using the following information (Form 1042-S and Form W-2), complete Rachel’s federal income tax return. (Rachel would also need to file Form 8843, but assume that she has already completed that on her own.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.
### W-2 Wage and Tax Statement

**Form 1042-S**

**Foreign Person's U.S. Source Income Subject to Withholding**

**Copy B**

**For Recipient**

<table>
<thead>
<tr>
<th>Income Code</th>
<th>Wages, tips, other compensation</th>
<th>Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>8,000.00</td>
<td>800.00</td>
</tr>
</tbody>
</table>

**Employee Identification Number (EIN)**

**STATE UNIVERSITY**

**125 COLLEGE DRIVE**

**INTERNATIONAL HALL**

**TOWN, NY 14200**

**Wage and Tax Statement**

**2019**

**Department of the Treasury—Internal Revenue Service**

**VITA/TCE Foreign Student Test**

**4.00**

**NY**

<table>
<thead>
<tr>
<th>State</th>
<th>Employee's state ID number</th>
<th>State wages, tips, etc.</th>
<th>State income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>XX-XXXXXX</td>
<td>8,000.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**W-2 Wage and Tax Statement**

**Form 1042-S**

**Foreign Person's U.S. Source Income Subject to Withholding**

**Copy B**

**For Recipient**

<table>
<thead>
<tr>
<th>Income Code</th>
<th>Wages, tips, other compensation</th>
<th>Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>8,000.00</td>
<td>800.00</td>
</tr>
</tbody>
</table>

**Employee Identification Number (EIN)**

**STATE UNIVERSITY**

**125 COLLEGE DRIVE**

**INTERNATIONAL HALL**

**TOWN, NY 14200**

**Wage and Tax Statement**

**2019**

**Department of the Treasury—Internal Revenue Service**

**VITA/TCE Foreign Student Test**

**4.00**

**NY**

<table>
<thead>
<tr>
<th>State</th>
<th>Employee's state ID number</th>
<th>State wages, tips, etc.</th>
<th>State income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>NY</td>
<td>XX-XXXXXX</td>
<td>8,000.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
### U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

**Form 1040-NR-EZ**

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1040NR for instructions and the latest information.

**2019**

<table>
<thead>
<tr>
<th>Your first name and middle initial</th>
<th>Last name</th>
<th>Identifying number (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City, town or post office, state and zip code. If you have a foreign address, also complete spaces below. See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign country name</td>
<td>Foreign province/state/city</td>
<td>Foreign postal code</td>
</tr>
</tbody>
</table>

**Filing Status**

- [ ] Single nonresident alien
- [ ] Married nonresident alien

**Attach Form(s)**

- [ ] W-2 or 1042-S here.
- [ ] Form(s) 1099-R if tax was withheld.

**Wages, salaries, tips, etc.** Attach Form(s) W-2.

**Taxable refunds, credits, or offsets of state and local income taxes.**

**Scholarship and fellowship grants.** Attach Form(s) 1042-S or required statement.

**Total income exempt by a treaty from page 2, item d(1)(a).**

**Add lines 3, 4, and 5.**

**Scholarship and fellowship grants excluded.**

**Student loan interest deduction.**

**Subtract the sum of line 6 and line 7 from line 8. This is your adjusted gross income.**

**Reserved.**

**Reserved.**

**Taxable income.** Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-.

**Tax.** Find your tax in the tax table in the instructions.

**Unreported social security and Medicare tax from Form:**

- [ ] 4137
- [ ] 8919

**Add lines 15 and 16. This is your total tax.**

**Federal income tax withheld from Form(s) W-2 and 1099-R.**

**Federal income tax withheld from Form(s) 1042-S.**

**2019 estimated tax payments and amount applied from 2018 return.**

**Credit for amount paid with Form 1040-C.**

**Add lines 18a through 20. These are your total payments.**

**Refund**

- [ ] If line 22 is more than line 21, subtract line 17 from line 21. This is the amount you overpaid
- [ ] Amount of line 22 you want refunded to you. If Form 8888 is attached, check here
- [ ] Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions
- [ ] Estimated tax penalty (see instructions)

**Amount You Owe**

**Third Party Designee**

- [ ] Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the following. No

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurate list all amounts and sources of U.S. source income I received during the tax year.

