Take your VITA/TCE training online at www.irs.gov (key word: Link & Learn Taxes). Take the Foreign Student and Scholar and other certification tests
Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. To access this publication, in the upper right hand corner of www.irs.gov, type in “Pub 4491X” in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type “volunteer alerts”, in the search field to access all tax alerts. Sub-award and Executive Compensation Reporting

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 Training, and sign 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 the form.

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

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment or solicit donations for federal or state tax return preparation.
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. 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 their permission. The screen shots used in this publication—or any other screen shots from TaxSlayer or its affiliated programs—may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Products, Systems, & Analysis.

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.
<table>
<thead>
<tr>
<th>Form Name</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 1040-NR, U.S. Nonresident Alien Income Tax Return</td>
<td>2</td>
</tr>
<tr>
<td>Form 1040-NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens</td>
<td>8</td>
</tr>
<tr>
<td>With No Dependents</td>
<td></td>
</tr>
<tr>
<td>Where to File Form 843</td>
<td>10</td>
</tr>
<tr>
<td>Form 843, Claim for Refund and Request for Abatement</td>
<td>11</td>
</tr>
<tr>
<td>Form 8233, Exemption From Withholding on Compensation for Independent</td>
<td>12</td>
</tr>
<tr>
<td>(and Certain Dependent) Personal Services of a Nonresident Alien Individual</td>
<td></td>
</tr>
<tr>
<td>Form 8316, Information Regarding Request for Refund of Social Security</td>
<td>14</td>
</tr>
<tr>
<td>Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F,</td>
<td></td>
</tr>
<tr>
<td>J, or M Type Visa</td>
<td></td>
</tr>
<tr>
<td>Form 8840, Closer Connection Exception Statement for Aliens</td>
<td>16</td>
</tr>
<tr>
<td>Form 8843, Statement for Exempt Individuals and Individuals With a</td>
<td>21</td>
</tr>
<tr>
<td>Medical Condition</td>
<td></td>
</tr>
<tr>
<td>Form 13614-NR, Nonresident Alien Intake and Interview Sheet</td>
<td>25</td>
</tr>
</tbody>
</table>
Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/draftforms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/downloadforms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/w4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/schedulea). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/formscomments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.
**U.S. Nonresident Alien Income Tax Return**

For the year January 1–December 31, 2019, or other tax year beginning . , 2019, and ending . , 2020

---

### Filing Status

Check only one box.

1. [ ] Reserved
2. [ ] Single nonresident alien
3. [ ] Reserved

### Income Effectively Connected With U.S. Trade/Business

Attach Form(s)

- W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

8. Wages, salaries, tips, etc. Attach Form W-2

9a. Taxable interest

b. Tax-exempt interest. Do not include on line 9a

10a. Ordinary dividends

10b. Qualified dividends (see instructions)

11. Taxable refunds, credits, or offsets of state and local income taxes (see instructions)

12. Scholarship and fellowship grants. Attach Form(s) 1042-S if required statement (see instructions)

13. Business income or (loss) Schedule C (Form 1040 or 1040-SR)

14. Capital gain or (loss) Schedule D (Form 1040 or 1040-SR) if required. If not required, check here

15. Other gains or (losses) Attach Form 4797

16a. IRA distributions

16b. Taxable amount (see instr.)

17a. Pensions and annuities

17b. Taxable amount (see instr.)

18. Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)

19. Farm income or (loss) Attach Schedule F (Form 1040 or 1040-SR)

20. Unemployment compensation

21. Other income. List type and amount (see instructions)

22. Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)

23. Combine the amounts in the far right column for lines 8 through 21. This is your **total effectively connected income**

24. Educator expenses (see instructions)

25. Health savings account deduction. Attach Form 8889

26. Moving expenses for members of the Armed Forces. Attach Form 3903

27. Deductible part of self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)

28. Self-employed SEP, SIMPLE, and qualified plans

29. Self-employed health insurance deduction (see instructions)

30. Penalty on early withdrawal of savings

31. Scholarship and fellowship grants excluded

32. IRA deduction (see instructions)

33. Student loan interest deduction (see instructions)

34. Add lines 24 through 33

35. **Adjusted Gross Income**, Subtract line 34 from line 23

---

### Tax and Credits

36. Reserved for future use

37. Itemized deductions from page 3, Schedule A, line 8

38. Qualified business income deduction. Attach Form 8995 or Form 8995-A

39. Exemptions for estates and trusts only (see instructions)

---

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

Cat. No. 11364D

Form 1040-NR (2019)
### Tax and Credits (continued)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>40</td>
<td>Add lines 37 through 39</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td><strong>Taxable income.</strong> Subtract line 40 from line 35. If zero or less, enter -0-</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td><strong>Tax.</strong> (see instr.). Check if any is from Form(s): a □ 8814  b □ 4972  c □</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td><strong>Alternative minimum tax</strong> (see instructions). Attach Form 6251</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Excess advance premium tax credit repayment. Attach Form 8962</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Add lines 42, 43, and 44</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Foreign tax credit. Attach Form 1116 if required</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td><strong>Credit for child and dependent care expenses.</strong> Attach Form 2441</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Retirement savings contributions credit. Attach Form 8880</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Child tax credit and credit for other dependents (see instructions)</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Residential energy credit. Attach Form 5695</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Other credits from Form: a □ 3800  b □ 8801  c □</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Add lines 46 through 51. These are your total credits</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Subtract line 52 from line 45. If zero or less, enter -0-</td>
<td></td>
</tr>
</tbody>
</table>

