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 4491X, 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 1040NR-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 2018 version.*
Test Answer Sheet

Name ___________________________________________________________

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><strong>Residency Status, Form 8843, and Filing Status</strong></td>
<td></td>
</tr>
<tr>
<td>1.</td>
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<td>13.</td>
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<tr>
<td><strong>Scenario 1</strong></td>
<td></td>
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<td>14.</td>
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<td>15.</td>
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<td>16.</td>
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<td>17.</td>
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<tr>
<td><strong>Taxability of Income, ITINs, and Credits</strong></td>
<td></td>
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<tr>
<td>18.</td>
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<td>19.</td>
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<td><strong>Scenario 2</strong></td>
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<td><strong>Scenario 3</strong></td>
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<td><strong>Scenario 4</strong></td>
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<td>38.</td>
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<tr>
<td><strong>Refunds, Deductions, and the Best Form to Use</strong></td>
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<td>39.</td>
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Total Answers Correct: __________
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. Hans entered the U.S. on December 15, 2013 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2018. For federal income tax purposes, Hans is a nonresident alien for 2018.
   a. True
   b. False

2. Abshir is a visiting professor at the local university. Abshir was a graduate student from August 2012 to July 2014 in F-1 immigration status. He re-entered the United States on December 20, 2018 in J-1 immigration status. For federal income tax purposes, Abshir is a resident alien for 2018.
   a. True
   b. False

3. Juan served as a visiting scholar in F-1 immigration status from December 2012 through June 2015. In January of 2017, Juan returned to the United States as a graduate student. For federal income tax purposes, Juan is a nonresident alien for 2018.
   a. True
   b. False

4. Emil came to the United States in F-2 immigration status with his wife on August 20, 2017. He has not changed his immigration status. For federal income tax purposes, Emil is a resident alien for 2018.
   a. True
   b. False

5. Tamera 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. Tamera does not need to file Form 8843 for 2018.
   a. True
   b. False
   a. True
   b. False

7. Monica and Aaden from Question 6 had a child while here in the U.S. on July 4, 2018. Monica and Aaden need to file Form 8843 for their child for 2018.
   a. True
   b. False

8. Flora and Tomas have been in the U.S. in F-1 immigration status, since August 2017. Their son, Lorenzo, joined them under F-2 status in May 2018. Flora and Tomas must file Form 8843 for Lorenzo for 2018.
   a. True
   b. False

9. Lukas is from Austria and is a Ph.D. student in astrophysics who is going to defend his dissertation in June. He arrived in the U.S. as a student on May 28, 2017. Lukas is a nonresident alien for tax purposes in 2018.
   a. True
   b. False

10. Aarav is a junior majoring in marine biology. He is in the U.S. in F-1 immigration status from India. He transferred from an Indian school and arrived in the U.S. on September 1, 2016. Aarav worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May, 2019. The company issued him Form 1099-MISC.

    For tax purposes, Aarav is required to be a resident alien since the company issued him a Form 1099-MISC.

    a. True
    b. False

11. Mai is a nursing student from Singapore who first arrived in F-1 immigration status on April 10, 2017. She does not have a TIN and she did not work or receive a scholarship in 2018.

    Mai must file Form 8843. Since she is only required to file Form 8843, she has until June 17, 2019 to file the form.

    a. True
    b. False
12. Alex entered the U.S. in J-1 immigration status in August 2017, and lives alone. His wife, Maria, could not accompany him because she had to care for her ailing parents. Alex can file as Single because he did not live with his spouse at all during 2018.
   a. True
   b. False

13. Ev and Valda were married in June 2016, and they both entered the U.S. in J-1 immigration status to complete their graduate work. They had a daughter, Bonnie, in October 2017. Currently, Ev and Bonnie live in Omaha, where he is completing his graduate work. However, Valda left the family and moved to Atlanta in November 2017, and has not been heard from since. Because Ev and Valda are still married, he can file using a Single filing status.
   a. True
   b. False

Scenario 1: De Lores Alvarez

Use the following information to prepare Form 8843.

