VITA/TCE Foreign Student and Scholar Forms Package
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

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

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. 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.

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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.
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<tr>
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<th>Page</th>
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<td>10</td>
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<td>Form 843, Claim for Refund and Request for Abatement</td>
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<td>Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual</td>
<td>12</td>
</tr>
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<td>Form 8316, Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa</td>
<td>14</td>
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<td>Form 8840, Closer Connection Exception Statement for Aliens</td>
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<td>Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition</td>
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<td>Form 13614-NR, Nonresident Alien Intake and Interview Sheet</td>
<td>23</td>
</tr>
</tbody>
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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 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 releases of draft forms and instructions are at [IRS.gov/draftforms](https://irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are 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 on the [Comment on Tax Forms and Publications](https://irs.gov) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.
**Form 1040NR**

**U.S. Nonresident Alien Income Tax Return**

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

For the year January 1-December 31, 2017, or other tax year

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**Please print or type**

- **Your first name and initial**
- **Last name**
- **Identifying number (see instructions)**

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

Check if:  
- Individual
- Estate or Trust

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

**Foreign country name**

**Foreign province/state/county**

**Foreign postal code**

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**Filing Status**

Check only one box.

- **1 Single resident of Canada or Mexico or single U.S. national**
- **2 Other single nonresident alien**
- **3 Married resident of Canada or Mexico or married U.S. national**
- **4 Married resident of South Korea**
- **5 Other married nonresident alien**
- **6 Qualifying widow(er) (see instructions)**

If you checked box 3 or 4 above, enter the information below.

(i) Spouse’s first name and initial

(ii) Spouse’s last name

(iii) Spouse’s identifying number

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**Exemptions**

- **7a Yourself, if someone can claim you as a dependent, do not check box 7a**
- **b Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income**

**c Dependents (see instructions)**

- (1) First name
- (2) Dependent’s identifying number
- (3) Dependent’s relationship to you
- (4) If qualifying child for child tax credit (see instructions)

Boxes checked on 7a and 7b.

No. of children on 7a who:
- did not live with you due to divorce or separation (see instructions)
- did not live with you due to your child’s inclusion in your joint return

Dependants on 7c not entered above.

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

- **8 Wages, salaries, tips, etc. Attach Form(s) W-2**
- **9a Tax-exempt interest (see instructions)**
- **9b 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 or required statement (see instructions)**
- **13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)**
- **14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here**
- **15 Other gains or (losses). Attach Form 4797**
- **16a IRA distributions**
- **16b Taxable amount (see instructions)**
- **17a Pensions and annuities**
- **17b Taxable amount (see instructions)**
- **18 Real estate, royalties, partnerships, trusts, etc. (Form 1040)**
- **19 Farm income or (loss). Attach Schedule F (Form 1040)**
- **20 Unemployment compensation**
- **21 Other income. List type and amount (see instructions)**

Total income exempt by treaty from page 5, Schedule O, Item (1d), line 22.

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

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**Adjusted Gross Income**

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

23. Combine the amounts in the far right column for lines 22 through 24. This is your total effectively connected income.

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24. Educator expenses (see instructions)

25. Health savings account deduction. Attach Form 8889

26. Moving expenses. Attach Form 3903

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

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. Domestic production activities deduction. Attach Form 8990