### Other Taxes

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>54</td>
<td>Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15</td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)</td>
<td></td>
</tr>
<tr>
<td>56</td>
<td>Unreported social security and Medicare tax from Form: a □ 4137  b □ 8919</td>
<td></td>
</tr>
<tr>
<td>57</td>
<td>Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required</td>
<td></td>
</tr>
<tr>
<td>58</td>
<td>Transportation tax (see instructions)</td>
<td></td>
</tr>
<tr>
<td>59a</td>
<td>Household employment taxes from Schedule H (Form 1040 or 1040-SR)</td>
<td></td>
</tr>
<tr>
<td>59b</td>
<td>b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required</td>
<td></td>
</tr>
<tr>
<td>60</td>
<td>Taxes from: a □ Form 8909  b □ Instructions; enter code(s)</td>
<td></td>
</tr>
<tr>
<td>61</td>
<td><strong>Total tax.</strong> Add lines 53 through 60.</td>
<td></td>
</tr>
</tbody>
</table>

### Payments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>62</td>
<td>Federal income tax withheld from: a Form(s) W-2 and 1099</td>
<td></td>
</tr>
<tr>
<td>62a</td>
<td>b Form(s) 8805</td>
<td></td>
</tr>
<tr>
<td>62b</td>
<td>c Form(s) 8288-A</td>
<td></td>
</tr>
<tr>
<td>62c</td>
<td>d Form(s) 1042-S</td>
<td></td>
</tr>
<tr>
<td>63</td>
<td>2019 estimated tax payments and amount applied from 2018 return</td>
<td></td>
</tr>
<tr>
<td>64</td>
<td>Additional child tax credit. Attach Schedule 8812</td>
<td></td>
</tr>
<tr>
<td>65</td>
<td>Net premium tax credit. Attach Form 8962</td>
<td></td>
</tr>
<tr>
<td>66</td>
<td>Amount paid with request for extension to file (see instructions)</td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>Excess social security and tier 1 RRRA tax withheld (see instructions)</td>
<td></td>
</tr>
<tr>
<td>68</td>
<td>Credit for federal tax on fuels. Attach Form 4136</td>
<td></td>
</tr>
<tr>
<td>69</td>
<td>Credits from Form: a □ 2439  b □ Reserved  c □ 8885  d □</td>
<td></td>
</tr>
<tr>
<td>70</td>
<td>Credit for amount paid with Form 1040-C</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>71</td>
<td>Add lines 62a through 70. These are your total payments</td>
<td></td>
</tr>
</tbody>
</table>

### Refund

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>72</td>
<td>If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid</td>
<td></td>
</tr>
<tr>
<td>73a</td>
<td>Amount of line 72 you want refunded to you. If Form 8888 is attached, check here.</td>
<td></td>
</tr>
<tr>
<td>74</td>
<td>b Routing number</td>
<td></td>
</tr>
<tr>
<td>74b</td>
<td>c Type: Checking □ Savings □</td>
<td></td>
</tr>
<tr>
<td>74c</td>
<td>d Account number</td>
<td></td>
</tr>
<tr>
<td>74d</td>
<td>e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.</td>
<td></td>
</tr>
</tbody>
</table>

### Amount You Owe

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>75</td>
<td><strong>Amount you owe.</strong> Subtract line 71 from line 61. For details on how to pay, see instructions</td>
<td></td>
</tr>
<tr>
<td>76</td>
<td>Estimated tax penalty (see instructions)</td>
<td></td>
</tr>
</tbody>
</table>

### Third Party Designee

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>77</td>
<td>Do you want to allow another person to discuss this return with the IRS? See instructions</td>
<td></td>
</tr>
<tr>
<td>78</td>
<td><strong>Phone no.</strong></td>
<td></td>
</tr>
<tr>
<td>79</td>
<td><strong>Designee’s name</strong></td>
<td></td>
</tr>
<tr>
<td>80</td>
<td><strong>Personal identification number (PIN)</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Sign Here

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>81</td>
<td>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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</td>
<td></td>
</tr>
</tbody>
</table>

### Paid Preparer Use Only

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>82</td>
<td><strong>Print/Type preparer’s name</strong></td>
<td></td>
</tr>
<tr>
<td>83</td>
<td><strong>Preparer’s signature</strong></td>
<td></td>
</tr>
<tr>
<td>84</td>
<td><strong>Date</strong></td>
<td></td>
</tr>
<tr>
<td>85</td>
<td><strong>Check □ if self-employed</strong></td>
<td></td>
</tr>
<tr>
<td>86</td>
<td><strong>Firm’s name</strong></td>
<td></td>
</tr>
<tr>
<td>87</td>
<td><strong>Firm’s EIN</strong></td>
<td></td>
</tr>
<tr>
<td>88</td>
<td><strong>Phone no.</strong></td>
<td></td>
</tr>
</tbody>
</table>

---

*Form 1040-NR (2019)*
**Schedule A—Itemized Deductions** (see instructions)

<table>
<thead>
<tr>
<th><strong>Taxes You Paid</strong></th>
<th>1</th>
<th>State and local income taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a</strong></td>
<td>1a</td>
<td>State and local income taxes</td>
</tr>
<tr>
<td><strong>b</strong></td>
<td>1b</td>
<td>Enter the smaller of line 1a and $10,000 ($5,000 if box 5 is checked)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Gifts to U.S. Charities</strong></th>
<th>2</th>
<th>Gifts by cash or check. If you made any gift of $250 or more, see instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2</strong></td>
<td>2</td>
<td>ö</td>
</tr>
</tbody>
</table>

Caution: If you made a gift and received a benefit in return, see instructions.