De Lores Alvarez came to the U.S. to study on August 1, 2017, in F-1 immigration status. Her passport number is 4682936 and it was issued by her home country, Peru. Her home address is 46 Primero Calle, Lima, Peru. Her address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. Her U.S. taxpayer identification number is XXX-XX-XXXX.

De Lores 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.

De Lores has not taken steps to apply for permanent residency. De Lores had no income, so she is not required to file any other tax forms.

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](http://www.irs.gov/Form8843) for the latest information.

For the tax year:

- **Beginning:** January 1, 2018
- **Ending:** , 2019

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Last name</th>
<th>Your U.S. taxpayer identification number, if any</th>
</tr>
</thead>
</table>

**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 a passport?

b Enter your passport number(s)

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

b Enter the number of days in 2018 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 2018

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018

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

   - 2014
   - 2015
   - 2016
   - 2017

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 (2012 through 2017)?

   - 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 2018

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018

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

   - 2012
   - 2013
   - 2014
   - 2015
   - 2016
   - 2017

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 2018, 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 2018 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

Name of taxpayer

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 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

Form 8843 (2018)
Scenario 1: De Lores Alvarez Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 8843 you completed for De Lores Alvarez.

14. On what line should De Lores 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 De Lores have for 2018?
   a. 0
   b. 153
   c. 365

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

17. What is the due date of De Lores's Form 8843 for tax year 2018?
   a. April 15, 2019
   b. June 17, 2019
   c. October 15, 2019
   d. December 31, 2019
### 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. Monica, 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. She is eligible to claim an education credit on her tax return.
   a. True
   b. False

19. Ron 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. Ron’s interest income is nontaxable in the U.S.
   a. True
   b. False

20. Suzan and Jeffrey are a married nonresident alien couple from Ireland. Both are in the U.S. in F-1 immigration status and arrived in 2018. 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 not be able to claim these expenses on a U.S. tax return.
   a. True
   b. False

21. Li is in J-1 student immigration status from the People’s Republic of China. She earned $4,995 in wages in 2018. Her wages are reported to her on Form 1042-S (box 1, Income Code 20). Li will not 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, 2018. Under the terms of his visa, he is permitted to work in the U.S. Ron must request an ITIN to report his income from wages.
   a. True
   b. False
23. Vedad, in F-1 student immigration status from Bosnia, is on the basketball team. He arrived in the U.S. on June 18, 2018 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. Hiro is in the U.S. in F-1 immigration status. He arrived from Japan on August 6, 2015. Hiro worked in the library and earned $2,400 in wages and had income tax withholding of $50. Hiro does not need to file Form 1040NR-EZ, only Form 8843.
   a. True
   b. False

Scenario 2: May Montri

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

May Montri, a citizen of Israel, came to the United States in F-1 immigration status (number 3344123344) on August 1, 2016.

She has remained in the country since then and is a full-time student at the local university. May, born September 25, 1999, is single. She began working at the university on January 10, 2018. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. May has not filed a U.S. tax return in any prior year.

May’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. May’s U.S. income will not be taxed in her home country.

Using the following information (Form 1042-S and Form W-2), complete May’s federal income tax return. (May 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.
**VITA/TCE Foreign Student Test**

**W-2 Wage and Tax Statement 2018**

Copy B — To be filed with Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.

**Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding 2018**

Department of the Treasury — Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Schedule OI — 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 expatriation 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 2018. See instructions.

   Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H.

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

H. Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during: 2016 ☐ Yes ☐ No, 2017 ☐ Yes ☐ No, and 2018 ☐ Yes ☐ No

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 in prior tax years
   (d) Amount of exempt income in current tax year

   (e) Total. Enter this amount on Form 1040NR-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.