35. Add lines 24 through 34

36. Subtract line 35 from line 23. This is your adjusted gross income.
<table>
<thead>
<tr>
<th>Tax and Credits</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Amount from line 36 (adjusted gross income)</td>
<td>37</td>
</tr>
<tr>
<td>38</td>
<td>Itemized deductions from page 3, Schedule A, line 15</td>
<td>38</td>
</tr>
<tr>
<td>39</td>
<td>Subtract line 38 from line 37</td>
<td>39</td>
</tr>
<tr>
<td>40</td>
<td>Exemptions (see instructions)</td>
<td>40</td>
</tr>
<tr>
<td>41</td>
<td>Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-</td>
<td>41</td>
</tr>
<tr>
<td>42</td>
<td>Tax (see instructions). Check if any is from Form(s): a ☐ 8814 b ☐ 4972</td>
<td>42</td>
</tr>
<tr>
<td>43</td>
<td>Alternative minimum tax (see instructions). Attach Form 6251</td>
<td>43</td>
</tr>
<tr>
<td>44</td>
<td>Excess advance premium tax credit repayment. Attach Form 8962</td>
<td>44</td>
</tr>
<tr>
<td>45</td>
<td>Add lines 42, 43, and 44</td>
<td>45</td>
</tr>
<tr>
<td>46</td>
<td>Foreign tax credit. Attach Form 1116 if required</td>
<td>46</td>
</tr>
<tr>
<td>47</td>
<td>Credit for child and dependent care expenses. Attach Form 2441</td>
<td>47</td>
</tr>
<tr>
<td>48</td>
<td>Retirement savings contributions credit. Attach Form 8880</td>
<td>48</td>
</tr>
<tr>
<td>49</td>
<td>Child tax credit. Attach Schedule 8812, if required</td>
<td>49</td>
</tr>
<tr>
<td>50</td>
<td>Residential energy credit. Attach Form 7065</td>
<td>50</td>
</tr>
<tr>
<td>51</td>
<td>Other credits from Form(s): a ☐ 3800 b ☐ 8810 c ☐ 51</td>
<td>51</td>
</tr>
<tr>
<td>52</td>
<td>Add lines 46 through 51. These are your total credits</td>
<td>52</td>
</tr>
<tr>
<td>53</td>
<td>Subtract line 52 from line 45. If line 52 is more than line 45, enter -0-</td>
<td>53</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Taxes</th>
<th></th>
<th></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>54</td>
</tr>
<tr>
<td>55</td>
<td>Self-employment tax. Attach Schedule SE (Form 1040)</td>
<td>55</td>
</tr>
<tr>
<td>56</td>
<td>Unreported social security and Medicare tax from Form(s): a ☐ 4137 b ☐ 8919</td>
<td>56</td>
</tr>
<tr>
<td>57</td>
<td>Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required</td>
<td>57</td>
</tr>
<tr>
<td>58</td>
<td>Transportation tax (see instructions)</td>
<td>58</td>
</tr>
<tr>
<td>59a</td>
<td>Household employment taxes from Schedule H (Form 1040)</td>
<td>59a</td>
</tr>
<tr>
<td>59b</td>
<td>First-time homebuyer credit repayment. Attach Form 8815 if required</td>
<td>59b</td>
</tr>
<tr>
<td>60</td>
<td>Taxes from Form(s): a ☐ 8816 b ☐ 8816-C c ☐ Instructions; enter code(s)</td>
<td>60</td>
</tr>
<tr>
<td>61</td>
<td>Add lines 53 through 60. This is your total tax</td>
<td>61</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payments</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>62</td>
<td>Federal income tax withheld from: a Form(s) W-2 and 1099</td>
<td>62a</td>
</tr>
<tr>
<td>63</td>
<td>Form(s) W-2 and 1099</td>
<td>62b</td>
</tr>
<tr>
<td>64</td>
<td>Form(s) W-2 and 1099-A</td>
<td>62c</td>
</tr>
<tr>
<td>65</td>
<td>Form(s) W-2 and 1099-B</td>
<td>62d</td>
</tr>
<tr>
<td>63</td>
<td>2017 estimated tax payments and amount withheld from 2016 return</td>
<td>63</td>
</tr>
<tr>
<td>64</td>
<td>Additional child tax credit. Attach Schedule 8812</td>
<td>64</td>
</tr>
<tr>
<td>65</td>
<td>Net premium tax credit. Attach Form 6892</td>
<td>65</td>
</tr>
<tr>
<td>66</td>
<td>Amount paid with request for extension to file (see instructions)</td>
<td>66</td>
</tr>
<tr>
<td>67</td>
<td>Excess social security and tier 1 RRTA tax withheld (see instructions)</td>
<td>67</td>
</tr>
<tr>
<td>68</td>
<td>Credit for federal tax paid on fuels. Attach Form 4136</td>
<td>68</td>
</tr>
<tr>
<td>69</td>
<td>Credits from Form(s): a ☐ 4233 b ☐ 4234 c ☐ 8814 d ☐ 8815 e ☐ 69</td>
<td>69</td>
</tr>
<tr>
<td>70</td>
<td>Credit for amount paid with Form 1040-C</td>
<td>70</td>
</tr>
<tr>
<td>71</td>
<td>Add lines 62 through 70. These are your total payments</td>
<td>71</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Refund</th>
<th></th>
<th></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>72</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>73a</td>
</tr>
<tr>
<td>74</td>
<td>Add lines 62 through 70. These are your total payments</td>
<td>74</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Third Party Designee</th>
<th></th>
<th></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>77</td>
</tr>
<tr>
<td>78</td>
<td>Yes. Complete below.</td>
<td>78</td>
</tr>
<tr>
<td>79</td>
<td>No.</td>
<td>79</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sign Here</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>80</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>80</td>
</tr>
<tr>
<td>81</td>
<td>Your signature Date Your occupation in the United States</td>
<td>81</td>
</tr>
<tr>
<td>82</td>
<td>If the IRS sent you an Identity Protection Plan, enter it here</td>
<td>82</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Paid Preparer Use Only</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>83</td>
<td>Print/Type preparer's name Preparer's signature Date</td>
<td>83</td>
</tr>
<tr>
<td>84</td>
<td>Firm's name Firm's EIN Phone number</td>
<td>84</td>
</tr>
<tr>
<td>85</td>
<td>Firm's address</td>
<td>85</td>
</tr>
</tbody>
</table>
### Schedule A—Itemized Deductions (see instructions)