<table>
<thead>
<tr>
<th><strong>Other than by cash or check. If you made any gift of $250 or more, see instructions. Individuals must attach Form 8283 if line 3 is over $500.</strong></th>
<th>3</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>4</strong></td>
<td>Carryover from prior year</td>
<td></td>
</tr>
<tr>
<td><strong>5</strong></td>
<td>Add lines 2 through 4</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Casualty and Theft Losses</strong></th>
<th>6</th>
<th>Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>6</strong></td>
<td>6</td>
<td>ö</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Other Itemized Deductions</strong></th>
<th>7</th>
<th>Other—from list in instructions. List type and amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>7</strong></td>
<td>7</td>
<td>ö</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Total Itemized Deductions</strong></th>
<th>8</th>
<th>Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 37</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>8</strong></td>
<td>8</td>
<td>ö</td>
</tr>
</tbody>
</table>
### Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

<table>
<thead>
<tr>
<th>Nature of Income</th>
<th>Enter amount of income under the appropriate rate of tax (see instructions)</th>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Dividends and dividend equivalents:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Dividends paid by U.S. corporations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Dividends paid by foreign corporations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Dividend equivalent payments received with respect to section 871(m) transactions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Interest:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Mortgage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Paid by foreign corporations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Industrial royalties (patents, trademarks, etc.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Motion picture or T.V. copyright royalties</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Other royalties (copyrights, recording, publishing, etc.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Real property income and natural resources royalties</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Pensions and annuities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Social security benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Capital gain from line 18 below</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Gambling—Residents of Canada only. Enter net income in column (c).</td>
<td>If zero or less, enter -0-.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Winnings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Losses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 Gambling winnings—Residents of countries other than Canada.</td>
<td>Note: Losses not allowed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Other (specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040 or 1040-SR). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040 or 1040-SR), Form 4797, or both.

<table>
<thead>
<tr>
<th>16</th>
<th>Kind of property and description (if necessary, attach statement of descriptive details not shown below)</th>
<th>Date acquired (mo., day, yr.)</th>
<th>Date sold (mo., day, yr.)</th>
<th>Sales price</th>
<th>Cost or other basis</th>
<th>LOSS If (e) is more than (d), subtract (d) from (e)</th>
<th>GAIN If (d) is more than (e), subtract (e) from (d)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Line 17

Add columns (f) and (g) of line 16.

### Line 18

Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-).
### 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 |
| 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 you answered “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 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/yy | Date departed United States | mm/dd/yy |
| Date entered United States | mm/dd/yy | Date departed United States | mm/dd/yy |
| H | Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
| 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 | Are you filing a return for a trust? | [ ] Yes [ ] No  
If “Yes,” did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? | [ ] Yes [ ] No  
| K | Did you receive total compensation of $250,000 or more during the tax year? | [ ] Yes [ ] No  
If “Yes,” did you use an alternative method to determine the source of this compensation? | [ ] Yes [ ] No  
| L | 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>
<tr>
<td>(e) Total.</td>
<td>Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

M | Check the applicable box if:  
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.  
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.  

Form 1040-NR (2019)
Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

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Form 1040-NR-EZ  
U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

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

OMB No. 1545-0074  
2019

Please print or type. See separate instructions.

<table>
<thead>
<tr>
<th>Your first name and middle initial</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Single nonresident alien</td>
<td>[ ] Married nonresident alien</td>
</tr>
</tbody>
</table>

Filing Status
Check only one box.

- 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 J(1)(e) .
- Add lines 3, 4, and 5 .
- Scholarship and fellowship grants excluded .
- Student loan interest deduction .
- Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income .
- Itemized deductions. See the instructions for limitation .
- 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: a 4137 b 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
Direct deposit? See instructions.

<table>
<thead>
<tr>
<th>Amount you owe, Subtract line 21 from line 17. For details on how to pay, see instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount you owe. If Form 8888 is attached, check here</td>
</tr>
<tr>
<td>Amount you want refunded to you. If Form 8888 is attached, check here</td>
</tr>
<tr>
<td>Routing number</td>
</tr>
<tr>
<td>Account number</td>
</tr>
<tr>
<td>If you want your refund check mailed to an address outside the United States not shown above, enter that address here:</td>
</tr>
</tbody>
</table>

Third Party Designee
Do you want to allow another person to discuss this return with the IRS? See instructions.

<table>
<thead>
<tr>
<th>Designee's name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone no.</td>
</tr>
<tr>
<td>Personal identification number (PIN)</td>
</tr>
</tbody>
</table>

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 inst.]

Paid Preparer Use Only
Print/Type preparer's name
Preparer's signature
Firm's name
Firm's EIN
Firm's address
Phone no.

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

Cat. No. 21534N
Form 1040-NR-EZ (2019)
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?   

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?   

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

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

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.   

<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>
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<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

(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(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.
Effective August 12, 2013, if you are filing Form 843 in response to Letter 4658 (notice of branded prescription drug fee), note that the Mailstop number in the Where to File table on page 2 of the Instructions for Form 843 (Rev. December 2012), has changed. The address to mail Form 843 in this case ONLY is:

Internal Revenue Service
Mailstop 4921
1973 N. Rulon White Blvd.
Ogden, UT 84404

The above mailstop change is effective ONLY if you are filing Form 843 in response to Letter 4658 (notice of branded prescription drug fee).

Please see the Where to File Table below.