**Preparer Use Only**

- [ ] For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 2153AN Form 1040-NR-EZ (2019)
<table>
<thead>
<tr>
<th>A.</th>
<th>Of what country or countries were you a citizen or national during the tax year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.</td>
<td>In what country did you earn the income that is the basis for tax return for the tax year?</td>
</tr>
<tr>
<td>C.</td>
<td>Does your income include any income from sources within the United States?</td>
</tr>
<tr>
<td>D.</td>
<td>Are you a U.S. citizen?</td>
</tr>
<tr>
<td>E.</td>
<td>Did you file a U.S. income tax return for any prior year?</td>
</tr>
<tr>
<td>F.</td>
<td>Have you ever claimed the benefits of a treaty or an income tax treaty with a foreign country?</td>
</tr>
<tr>
<td>G.</td>
<td>List all dates during which you resided in the United States in 2016 and 2017.</td>
</tr>
</tbody>
</table>

**Schedule B—Other Information (See Instructions)**

- **2017**
- **2018**

<table>
<thead>
<tr>
<th>Country</th>
<th>Amount of income from treaty countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>US</td>
<td>Yes</td>
</tr>
<tr>
<td>Mexico</td>
<td>Yes</td>
</tr>
</tbody>
</table>

---

**Appendix: Instructions**

- For each line, enter the name of the country, the applicable tax treaty, and the number of months in prior years you claimed the treaty benefit and the amount of exempt income under a U.S. income tax treaty with a foreign country.
Scenario 2: Rachel Bell Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR-EZ you completed for Rachel Bell.

25. What amount is entered for wages, salaries, tips, etc. on Form 1040-NR-EZ?
   a. $80
   b. $8,000
   c. $11,000

26. What is the Adjusted Gross Income (AGI) on Form 1040-NR-EZ?
   a. $11,000
   b. $3,000
   c. $5,000
   d. $8,000

27. What is the net taxable income on Form 1040-NR-EZ?
   a. $5,000
   b. $7,920
   c. $8,000
   d. $3,000

28. What is the amount of total payments on Form 1040-NR-EZ?
   a. $0
   b. $80
   c. $800
   d. $880

29. Does Rachel have a balance due (tax owed)?
   a. Yes
   b. No
Scenario 3: Sai Singh

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

Sai Singh, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on August 3, 2015. He has remained in the country since then and is a full-time student at the local university.

Sai was born on September 25, 1996, and is single. He filed the proper treaty and withholding forms with the university payroll office. Sai has not filed a U.S. tax return in any prior year. His address in India is 900 Dali Road, Delhi, India.

If he is entitled to a refund, he wants it mailed to him. He doesn’t want to designate anyone else to discuss his return with the IRS. Sai has not taken any steps to apply for permanent residence in the U.S.

He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Sai’s federal income tax return. (He has already completed his Form 8843.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.
Schedule O—Other Information (see instructions)
Answer all questions

A Of what country or countries were you a citizen or national during the tax year?

B In what country did you claim residence for tax purposes during the tax year?

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? □ Yes □ No

D Were you ever:
1. A U.S. citizen? □ Yes □ No
2. A green card holder (lawful permanent resident) of the United States? □ Yes □ No
   If you answer “Yes” to (1) or (2), see Pub. 519, chapter 4, for expiration rules that may apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? □ Yes □ No
   If “Yes,” indicate the date and nature of the change.

G List all dates you entered and left the United States during 2019. See instructions.
   Note: If you are a resident of Canada or Mexico AND continue to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to Item H.

<table>
<thead>
<tr>
<th>Date entered United States</th>
<th>Date departed United States</th>
</tr>
</thead>
<tbody>
<tr>
<td>mm/dd/yy</td>
<td>mm/dd/yy</td>
</tr>
<tr>
<td>mm/dd/yy</td>
<td>mm/dd/yy</td>
</tr>
<tr>
<td>mm/dd/yy</td>
<td>mm/dd/yy</td>
</tr>
</tbody>
</table>

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
   2017 ........................................ , 2018 ........................................ , and 2019 ........................................ .

I Did you file a U.S. income tax return for any prior year? □ Yes □ No
   If “Yes,” give the latest year and form number you filed. ▲

J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

   1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

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

   (e) Total. Enter this amount on Form 1040-NR-EZ, line 6. Do not enter it on line 3 or line 5 .