<table>
<thead>
<tr>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes You Paid</td>
<td></td>
</tr>
<tr>
<td>State and local income taxes</td>
<td>1</td>
</tr>
<tr>
<td><strong>Caution:</strong> If you made a gift and received a benefit in return, see instructions.</td>
<td></td>
</tr>
<tr>
<td>Gifts to U.S. Charities</td>
<td></td>
</tr>
<tr>
<td>Gifts by cash or check. If you made any gift of $250 or more, see instructions</td>
<td>2</td>
</tr>
<tr>
<td>Other than by cash or check. If you made any gift of $250 or more, see instructions. You must attach Form 8283. If the amount of your deduction is over $500</td>
<td>3</td>
</tr>
<tr>
<td>Carryover from prior year</td>
<td>4</td>
</tr>
<tr>
<td>Add lines 2 through 4</td>
<td>5</td>
</tr>
<tr>
<td>Casualty and Theft Losses</td>
<td></td>
</tr>
<tr>
<td>Casually or theft loss(es). Attach Form 4684. See instructions</td>
<td>6</td>
</tr>
<tr>
<td>Job Expenses and Certain Miscellaneous Deductions</td>
<td></td>
</tr>
<tr>
<td>Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions</td>
<td>7</td>
</tr>
<tr>
<td>Tax preparation fees</td>
<td>8</td>
</tr>
<tr>
<td>Other expenses. See instructions for expenses to deduct here. List type and amount</td>
<td>9</td>
</tr>
<tr>
<td>Add lines 7 through 9</td>
<td>10</td>
</tr>
<tr>
<td>Enter the amount from Form 1040NR, line 37</td>
<td>11</td>
</tr>
<tr>
<td>Multiply line 11 by 2% (0.02)</td>
<td>12</td>
</tr>
<tr>
<td>Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-</td>
<td>13</td>
</tr>
<tr>
<td>Other Miscellaneous Deductions</td>
<td></td>
</tr>
<tr>
<td>Other—see instructions for expenses to deduct here. List type and amount</td>
<td>14</td>
</tr>
<tr>
<td>Total Itemized Deductions</td>
<td></td>
</tr>
<tr>
<td>Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR:</td>
<td>15</td>
</tr>
<tr>
<td>• $313,800 if you checked box 6;</td>
<td></td>
</tr>
<tr>
<td>• $261,500 if you checked box 1 or 2; or</td>
<td></td>
</tr>
<tr>
<td>• $156,900 if you checked box 3, 4, or 5?</td>
<td></td>
</tr>
<tr>
<td>□ No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38.</td>
<td></td>
</tr>
<tr>
<td>□ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.</td>
<td></td>
</tr>
</tbody>
</table>