Where to File

<table>
<thead>
<tr>
<th>IF you are filing Form 843...</th>
<th>THEN mail the form to...</th>
</tr>
</thead>
<tbody>
<tr>
<td>For penalties, or for any other reason other than an IRS notice (see above) or Letter 4658 (see below)</td>
<td>The service center where you would be required to file a current year tax return for the tax to which your claim or request relates. See the instructions for the return you are filing.</td>
</tr>
<tr>
<td>In response to Letter 4658 (notice of branded prescription drug fee) <strong>Note.</strong> To ensure proper processing, write “Branded Prescription Drug Fee” across the top of Form 843.</td>
<td>Internal Revenue Service Mail Stop 4921 1973 N. Rulon White Blvd. Ogden, UT 84404 <strong>Caution.</strong> Use this address only if you are claiming a refund off the branded prescription drug fee.</td>
</tr>
<tr>
<td>For requests of a net interest rate of zero.</td>
<td>The service center where you filed your most recent return.</td>
</tr>
</tbody>
</table>

See the the Instructions for Form 843.
Claim for Refund and Request for Abatement

Use Form 843 if your claim or request involves:

(a) a refund of one of the taxes (other than income taxes or an employer’s claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,

(b) an abatement of FUTA tax or certain excise taxes, or

(c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

(a) an overpayment of income taxes or an employer’s claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),

(b) a refund of excise taxes based on the nontaxable use or sale of fuels, or

(c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s) __________________________ Your social security number __________________________

Address (number, street, and room or suite no.) __________________________

Spouse’s social security number __________________________

City or town, state, and ZIP code __________________________

Employer identification number (EIN) __________________________

Name and address shown on return if different from above __________________________

Daytime telephone number __________________________

1 Period. Prepare a separate Form 843 for each tax period or fee year.

From _______ to _______.

2 Amount to be refunded or abated: _______.

3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related.

☐ Employment ☐ Estate ☐ Gift ☐ Excise ☐ Income ☐ Fee

4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: _______.

5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

☐ Interest was assessed as a result of IRS errors or delays.

☐ A penalty or addition to tax was the result of erroneous written advice from the IRS.

☐ Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

b Date(s) of payment(s) _______.

6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.

☐ 706 ☐ 709 ☐ 940 ☐ 941 ☐ 943 ☐ 945

☐ 990-PF ☐ 1040 ☐ 1120 ☐ 4720 ☐ Other (specify) _______.

7 Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer’s title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.) __________________________ Date __________________________

Signature (spouse, if applicable. Claims by corporations must be signed by an officer.) __________________________ Date __________________________

Paid Preparer Use Only

Print/Type preparer’s name __________________________ Preparer’s address __________________________ Preparer’s signature __________________________ Date __________________________

Check if self-employed.

PTIN __________________________

Firm’s EIN __________________________

Firm’s name __________________________

Phone no. __________________________

Firm’s address __________________________
## Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

**Who Should Use This Form?**

**Note:** For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions in the instructions.

<table>
<thead>
<tr>
<th>IF you are a nonresident alien individual who is receiving...</th>
<th>THEN, if you are the beneficial owner of that income, use this form to claim...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation for independent personal services performed in the United States</td>
<td>A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.</td>
</tr>
<tr>
<td>Compensation for dependent personal services performed in the United States</td>
<td>A tax treaty withholding exemption for part or all of that compensation.</td>
</tr>
<tr>
<td>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</td>
<td>A tax treaty withholding exemption for part or all of both types of income.</td>
</tr>
</tbody>
</table>

**DO NOT Use This Form...**

<table>
<thead>
<tr>
<th>IF you are a beneficial owner who is...</th>
<th>INSTEAD, use...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</td>
<td>Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)</td>
</tr>
<tr>
<td>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</td>
<td>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</td>
</tr>
<tr>
<td>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</td>
<td>Form W-8BEN</td>
</tr>
</tbody>
</table>

This exemption is applicable for compensation for calendar year ____________, or other tax year beginning ________________ and ending ________________.

### Part I Identification of Beneficial Owner (See instructions.)

<table>
<thead>
<tr>
<th>1 Name of individual who is the beneficial owner</th>
<th>2 U.S. taxpayer identification number</th>
<th>3 Foreign tax identification number, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.</td>
<td>City or town, state or province. Include postal code where appropriate.</td>
<td>Country (do not abbreviate)</td>
</tr>
<tr>
<td>5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.</td>
<td>City or town, state, and ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

<table>
<thead>
<tr>
<th>6 U.S. visa type</th>
<th>7a Country issuing passport</th>
<th>7b Passport number</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 Date of entry into the United States</td>
<td>9a Current nonimmigrant status</td>
<td>9b Date your current nonimmigrant status expires</td>
</tr>
</tbody>
</table>

**Caution:** See the line 10 instructions for the required additional statement you must attach.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
Part II  
Claim for Tax Treaty Withholding Exemption

11  Compensation for independent (and certain dependent) personal services:
   a  Description of personal services you are providing
   b  Total compensation you expect to be paid for these services in this calendar or tax year $________________________

12  If compensation is exempt from withholding based on a tax treaty benefit, provide:
   a  Tax treaty on which you are basing exemption from withholding
   b  Treaty article on which you are basing exemption from withholding
   c  Total compensation listed on line 11b above that is exempt from tax under this treaty $________________________
   d  Country of residence

Note: Do not complete lines 13a through 13d unless you also received compensation for personal services from the same withholding agent.

13  Noncompensatory scholarship or fellowship income:
   a  Amount $________________________
   b  Tax treaty on which you are basing exemption from withholding
   c  Treaty article on which you are basing exemption from withholding
   d  Total income listed on line 13a above that is exempt from tax under this treaty $________________________

14  Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions)

Part III  
Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
   • I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
   • The beneficial owner is not a U.S. person.
   • The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

Part IV  
Withholding Agent Acceptance and Certification

Name

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code

Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien’s eligibility for the exemption cannot be readily determined.