Form 1040NR-EZ (2018)
Scenario 2: May Montri Test Questions

Directions

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

25. What amount is entered for wages, salaries, tips, etc. on Form 1040NR-EZ?
   a. $7,500
   b. $750
   c. $75

26. What is the Adjusted Gross Income (AGI) on Form 1040NR-EZ?
   a. $0
   b. $75
   c. $750
   d. $7,500

27. What is the net taxable income on Form 1040NR-EZ?
   a. $7,425
   b. $7,500
   c. $75
   d. $3,000

28. What is the amount of total payments on Form 1040NR-EZ?
   a. $0
   b. $75
   c. $750
   d. $4,050

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

Use the following information to prepare Form 1040NR-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, 2014. He has remained in the country since then and is a full-time student at the local university.

Sai was born on September 25, 1993, and is single. He filed the proper treaty and withholding forms with the university payroll office before beginning as a graduate research assistant in 2018. 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.

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**Form W-2 Wage and Tax Statement**

**2018**

Department of the Treasury—Internal Revenue Service

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Schedule OI—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 answered “Yes” to (1) or (2), see Pub. 519, chapter 4, for expatriation 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 2018. See instructions.
Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to Item H. □ Canada □ Mexico

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

H  Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
   2016 ___________________________ , 2017 ___________________________ , and 2018 ___________________________.

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.

<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>

(e) Total. Enter this amount on Form 1040NR-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(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.

Form 1040NR-EZ (2019)
Scenario 3: Sai Singh Test Questions

Directions

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

30. What amount is entered for wages, salaries, tips, etc. on Form 1040NR-EZ?
    a. $0
    b. $20,100
    c. $21,000
    d. $27,200

31. What amount is entered as itemized deductions on Form 1040NR-EZ?
    a. $12,000
    b. $900
    c. $3,000
    d. $24,000

32. What is the amount for the personal exemption on Form 1040NR-EZ?
    a. $6,350
    b. $4,050
    c. $8,100
    d. $0

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

34. What is the amount of the refund on Form 1040NR-EZ?
    a. $1,263
    b. $1,056
    c. $2,720
    d. $2,900
Scenario 4: Sumon Azim

Use the following information to prepare Form 1040NR-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, 2017 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 filed a Form 1040NR-EZ for tax year 2017.

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 his treaty benefit.

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

---

**Form W-2 Wage and Tax Statement**

<table>
<thead>
<tr>
<th>Employee's social security number</th>
<th>Wages, tips, other compensation</th>
<th>Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX-XX-XXXXX</td>
<td>11,560.00</td>
<td>780.00</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Social security wages</th>
<th>Social security tax withheld</th>
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</thead>
<tbody>
<tr>
<td>5</td>
<td>4</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Medicare wages and tips</th>
<th>Medicare tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social security tips</th>
<th>Allocated tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nonqualified plans</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>12a</td>
<td>See instructions for box 12b</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statutory employee</th>
<th>Nonstatutory employee</th>
<th>Third-party payor</th>
</tr>
</thead>
<tbody>
<tr>
<td>12b</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12c</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State wages, tips, etc.</th>
<th>State income tax</th>
<th>Local wages, tips, etc.</th>
<th>Local income tax</th>
<th>Locality name</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>110.00</td>
<td>18</td>
<td>19</td>
<td>20</td>
</tr>
</tbody>
</table>

Copy B—To BeFiled With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.
Form 1040NR-EZ

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

2018

Department of the Treasury
Internal Revenue Service

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

VITA/TCE Foreign Student Test

Please print or type. See separate instructions.

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

Check only one box.

1. Single nonresident alien

2. Married nonresident alien

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

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

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

6. Total income exempt by a treaty from page 2, Item J(1)(e).

7. Add lines 3, 4, and 5.

8. Scholarship and fellowship grants excluded.

9. Student loan interest deduction.

10. Add the sum of line 8 and line 9.

11. Itemized deductions. See the instructions for limitation.

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

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

14. Unreported social security and Medicare tax from Form: □ 4137  □ 8919  □ 4506

15. Add lines 13 and 14. This is your total tax.

16a. Federal income tax withheld from Form(s) W-2 and 1099-R.