Form 1040NR (2017)
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>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) 10%</td>
</tr>
<tr>
<td>1 Dividends paid</td>
<td></td>
</tr>
<tr>
<td>a U.S. corporations</td>
<td>1a</td>
</tr>
<tr>
<td>b Foreign corporations</td>
<td>1b</td>
</tr>
<tr>
<td>2 Interest:</td>
<td></td>
</tr>
<tr>
<td>a Mortgage</td>
<td>2a</td>
</tr>
<tr>
<td>b Paid by foreign corporations</td>
<td>2b</td>
</tr>
<tr>
<td>c Other</td>
<td>2c</td>
</tr>
<tr>
<td>3 Industrial royalties (patents, trademarks, etc.)</td>
<td>3</td>
</tr>
<tr>
<td>4 Motion picture or T.V. copyright royalties</td>
<td>4</td>
</tr>
<tr>
<td>5 Other royalties (copyrights, recording, publishing, etc.)</td>
<td>5</td>
</tr>
<tr>
<td>6 Real property income and natural resources royalties</td>
<td>6</td>
</tr>
<tr>
<td>7 Pensions and annuities</td>
<td>7</td>
</tr>
<tr>
<td>8 Social security benefits</td>
<td>8</td>
</tr>
<tr>
<td>9 Capital gain from line 18 below</td>
<td>9</td>
</tr>
<tr>
<td>10 Gambling—Residents of Canada only. Enter net income in column (c).</td>
<td>10</td>
</tr>
<tr>
<td>a Winnings</td>
<td>10a</td>
</tr>
<tr>
<td>b Losses</td>
<td>10b</td>
</tr>
<tr>
<td>11 Gambling winnings—Residents of countries other than Canada.</td>
<td>11</td>
</tr>
<tr>
<td>Note: Losses not allowed</td>
<td>11</td>
</tr>
<tr>
<td>12 Other (specify)</td>
<td>12</td>
</tr>
</tbody>
</table>

If zero or loss, enter -0-.

Add lines 1a through 12 in columns (a) through (d).

Multiply line 13 by rate of tax at top of each column.

Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54.

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).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16 (a) Kind of property and description of property (if necessary, attach statement of descriptive details not shown below) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis | (f) LOSS | If (e) is more than (d), subtract (d) from (e) | (g) GAIN | If (f) is more than (e), subtract (e) from (f)

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

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?  

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 apply to you.  

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

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  
   If you answered "Yes," indicate the date and nature of the change.  

G List all dates you entered and left the United States during 2017. 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.  

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

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?  
   If "Yes," give the latest year and form number you filed.  

J Are you filling a return for a trust?  
   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?  

K Did you receive total compensation of $250,000 or more during the tax year?  
   If "Yes," did you use an alternative method to determine the source of this compensation?  

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>
</tbody>
</table>

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12.  

2. Were you subject to tax in a foreign country on any of the income shown in (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.
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 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.

All early releases of draft forms, instructions, and publications are available at IRS.gov/draftforms. All information about forms, instructions, and publications is accessible from IRS.gov/formspubs.

If you have any comments on this draft, you can email us at taxforms@irs.gov or submit them to us on our IRS.gov page titled Comment on Forms and Publications. Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision.
**Form 1040NR-EZ**

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

**Filing Status**
- 1 Single nonresident alien
- 2 Married nonresident alien

**Attach Form(s)**
- W-2 or 1042-S here.
- Also attach Form(s) 1099-R if tax was withheld.

**Refund**
- If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid.
- Amount of line 22 you want refunded to you. If Form 8888 is attached, check here.
- Routing number
- Account number
- Type: □ Checking □ Savings
- If you want your refund check mailed to an address outside the United States, not shown above, enter that address here:

**Amount You Owe**
- Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions.
- Estimated tax penalty (see instructions).

**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.

**Paid Preparer Use Only**
- Print preparer's name
- Preparer's signature
- Date
- Check ☐ if self-employed
- PTIN

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

Cat. No. 21524N Form 1040NR-EZ (2017)
Schedule O1—Other Information (see instructions)
Answer all questions

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

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

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

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

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

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

G List all dates you entered and left the United States during 2017. 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

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
   2015 ____________________________________________, 2016 ____________________________________________, and 2017 ____________________________________________.