Signature of withholding agent __________________________  Date __________________________
Form 8316
Rev. January 2006

Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa

Department of the Treasury - Internal Revenue Service

Form 8316
Rev. January 2006

1. Has your employer paid you back for any part of the tax withheld
   - Yes  No

2. If yes, show amount
   - $

3. Have you authorized your employer to claim any part of the tax as a credit or refund
   - Yes  No

4. If yes, show amount
   - $

5. Has your employer claimed any part of the tax as a credit or refund
   - Yes  No  Do not Know

6. If yes, show amount
   - $

7. Have you claimed any part of the tax as credit against, or a refund of your Federal income tax
   - Yes  No

8. If yes, show amount
   - $

9. Name and address of employer (include street, city, State and ZIP code)

Your signature

Date

Your telephone number (include area code)

Convenient hours for us to call

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information so that we can process your claim for refund of erroneously withheld FICA. We need to ensure that you are entitled to the refund and that your employer has not previously issued you a refund of this withholding. If you do not provide all of the information, we may not be able to process your claim. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions may be retained as long as their contents may become material in the administration of any Internal Revenue Law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, 1111 Constitution Ave. NW, Washington, DC 20224. Please do not send your order for Form 8316 to the Tax Products Coordinating Committee. Send your forms order to the IRS National Distribution Center.
Caution: **DRAFT—NOT FOR FILING**

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**Form 8840**

**Closer Connection Exception Statement for Aliens**

- Attach to Form 1040-NR or Form 1040-NR-EZ.
- Go to [www.irs.gov/Form8840](http://www.irs.gov/Form8840) for the latest information.

**For the year January 1–December 31, 2019, or other tax year beginning , 2019, and ending , 2019.**

**Department of the Treasury**

**Internal Revenue Service**

**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 U.S. tax return.

<table>
<thead>
<tr>
<th>Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return</th>
<th>Address in country of residence</th>
<th>Address in the United States</th>
</tr>
</thead>
</table>

**Part I  General Information**

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

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

3. **What country or countries issued you a passport?**

4. **Enter your passport number(s)**

5. **Enter the number of days you were present in the United States during:**

   - 2019
   - 2018
   - 2017

6. **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

**Part II  Closer Connection to One Foreign Country (see instructions)**

7. **Where was your tax home during 2019?**

8. **Enter the name of the foreign country to which you had a closer connection than to the United States during 2019.**

   - Next, complete Part IV.

**Part III  Closer Connection to Two Foreign Countries (see instructions)**

9. **Where was your tax home on January 1, 2019?**

10. **After changing your tax home from its location on January 1, 2019, where was your tax home for the remainder of 2019?**

11. **Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country?**

   - Yes
   - No

   If “No,” attach an explanation.

12. **Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2019, or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country?**

   - Yes
   - No

13. **Have you filed or will you file tax returns for 2019 in the countries listed on lines 9 and 10?**

   - Yes
   - No

   If “Yes” to either line 12 or line 13, attach verification.

   If “No” to either line 12 or line 13, please explain

   - Next, complete Part IV.

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 15829P

Form 8840 (2019)
Part IV  Significant Contacts With Foreign Country or Countries in 2019

14  Where was your regular or principal permanent home located during 2019? See instructions.  
15  If you had more than one permanent home available to you at all times during 2019, list the location of each and explain ▶

16  Where was your family located?  
17  Where was your automobile(s) located?  
18  Where was your automobile(s) registered?  
19  Where were your personal belongings, furniture, etc., located?  

20  Where was the bank(s) with which you conducted your routine personal banking activities located?
   a  
   b  
   c  
   d  

21  Did you conduct business activities in a location other than your tax home?  
   If “Yes,” where? □ Yes □ No

22a  Where was your driver’s license issued?  
   b  If you hold a second driver’s license, where was it issued?  

23  Where were you registered to vote?  

24  When completing official documents, forms, etc., what country do you list as your residence?  

25  Have you ever completed:
   a  Form W-8BEN or any other W-8 form (relating to foreign status)?  □ Yes □ No
   b  Form W-9, Request for Taxpayer Identification Number and Certification?  □ Yes □ No
   c  Any other U.S. official forms? If “Yes,” indicate the form(s) ▶

26  In what country or countries did you keep your personal, financial, and legal documents?  

27  From what country or countries did you derive the majority of your 2019 income?  

28  Did you have any income from U.S. sources?  □ Yes □ No
   If “Yes,” what type?  

29  In what country or countries were your investments located? See instructions.  

30  Did you qualify for any type of “national” health plan sponsored by a foreign country?  □ Yes □ No
   If “Yes,” in what country?
   If “No,” please explain ▶
   If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 30, attach a statement to this form.

Sign here only if you are filing this form by itself and not with your U.S. 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
Section references are to the U.S. Internal Revenue Code, unless otherwise specified.

**Future Developments**

For the latest information about developments related to Form 8840 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8840.

**General Instructions**

**Purpose of Form**

Use Form 8840 to claim the closer connection to a foreign country(ies) exception to the substantial presence test. The exception is described later and in Regulations section 301.7701(b)-2.

**Note:** You are not eligible for the closer connection exception if any of the following apply:

- You were present in the United States 183 days or more in calendar year 2019.
- You are a lawful permanent resident of the United States (that is, you are a green card holder).
- You have applied for, or taken other affirmative steps to apply for, a green card; or have an application pending to change your status to that of a lawful permanent resident of the United States.
- Steps to change your status to that of a permanent resident include, but are not limited to, the filing of the following forms.
  - Form I-508, Waiver of Rights, Privileges, Exemptions and Immunities.
  - Form I-485, Application to Register Permanent Residence or Adjust Status.
  - Form I-130, Petition for Alien Relative, on your behalf.
  - Form I-140, Immigrant Petition for Alien Worker, on your behalf.
  - Form ETA-750, Application for Alien Employment Certification, on your behalf.
  - Form DS-230, Application for Immigrant Visa and Alien Registration.