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

   3. Are you claiming treaty benefits pursuant to a Competent Authority determination? □ Yes □ No
   If “Yes,” attach a copy of the Competent Authority determination letter to your return.
Scenario 3: Sai Singh Test Questions

Directions

To answer the following questions, refer to the Form 1040-NR-EZ you completed for Sai Singh.

30. What amount is entered for wages, salaries, tips, etc. on Form 1040-NR-EZ?
   a. $0
   b. $15,000
   c. $27,200
   d. $26,300

31. What amount is entered as itemized deductions on Form 1040-NR-EZ?
   a. $900
   b. $2,900
   c. $12,200
   d. $10,000

32. What is the amount for the personal exemption on Form 1040-NR-EZ?
   a. $0
   b. $4,200
   c. $8,400
   d. $12,200

33. What is the amount of federal income tax withheld on Form 1040-NR-EZ?
   a. $0
   b. $2,900
   c. $900
   d. $3,800

34. What is the amount of the taxable income on Form 1040-NR-EZ?
   a. $0
   b. $15,000
   c. $24,300
   d. $26,300
Scenario 4: Sumon Azim

Use the following information to prepare 2019 Form 1040-NR-EZ.

Sumon Azim is a resident of Bangladesh (visa number 987654321). He arrived in the United States in F-1 immigration status on September 1, 2018 as a full-time student. Sumon is 27 years old and single. His address in Bangladesh is 15 Charity Street, Bhola.

Sumon has not taken any affirmative steps to apply for permanent residence in the United States. Sumon did not file a Form 1040-NR-EZ in 2018 as he did not work that year. He started a new job with the university bookstore on January 17, 2019.

If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 987654321 and the account number is 12345678910. He will not be taxed by the Bangladesh government on the income he has earned in the United States. Assume Sumon has already completed his Form 8843, and prepare his federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Mr. Azim failed to respond to the university in time for them to properly issue Form 1042-S for his treaty-exempt income. However, he is still entitled to take his treaty benefit on his tax return instead.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.
Schedule Of—Other Information (see instructions)
Answer all questions

A  Of what country or countries were you a citizen or national during the tax year?

B  In what country did you claim residence for tax purposes during the tax year?

C  Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No

D  Were you ever:
   1. A U.S. citizen?  Yes  No
   2. A green card holder (lawful permanent resident) of the United States?  Yes  No

E  If you answer “Yes” to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.

F  If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.

G  Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No

H  List all dates you entered and left the United States during 2019. See instructions.

I  Did you file a U.S. income tax return for any prior year?  Yes  No

J  Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

   1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

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

   (a) Total. Enter this amount on Form 1040-NR-EZ, line 6. Do not enter it on line 3 or line 5.

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

   3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No

   If “Yes,” attach a copy of the Competent Authority determination letter to your return.
Scenario 4: Sumon Azim Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR-EZ you completed for Sumon Azim.

35. What amount is Sumon allowed as a treaty benefit?
   a. $0
   b. $11,560
   c. $8,000

36. What is the amount entered on Form 1040-NR-EZ on the line for wages, salaries, tips, etc.?
   a. $0
   b. $11,560
   c. $8,000
   d. $3,560

37. On which line will Sumon enter his treaty benefits information?
   a. Line I
   b. Line J
   c. No treaty amounts are allowed without Form 1042-S.
   d. Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed nowhere else.

38. What is the amount of itemized deductions that Sumon is entitled to take? And what is his taxable income?
   a. $780 and $2,780
   b. $110 and $3,450
   c. $110 and $11,450
   d. $780 and $10,780
Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 12 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

39. Liam, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Liam is an F-1 nonresident alien for tax purposes. Which form should he file to receive a refund of these taxes once attempts to obtain a refund through his employer have failed?
   a. Form 8962
   b. Form 8880
   c. Form 8233
   d. Form 843

40. Carlos and Sophia are from Mexico. Carlos is a scholar at a local university in J-1 scholar immigration status and Sophia is in J-2 immigration status. Sophia worked at a local boutique in 2018. Her Form W-2 shows Social Security and Medicare withholding. Sophia found out her spouse does not have to pay Social Security or Medicare taxes. Sophia is eligible for a refund of her Social Security and Medicare taxes withheld.
   a. True
   b. False