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

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

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

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

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

   2. Were you subject to tax in a foreign country on any of the income shown in (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.
Attention

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

This change will be reflected in the next revision of 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 joint return) __________________________ Date ____________

Paid Preparer
Print/Type preparer's name __________________________ Preparer's signature __________________________ Date ____________

Check ☐ if self-employed ☐ PTIN __________________________

Preparer Only
Firm's name __________________________

Firm's address __________________________

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10180R Form 843 (Rev. 8-2011)
**Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual**

- **Who Should Use This Form?**
  - **IF** you are a nonresident alien individual who is receiving...
  - **Compensation for independent personal services performed in the United States**
  - **THEN**, if you are the beneficial owner of that income, use this form to claim...
  - **Compensation for dependent personal services performed in the United States**
  - **A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.**
  - **Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent**
  - **A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.**
  - **Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services**
  - **A tax treaty withholding exemption for part or all of both types of income.**

- **DO NOT Use This Form...**
  - **IF** you are a beneficial owner who is...
  - **Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation**
  - **Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent**
  - **Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income**
  - **Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services**
  - **Form W-8BEN**

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 identifying number</th>
<th>3 Foreign tax identifying number, if any (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>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>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>

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box .................................................

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.*

Cat. No. 62290K  Form 8233 (Rev. 3-2009)
Part II  Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount

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 and treaty article on which you are basing exemption from withholding

   b Total compensation listed on line 11b above that is exempt from tax under this treaty $
   c Country of permanent residence

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

13 Noncompensatory scholarship or fellowship income:
   a Amount $

   b Tax treaty and treaty article on which you are basing exemption from withholding

   c 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)

---

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

15 Number of personal exemptions claimed

16 How many days will you perform services in the United States during this tax year?

17 Daily personal exemption amount claimed (see instructions)

18 Total personal exemption amount claimed. Multiply line 16 by line 17

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.

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

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

Part IV Withholding Agent Acceptance and Certification

Name

Employer Identification number

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 8233 (Rev. 3-2009)
Form 8316
Rev. January 2006

Department of the Treasury - Internal Revenue Service

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

<table>
<thead>
<tr>
<th>A. Was the income that the Social Security taxes were withheld from directly related to your course of studies as identified by the provisions of your entry visa:</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

B. If you checked "NO," the taxes were correctly withheld and you are not entitled to a refund. Do not complete the rest of this form.

C. If you checked "YES," you must first try to get a refund of the Social Security taxes from your employer before filing a claim with the Internal Revenue Service. If you did this but have not been able to get a refund from your employer, please complete the remainder of this form and attach it to your claim Form 843.

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 $  

If you cannot get a statement from your employer concerning the above information, please tell us why in the space below.

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.

Form 8316 (Rev. 1-2006) Catalog Number 62323Y Department of the Treasury - Internal Revenue Service
Form 8840

Closer Connection Exception Statement for Aliens

Attach to Form 1040NR or Form 1040NR-EZ.
Go to www.irs.gov/Form8840 for the latest information.
For the year January 1-December 31, 2017, or other tax year

Your first name and initial
beginning
2017, and ending
20
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
Address in country of residence
Address in the United States

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:

2017
2016
2015

6 During 2017, 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? See instructions

☐ Yes ☐ No

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

7 Where was your tax home during 2017?

8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2017.

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

9 Where was your tax home on January 1, 2017?

10 After changing your tax home from its location on January 1, 2017, where was your tax home for the remainder of 2017?

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 2017 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 2017 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. 15820P

Form 8840 (2017)
Part IV  Significant Contacts With Foreign Country or Countries in 2017

14 Where was your regular or principal permanent home located during 2017? See instructions.
15 If you had more than one permanent home available to you at all times during 2017, 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 ___________________________________________________________ c ___________________________________________________________
   b ___________________________________________________________ d ___________________________________________________________
21 Did you conduct business activities in a location other than your tax home? _________ Yes  □ No  □
   If "Yes," where? ___________________________________________________________
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-6SBN or any other W-6 form (relating to foreign status)? _________ Yes  □ No  □
   b Form W-9, Request for Taxpayer Identification Number and Certification? _________ Yes  □ No  □
   c Form 1078, Certificate of Alien Claiming Residence in the United States? _________ Yes  □ No  □
   d 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 2017 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