Even if you are not eligible for the closer connection exception, you may qualify for nonresident status by reason of a treaty. See the instructions for line 6 for more details.

**Who Must File**

If you are an alien individual and you meet the closer connection exception to the substantial presence test, you must file Form 8840 with the IRS to establish your claim that you are a nonresident of the United States by reason of that exception. Each alien individual must file a separate Form 8840 to claim the closer connection exception.

For more details on the substantial presence test and the closer connection exception, see Pub. 519.

**Note:** You can download forms and publications at IRS.gov.

**Substantial Presence Test**

You are considered a U.S. resident if you meet the substantial presence test for 2019. You meet this test if you were physically present in the United States for at least:

- 31 days during 2019; and
- 183 days during the period 2019, 2018, and 2017, counting all the days of physical presence in 2019 but only 1/3 the number of days of presence in 2018 and only 1/6 the number of days in 2017.

**Days of presence in the United States.**

Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day.

However, you do not count the following days of presence in the United States for purposes of the substantial presence test.

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. Days you were an exempt individual.

In general, an exempt individual is (a) a foreign government-related individual, (b) a teacher or trainee, (c) a student, or (d) a professional athlete competing in a charitable sports event. For more details, see Pub. 519.

**Note:** If you qualify to exclude days of presence in the United States because you were an exempt individual (other than a foreign government-related individual) or because of a medical condition or medical problem (see item 4 above), you must file Form 8843.

**Closer Connection Exception**

Even though you would otherwise meet the substantial presence test, you will not be treated as a U.S. resident for 2019 if:

- You were present in the United States for fewer than 183 days during 2019;
- You establish that, during 2019, you had a tax home in a foreign country; and
- You establish that, during 2019, you had a closer connection to one foreign country in which you had a tax home than to the United States, unless you had a closer connection to two foreign countries.

**Closer Connection to Two Foreign Countries**

You can demonstrate that you have a closer connection to two foreign countries (but not more than two) if all five of the following apply.

1. You maintained a tax home as of January 1, 2019, in one foreign country.
2. You changed your tax home during 2019 to a second foreign country.
3. You continued to maintain your tax home in the second foreign country for the rest of 2019.
4. You had a closer connection to each foreign country than to the United States for the period during which you maintained a tax home in that foreign country.
5. You are subject to tax as a resident under the tax laws of either foreign country for all of 2019 or subject to tax as a resident in both foreign countries for the period during which you maintained a tax home in each foreign country.

**Tax Home**

Your tax home is the general area of your main place of business, employment, or post of duty, regardless of where you maintain your family home. Your tax home is the place where you permanently or indefinitely work as an employee or a self-employed individual. If you do not have a regular or main place of business because of the nature of your work, then your tax home is the place where you regularly live. If you have neither a regular or main place of business nor a place where you regularly live, you are considered an itinerant and
your tax home is wherever you work. For determining whether you have a closer connection to a foreign country, your tax home must also be in existence for the entire year, and must be located in the foreign country (or countries) in which you are claiming to have a closer connection.

Establishing a Closer Connection
You will be considered to have a closer connection to a foreign country than to the United States if you or the IRS establishes that you have maintained more significant contacts with the foreign country than with the United States.

Your answers to the questions in Part IV will help establish the jurisdiction to which you have a closer connection.

When and Where To File
If you are filing a 2019 Form 1040-NR or Form 1040-NR-EZ, attach Form 8840 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you do not have to file a 2019 tax return, mail Form 8840 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 by the due date (including extensions) for filing Form 1040-NR or Form 1040-NR-EZ.

Penalty for Not Filing Form 8840
If you do not timely file Form 8840, you will not be eligible to claim the closer connection exception and may be treated as a U.S. resident.

You will not be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.

Specific Instructions

Part I

Line 1
If you had a visa on the last day of the tax year, enter your visa type and the date you entered the United States. If you do not have a visa, enter your U.S. immigration status on the last day of the tax year and the date you entered the United States. For example, if you entered under the visa waiver program, enter “VWP,” the name of the Visa Waiver Program country and the date you entered the United States.

Line 6
If you checked the “Yes” box on line 6, do not file Form 8840. You are not eligible for the closer connection exception. However, you may qualify for nonresident status by reason of a treaty. See Pub. 519 for details. If so, file Form 8833 with your Form 1040-NR or Form 1040-NR-EZ.

Parts II and III
If you had a tax home in the United States at any time during the year, do not file Form 8840. You are not eligible for the closer connection exception. Otherwise, complete Part II or Part III (but not both) depending on the number of countries to which you are claiming a closer connection. If you are claiming a closer connection to one country, complete Part II. If you are claiming a closer connection to two countries, complete Part III. After completing Part II or Part III, complete Part IV.

Part IV

Line 14
A “permanent home” is a dwelling unit (whether owned or rented, and whether a house, an apartment, or a furnished room) that is available at all times, continuously and not solely for short stays.

Line 29
For stocks and bonds, indicate the country of origin of the stock company or debtor. For example, if you own shares of a U.S. publicly traded corporation, the investment is considered located in the United States, even though the shares of stock are stored in a safe deposit box in a foreign country.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you meet the closer connection exception to the substantial presence test.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.
Caution: **DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.
**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 beginning , 2019, and 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>

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

### General Information

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

1b 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?

3b Enter your passport number(s)

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

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

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

### 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>Year</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
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</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.

### 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>Year</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
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<td></td>
<td></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

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
General Instructions

Section references are to the Internal Revenue Code unless otherwise specified.

Future Developments

For the latest information about developments related to Form 8843 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8843.

Who Must File

If you are an alien individual (other than a foreign government-related individual), you must file Form 8843 to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you:
• Were an exempt individual, or
• Were unable to leave the United States because of a medical condition or medical problem.