41. Wei, an international student from China, received $10,563 of interest income in 2019 from accounts he opened when he first arrived in the U.S. on August 27, 2015. What type of federal income tax return does he need to file?
   a. He does not need to file a return
   b. Form 1040
   c. Form 1040-NR
   d. Form 1040-NR-EZ

42. Harold, his wife and son entered the United States for the first time in 2017. They are all residents of France, and Harold is in F-1 immigration status. Harold won $500 at the local casino.
   Which federal income tax return does Harold use to report this income?
   a. Form 843
   b. Form 1040
   c. Form 1040-NR
   d. Form 1040-NR-EZ
43. William Cambridge is a visiting scholar from England. He arrived in the U.S. on August 28, 2018 in a J-1 immigration status and was accompanied by his wife Kathryn and his son George. Since his arrival, his second child, Charlotte, was born in the U.S. William earned $70,000 in 2019 from State University. When he files his federal tax return, can he claim the exemptions for his wife and children?
   a. Yes
   b. No

44. Staffan, a graduate student of physics from Sweden, is in F-1 immigration status. He first arrived in the U.S. on April 18, 2015. Staffan needs help preparing his tax return. He has receipts for his donations to a local charity and wants to know where to claim them. Staffan cannot claim charitable contributions on Form 1040-NR.
   a. True
   b. False

45. Adi is in F-1 immigration status from Indonesia. He entered the United States in September 2016 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

Adi can claim an education credit on his tax return.
   a. True
   b. False

46. Siobhan is a single, nonresident alien who began studying in the U.S. in 2017 in F-1 immigration status from South Africa. She has wages of $6,700, interest income from her savings account of $230, and sold a few U.S. shares of stock that her aunt left to her for $6,000. She donated $2,000 of the proceeds to a local charity. Which tax form must Siobhan use to report her income?
   a. Form 1040
   b. Form 1040-NR
   c. Form 1040-NR-EZ
   d. Form 8843
47. Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?
   a. Ask for an extension of time to pay or an installment agreement.
   b. Pay the entire balance by the due date for the return.
   c. Put the balance on a credit card.
   d. All of the above.

48. Gariagdy, who is from Turkmenistan, earned $9,248 in 2018. He had $195 withheld for state income taxes. He listed the taxes as a deduction on his federal return for 2018, and it lowered his taxable income for 2018. Gariagdy received a state refund of $117 in 2019 from the 2018 tax return. Would Gariagdy include this refund on his 2019 federal return?
   a. No
   b. Yes

49. Teresa came to the U.S. in 2016 for postgraduate study. She took out a student loan to help pay the tuition. Teresa graduated in December 2018, but remained in the U.S. for one year of practical training. She began repaying the loan on July 1, 2019 and paid $49 in interest during 2019. Teresa cannot claim this interest as a deduction.
   a. True
   b. False

50. Frederick, a student from Malta, had $8,785 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
   a. True
   b. False
Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer’s ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.


Link & Learn Taxes for 2019 includes:

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

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

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

Virtual VITA allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.
Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center
https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center
- What’s Hot!
- Site Coordinator’s Corner

Quality and Tax Alerts for IRS Volunteer Programs
- Volunteer Tax Alerts

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

Outreach Corner
https://www.irs.gov/Individuals/Outreach-Corner

Tax Trails for Answers to Common Tax Questions

Online Services and Tax Information for Individuals
https://www.irs.gov/Individuals

After You File
- Where’s My Refund?
- Refund reductions
- Understanding Your IRS Notice or Letter
- Keep a copy of your return
- Changing your name or address

File Your Return
- Validating your electronically filed return
- Need to renew your ITIN?
- Answers to your tax questions
- Find a mailing address for paper returns
- Tax relief in disaster situations

Was your refund what you expected?
- Do a Paycheck Checkup
- Use the IRS Withholding Calculator

Make a Payment
- IRS Direct Pay – pay online directly from your bank account
- Other ways you can pay
- Can’t pay? Set up a payment agreement
- Do I have to pay estimated taxes?

Manage Your Tax Info
- Get Transcript
- View your tax account
- Protect your identity
- IRS2Go mobile app

Get Help Right Now
- Let us help you
- The “what ifs” for struggling taxpayers

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

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

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