[Signature]

Your signature ___________________________ Date ___________________________

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.
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 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 2017.
• 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-569, Waiver of Rights, Privileges, Exemptions and Immunities
• Form I-485, Application to Register Permanent Residence or Adjust Status,
• Form I-131, 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 a 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 2017. You meet this test if you were physically present in the United States for at least:

• 31 days during 2017 and
• 183 days during the period 2017, 2016, and 2015, counting all the days of physical presence in 2017 but only 1/3 the number of days of presence in 2016 and only 1/6 the number of days in 2015.

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 travelling 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) teacher or trainee, (c) student, or (d) 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 2017 if:

• You were present in the United States for fewer than 183 days during 2017.
• You established that during 2017, you had a tax home in a foreign country, and
• You established that during 2017, 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 of the following apply:

1. You maintained a tax home as of January 1, 2017, in one foreign country.
2. You changed your tax home during 2017 to a second foreign country.
3. You continued to maintain your tax home in the second foreign country for the rest of 2017.
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 2017 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 2017 Form 1040NR or Form 1040NR-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 2017 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 1040NR or Form 1040NR-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 1040NR or Form 1040NR-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.
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, 2017, or other tax year

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

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

Address in country of residence

Address in the United States

Part I General Information

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

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

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

3a What country or countries issued you a passport?

b Enter your passport number(s) ▶

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2017</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

b Enter the number of days in the year you claim you can exclude for purposes of the substantial presence test ▶

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2017 ▶

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2011</th>
<th>2012</th>
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<tbody>
<tr>
<td>2013</td>
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<tr>
<td>2016</td>
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</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 (2011 through 2016)? □ Yes □ No

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

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2017 ▶

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
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<tr>
<td>2016</td>
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<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 2017, 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 ▶
Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2017 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.

b 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.

c 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

[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 2017 Form 1040NR or Form 1040NR-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 2017 tax return, mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73901-0215 by the due date (including extensions) for filing Form 1040NR or Form 1040NR-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 2017. You meet this test if you were physically present in the United States for at least:

- 31 days during 2017, and
- 183 days during the period 2017, 2016, and 2015, counting all the days of physical presence in 2017 but only 1/3 the number of days of presence in 2016 and only 1/6 the number of days in 2015.

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 8843, Close Connection Exception Statement for Aliens.

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 1040NR or Form 1040NR-EZ, you aren’t required to complete lines 1a through 6a of Form 8843. If you provide the requested information on the corresponding lines of Form 1040NR or 1040NR-EZ, in this case, enter "Information provided on Form 1040NR" or "Information provided on Form 1040NR-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 2017 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 "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 2017 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.

4. A foreign employer paid all of your compensation during each of those prior 6 years you were present in the United States as a teacher or trainee.

For more details, see Pub. 519, U.S. Tax Guide for Aliens.
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 have not 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 cannot exclude days of presence in 2017 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 do not intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have established that you do not intend to reside permanently in the United States include, but are not 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. If you have a "Q" visa, complete Part I and only lines 10 through 14 of Part III. On line 10, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

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.

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 containing the information requested on this form 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 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'd be happy to hear from you. See the instructions for your income tax return.
## Nonresident Alien Intake and Interview Sheet

### Last or Family Name:  | First: | Middle Initial:
--- | --- | ---

### ITIN or Social Security #: | Visa #: | Passport #: |
--- | --- | ---

### Date of Birth: (mm/dd/yyyy) | Telephone #: | e-mail Address: |
--- | --- | ---

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

**Were you ever a U.S. citizen?**
- [ ] Yes
- [ ] No

### U.S. Local Street Address:
- City:  
- State:  
- Zip Code:  

### Foreign Residence Address:
- Address Line 1:  
- Address Line 2:  
- Foreign Country:  
- Province/County:  
- Postal Code:  