When and Where To File

If you are filing a 2019 Form 1040-NR or Form 1040-NR-EZ, attach Form 8843 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you don’t have to file a 2019 tax return, mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 by the due date (including extensions) for filing Form 1040-NR or Form 1040-NR-EZ.

Penalty for Not Filing

Form 8843

If you don’t file Form 8843 on time, you may not exclude the days you were present in the United States as a professional athlete or because of a medical condition or medical problem that arose while you were in the United States. Failure to exclude days of presence in the United States could result in your being considered a U.S. resident under the substantial presence test.

You won’t be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2019. You meet this test if you were physically present in the United States for at least:
• 31 days during 2019; and
• 183 days during the period 2019, 2018, and 2017, counting all the days of physical presence in 2019 but only 1/3 the number of days of presence in 2018 and only 1/6 the number of days in 2017.

Note: To claim the closer connection to a foreign country(ies) exception to the substantial presence test described in Regulations section 301.7701(b)(2), you must file Form 8840.

Days of presence in the United States

Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you don’t count the following days of presence in the United States for purposes of the substantial presence test:
1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. Days you were an exempt individual.

Exempt Individuals

For purposes of the substantial presence test, an exempt individual includes anyone in the following categories:
• A teacher or trainee (defined on this page).
• A student (defined on the next page).
• A professional athlete temporarily present in the United States to compete in a charitable sports event.

The term exempt individual also includes an individual temporarily present in the United States as a foreign government-related individual under an “A” or “G” visa, other than individuals holding “A-3” or “G-5” class visas. An individual present under an “A-3” or “G-5” class visa is not considered a foreign government-related individual and must count all his or her days of presence in the United States for purposes of the substantial presence test. For more details, see Pub. 519. If you are present under any other “A” or “G” class visa, you are not required to file Form 8843.

Specific Instructions

Part I—General Information

If you are attaching Form 8843 to Form 1040-NR or Form 1040-NR-EZ, you aren’t required to complete lines 1a through 4a of Form 8843 if you provide the requested information on the corresponding lines of Form 1040-NR or Form 1040-NR-EZ. In this case, enter “Information provided on Form 1040-NR” or “Information provided on Form 1040-NR-EZ” on line 1a of Form 8843.

Line 1b. Enter your current nonimmigrant status, such as that shown on your current immigration Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change and previous status.

Part II—Teachers and Trainees

A teacher or trainee is an individual who is temporarily present in the United States under a “J” or “Q” visa (other than as a student) and who substantially complies with the requirements of the visa.

If you were a teacher or trainee under a “J” or “Q” visa, you are considered to have substantially complied with the visa requirements if you haven’t engaged in activities that are prohibited by U.S. immigration laws that could result in the loss of your “J” or “Q” visa status.

Even if you meet these requirements, you can’t exclude days of presence in 2019 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years. But see the Exception below.

If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843. If you have a “J” or “Q” visa, complete Part I and only lines 6 through 8 of Part II. On line 6, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Exception. If you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years, you can exclude days of presence in 2019 as a teacher or trainee only if all four of the following apply:
1. You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 prior calendar years.
3. You were present in the United States as a teacher or trainee in any of the 6 prior years.

If you are exempt as a teacher, trainee, or student for any part of the 6 prior calendar years, you can exclude days of presence in 2019 as a teacher or trainee only if all four of the following apply:
1. You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 prior calendar years.
3. You were present in the United States as a teacher or trainee in any of the 6 prior years.

For more details, see Pub. 519.
If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 2019 and all prior years that you were present in the United States as a teacher or trainee.

Part III—Students
A student is an individual who is temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa and who substantially complies with the requirements of the visa.

If you were a student under an “F,” “J,” “M,” or “Q” visa, you are considered to have substantially complied with the visa requirements if you haven’t engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your visa status.

Even if you meet these requirements, you can’t exclude days of presence in 2019 as a student if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years unless you establish that you don’t intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have established that you don’t intend to reside permanently in the United States include, but aren’t limited to:

1. Whether you have maintained a closer connection to a foreign country than to the United States (for details, see Pub. 519), and
2. Whether you have taken affirmative steps to change your status from nonimmigrant to lawful permanent resident.

If you qualify to exclude days of presence as a student, complete Parts I and III of Form 8843.

Part IV—Professional Athletes
A professional athlete is an individual who is temporarily present in the United States to compete in a charitable sports event. For details on charitable sports events, see Pub. 519.

If you qualify to exclude days of presence as a professional athlete, complete Parts I and IV of Form 8843.

Part V—Individuals With a Medical Condition or Medical Problem
For purposes of the substantial presence test, don’t count the days you intended to leave the United States but couldn’t do so because of a medical condition or medical problem that arose while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances. For more details, see Pub. 519.

If you qualify to exclude days of presence because of a medical condition or medical problem, complete Part I and lines 17a through 17c of Part V. Have your physician or other medical official complete line 18.

Note: You cannot exclude any days of presence in the United States under any of the following circumstances.

• You were initially prevented from leaving, were then able to leave, but remained in the United States beyond a reasonable period for making arrangements to leave.
• You entered or returned to the United States for medical treatment. It does not matter whether you intended to leave the United States immediately after the medical treatment but couldn’t do so because of unforeseen complications from the medical treatment.
• The medical condition existed before your arrival in the United States and you were aware of the condition. It does not matter whether you needed treatment for the condition when you entered the United States.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you can exclude days of presence in the United States for purposes of the substantial presence test.