16b. Federal income tax withheld from Form(s) 1042-S.

17. 2018 estimated tax payments and amount applied from 2017 return.

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

19. Add lines 16a through 18. These are your total payments.

20. If line 19 is more than line 15, subtract line 15 from line 19. This is the amount you overpaid.

21a. Amount of line 20 you want refunded to you. If Form 8888 is attached, check here.

21b. Routing number

21c. Type: □ Checking  □ Savings

21d. Account number

21e. If you want your refund check mailed to an address outside the United States not shown above, enter that address here.

22. Amount of line 20 you want applied to your 2019 estimated tax.

23. Amount you owe. Subtract line 19 from line 15. For details on how to pay, see instructions.

24. Estimated tax penalty (see instructions).

Third Party Designee

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

Designee’s name

Phone no.

Personal identification number (PIN)

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 accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation in the United States

If the IRS sent you an Identity Protection PIN enter it here (see next page).

Paid Preparer Use Only

Print/Type preparer’s name

Preparer’s signature

Date

Check if self-employed

PTIN

Firm’s name

Firm’s EIN

Phone no.

Phone number

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

Cat. No. 21534N  Form 1040NR-EZ (2018)
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?  

D  Were you ever:  
  1. A U.S. citizen?  
  2. A green card holder (lawful permanent resident) of the United States?  
If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation 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?  
If "Yes," indicate the date and nature of the change.  

G  List all dates you entered and left the United States during 2018. See instructions.  

Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H.

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</tbody>
</table>

H  Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  
2016 ..........................................................  
2017 ..........................................................  
2018 ..........................................................

I  Did you file a U.S. income tax return for any prior year?  
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.

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<th>(b) Tax treaty article</th>
<th>(c) Amount of exempt income in current tax year</th>
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   (a) Total. Enter this amount on Form 1040NR-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(d) above?  

3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  
If "Yes," attach a copy of the Competent Authority determination letter to your return.
Directions

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

35. What amount is entered on Form 1040NR-EZ on the line for wages, salaries, tips, etc.?
   a. $3,560
   b. $7,510
   c. $11,560

36. What is the taxable income?
   a. $0
   b. $3,450
   c. $11,450
   d. $11,560

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. Can Sumon claim a standard deduction rather than itemizing his state income taxes?
   a. Yes
   b. No
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 843
   b. Form 8233
   c. Form 8880
   d. Form 8962

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 People’s Republic of China, received $10,563 of interest income in 2018 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. Form 1040
   b. Form 1040NR
   c. Form 1040NR-EZ
   d. He does not need to file a return

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 1040NR
   d. Form 1040NR-EZ
43. William Cambridge is a visiting scholar from England. He arrived in the U.S. on August 28, 2017 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 2018 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 1040NR-EZ.
   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 cannot 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 8843
   b. Form 1040
   c. Form 1040NR
   d. Form 1040NR-EZ
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 2017. He had $195 withheld for state income taxes. He listed the taxes as a deduction on his federal return for 2017, and it lowered his taxable income for 2017. Gariagdy received a state refund of $117 in 2018 from the 2017 tax return. He would include this refund on his 2018 federal return.
   a. True
   b. False

49. Teresa came to the U.S. in 2014 for postgraduate study. She took out a student loan to help pay the tuition. Teresa graduated in December 2017, but remained in the U.S. for one year of practical training. She began repaying the loan on July 1, 2018 and paid $49 in interest during 2018. 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 and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

Link & Learn Taxes for 2018 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 and software 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
• Withholding Calculator
• 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

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
• Life events can affect your taxes
• Protect your identity
• IRS2Go mobile app

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/uac/irs2goapp.

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