### Country of Citizenship:  | Country that issued Passport:  
--- | ---

**Are you married?**
- [ ] Yes
- [ ] No

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

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

### Are you a:
- [ ] U.S. National
- [ ] Resident of Canada
- [ ] Resident of Mexico
- [ ] Resident of South Korea
- [ ] Resident of India

### 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 Alien (spouse, daughter, etc.)</th>
<th>Number of months you have been in the U.S.</th>
<th>U.S. Citizen, U.S. resident alien, or a resident of Canada, Mexico, or South Korea</th>
<th>Did person file joint return?</th>
<th>Did person file joint return due to more than 50% of their own support?</th>
<th>Did person provide more than 50% of their support?</th>
</tr>
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</tbody>
</table>

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

### Entry Immigration Status - Check one:
- [ ] U.S. Immigrant/Permanent Resident
- [ ] H-1 Temporary Employee
- [ ] Other (List)
- [ ] F-1 Student
- [ ] J-1 Exchange Visitor
- [ ] J-2 Spouse or child of Exchange Visitor
- [ ] F-2 Spouse or child of Student
- [ ] J-2 Spouse or child of Exchange Visitor

### Current Immigration Status - Check one:
- [ ] U.S. Immigrant/Permanent Resident
- [ ] H-1 Temporary Employee
- [ ] Other (List)
- [ ] F-1 Student
- [ ] J-1 Exchange Visitor
- [ ] J-2 Spouse or child of Exchange Visitor
- [ ] F-2 Spouse or child of Student

### 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:
- [ ] 2011
- [ ] 2012
- [ ] 2013
- [ ] 2014
- [ ] 2015
- [ ] 2016

*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

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Form 13814-NR (Rev. 10-2017)  Catalog Number 39748B  www.irs.gov  Department of the Treasury — Internal Revenue Service

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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: [ ] 2011 [ ] 2012 [ ] 2013 [ ] 2014 [ ] 2015 [ ] 2016

Have you ever been present in the U.S. PRIOR to 2011 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>Year</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
</table>

List the dates you entered and left the United States during 2017:

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

Did you file a U.S. income tax return for any year before 2017? [ ] Yes [ ] No

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

During 2017, did you apply to be a green card holder (lawful permanent resident) of the United States? [ ] Yes [ ] No

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

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

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

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

   ____________________________
   ____________________________
   ____________________________
   ____________________________

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

Information about academic institution you attended in 2017

Name: __________________________________________ Telephone Number: ________________________________

Address: ____________________________

Name of the director of your academic or specialized program: ____________________________

Address: ____________________________

Telephone Number: ____________________________

**During 2017 did you receive:**

<table>
<thead>
<tr>
<th>Type of Income</th>
<th>Did you:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships or Fellowship Grants</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Wages, Salaries or Tips</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Interest or Dividend Income</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Distributions from IRA, Pension or Annuity</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Business Income</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Unemployment Compensation</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Capital gains or losses</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Any Other Income (gambling, lottery, prizes, awards, rents, royalties, etc.)</td>
<td>[ ] Yes [ ] No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of Loss</th>
<th>Did you:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Casualty or Theft Losses</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Student Loan Interest Paid</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>State or Local Income Taxes</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>U.S. Charitable Contributions</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Moving Expenses</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Business Expenses</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>Child/Dependent Care Expenses</td>
<td>[ ] Yes [ ] No</td>
</tr>
<tr>
<td>IRA Contributions</td>
<td>[ ] Yes [ ] No</td>
</tr>
</tbody>
</table>

Did you or any dependent have health insurance coverage through [ ] Yes [ ] No

HealthCare.gov (The Marketplace)?

**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 1545-0075. 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 the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

**Link & Learn Taxes for 2017 includes:**

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest

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
https://www.irs.gov/Individuals/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

File Your Return
  • Direct Deposit your refund

Make a Payment
  • Direct Pay
  • Other ways you can pay
    (Electronic funds withdrawal, debit and credit card, and IRS2Go)

Manage Your Tax Info
  • Withholding Calculator
  • Answers about the Health Care Law
  • Protect your identity

After You File
  • Where’s My Refund?
  • Get Transcript

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

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

and much more!
Your direct link to tax information 24/7:

www.irs.gov