You aren’t required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.
**Form 13614-NR**  
(October 2019)  
Nonresident Alien Intake and Interview Sheet  

**Last or Family Name**  
**First**  
**Middle Initial**  

**ITIN or Social Security #**  
**Visa #**  
**Passport #**  

**Date of Birth:**  
(mmm/dd/yyyy)  
**Telephone #**  
**e-mail Address**

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

**Were you ever a U.S. citizen?**  
☐ Yes  
☐ No  

**U.S. Local Street Address**  

**City**  
**State**  
**Zip Code**

**Foreign Residence Address**  

**Address Line 2**  

**Foreign Country**  
**Province/County**  
**Postal Code**

**Country of Citizenship**  
**Country that issued Passport**

**Are you married?**  
☐ Yes  
☐ No  

**Are you married?**  

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

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

**Are you a U.S. National**  
☐ Yes  
☐ No  
**Resident of Canada**  
☐ Yes  
☐ No  
**Resident of Mexico**  
☐ Yes  
☐ No  
**Resident of South Korea**  
☐ Yes  
☐ No  
**Resident of India**  
☐ Yes  
☐ No

**Dependent Information**  

<table>
<thead>
<tr>
<th>First Name</th>
<th>Last or Family Name</th>
<th>Date of Birth (mm/dd/yyyy)</th>
<th>ITIN or SSN</th>
<th>Relationship to you (son, daughter, etc.)</th>
<th>Number of months lived with you in the U.S. in 2019</th>
<th>U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada, Mexico, or South Korea</th>
<th>Did person file joint return?</th>
<th>Did person provide more than 50% of their own support?</th>
<th>Did you provide more than 50% of their support?</th>
<th>Did the person have gross income of $4,200 or more?</th>
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**What is the date you FIRST entered the United States?**  
___/___/____

**Entry Immigration Status - Check one**  
☐ U.S. Immigrant/Permanent Resident  
☐ F-1 Student  
☐ F-2 Spouse or child of Student  
☐ H-1 Temporary Employee  
☐ *J-1 Exchange Visitor  
☐ J-2 Spouse or child of Exchange Visitor  
☐ Other (list)

**Current Immigration Status - Check one**  
☐ U.S. Immigrant/Permanent Resident  
☐ F-1 Student  
☐ F-2 Spouse or child of Student  
☐ H-1 Temporary Employee  
☐ *J-1 Exchange Visitor  
☐ J-2 Spouse or child of Exchange Visitor  
☐ Other (list)

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

**If "YES", indicate the date and nature of the change.**  
___/___/____

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
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* If Immigration status is J-1, what is the subtype? Check one  
☐ 01 Student  
☐ 05 Professor  
☐ 12 Research Scholar  
☐ 02 Short Term Scholar  
☐ Other (list)

**What is the actual primary activity of the visit? Check one**  
☐ 01 Studying in a Degree Program  
☐ 04 Lecturing  
☐ 07 Conducting Research  
☐ 10 Clinical Activities  
☐ 02 Studying in a Non-Degree Program  
☐ 05 Observing  
☐ 08 Training  
☐ 11 Temporary Employment  
☐ 03 Teaching  
☐ 06 Consulting  
☐ 09 Demonstrating Special Skills  
☐ 12 Here with Spouse
Check the years you were present in the United States as a teacher, trainee, student or as an accompanying spouse or dependent of a person in such status for any part of the year. [ ] 2013 [ ] 2014 [ ] 2015 [ ] 2016 [ ] 2017 [ ] 2018

Have you ever been present in the U.S. PRIOR to 2013 on a teacher, trainee, student visa, or as their accompanying spouse or dependent? [ ] Yes [ ] No If so, what years and visa type ________________________________

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

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

List the dates you entered and left the United States during 2019

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

Did you file a U.S. income tax return for any year before 2019? [ ] Yes [ ] No

If “Yes”, give latest year / / Form number filed

During 2019, did you apply to be a green card holder (lawful permanent resident) of the United States? [ ] Yes [ ] No

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

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

If “Yes”, enter the appropriate information in the columns below

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

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

Information about academic institution you attended in 2019

Name __________________________________ Telephone number ________

Address ____________________________________________________________________________

Name of your academic/specialized program director ___________________ Telephone number ________

Address ____________________________________________________________________________

During 2019 did you receive ___________________ Did you have ___________________

<table>
<thead>
<tr>
<th>Scholarships or Fellowship Grants</th>
<th>Casualty Losses in a Declared Disaster Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
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<thead>
<tr>
<th>Wages, Salaries or Tips</th>
<th>Student Loan Interest Paid</th>
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<tbody>
<tr>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
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<tr>
<th>Interest or Dividend Income</th>
<th>Unemployment Compensation</th>
<th>IRA Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Distributions from IRA, Pension or Annuity</th>
<th>State or Local Income Taxes</th>
<th>U.S. Charitable Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State or Local Tax Refunds</th>
<th>Child/Dependent Care Expenses</th>
<th>IRA Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
<td>[ ] Yes [ ] No</td>
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</table>

Capital gains or losses

<table>
<thead>
<tr>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
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</table>

Any Other Income (gambling, lottery, prizes, awards, self-employment, rents, royalties, etc.)

<table>
<thead>
<tr>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
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Did you or any dependent have health insurance coverage through HealthCare.gov (The Marketplace)?

<table>
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<tr>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
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If yes, was any Advanced Premium Tax Credit received? (Provide Form 1095-A)

<table>
<thead>
<tr>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
<th>[ ] Yes [ ] No</th>
</tr>
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</table>

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-2075. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.
**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 other available training materials work together to help volunteers learn and practice.

**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, International or Foreign Student and Scholar 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 workbook problems from the available online practice guides
  - Lets volunteers prepare test scenario returns for the test

**Go to** [www.irs.gov](http://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
• Direct Deposit your refund
• 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

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?

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

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:

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

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