

TAX FILING FOR STUDENTS AND SCHOLARS 101

Columbus
Community
Legal
Services

INTRODUCTION

❖ Who are we?

- Part of the Catholic University of America's Columbus School of Law
- Columbus Community Legal Services
3602 John McCormack Road, NE
Washington, DC 20064
202-319-6788



THE FEDERAL TAX SYSTEM



IRS

Department of the Treasury
Internal Revenue Service

TAXES: WHO FILES

Part I

RESIDENT OR NONRESIDENT?

- Immigration status and tax status are related, but NOT the same!
- You can hold a nonimmigrant visa and still be a resident for tax purposes
- Why does it matter?
 - Nonresidents usually do not have to pay Social Security and Medicare taxes;
 - Nonresidents can exclude income earned from foreign employers whereas Residents have to report worldwide income; and
 - Nonresidents may be able to exclude some or all of their U.S. income from taxation under tax treaties; BUT
 - Nonresidents cannot claim certain deductions or most credits to lower their taxable income
 - Residents and Nonresidents use different tax filing forms – Residents use Form 1040 or 1040EZ and Nonresidents use 1040NR or 1040NR-EZ

THE RESIDENCY TEST

GREEN CARD TEST:



SUBSTANTIAL PRESENCE TEST:

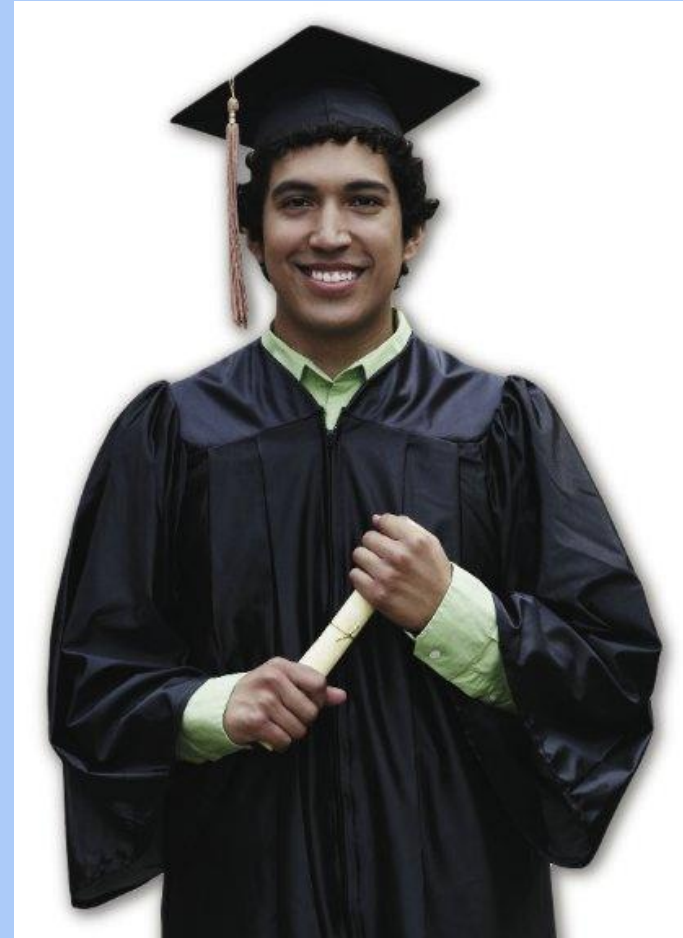


- At least 31 days in 2018; AND
- 183 days in the 3 prior years where you can count
 - All days in 2018 at 100%
 - All days in 2017 at 1/3 (33%)
 - All days in 2016 at 1/6 (16.7%)

DO I HAVE TO TAKE THE RESIDENCY TEST?

■ ARE YOU EXEMPT?

- A student temporarily present in the United States under an “F”, “J”, “M”, or “Q” visa
- A teacher or trainee temporarily present in the United States under a “J” or “Q” visa
- An individual temporarily present in the United States under an “A” or “G” visa (except “A-3” or “G-5”)
- Persons present in the U.S. due to a medical condition



PASSING THE TEST

■ Exceptions for students to the Residency Test –

“F”, “J”, “M,” or “Q” Visa Holders:

- Normally, you cannot be exempt (avoid the substantial presence test) if you have been exempt as a teacher, trainee, or student for any part of more than **5 calendar years** unless:
 - You establish that you do not intent to reside permanently in the United States
 - You have substantially complied with your visa requirements
- You can show you do not intend to permanently reside in the U.S. if:
 - You are present for less than 183 days during 2018
 - You maintained a “closer connection” to a foreign country than to the U.S.
 - You have a tax home in a foreign country in 2018

PASSING THE TEST

■ Exceptions for teachers and trainees (non-students) to the Residency Test:

“J” (and “Q”) Visa Holders:

- Normally, you cannot be exempt (avoid the substantial presence test) in 2018 if you were exempt in any of **2 of the last 6 years** unless:
 - You were exempt as a teacher, trainee, or student for any 3 (or fewer) of the last 6 years (5 total years of exemption like students); OR
 - A **foreign employer** paid all of your compensation in 2018.

Alternatively:

- You were present as a teacher or trainee in any of the 6 prior years; OR
- A **foreign employer** paid all of your compensation in each of the 6 preceding years that you were in the U.S. as a teacher or trainee

THE TEST: FORM 8843

Form 8843

Statement for Exempt Individuals and Individuals With a Medical Condition
For use by alien individuals only.
► Information about Form 8843 and its instructions is at www.irs.gov/form8843.

OMB No. 1545-0074
2015
Attachment Sequence No. **102**

Department of the Treasury
Internal Revenue Service

For the year January 1–December 31, 2015, or other tax year beginning _____, 2015, and ending _____, 20____.

Your first name and initial JOY	Last name KIM	Your U.S. taxpayer identification number, if any 010-00-0101
Fill in your addresses only if you are filing this form by itself and not with your tax return	Address in country of residence NO 250 HUA SHAN RD SHANGHI, CHINA 20020	Address in the United States 123 UNIVERSITY LANE COLLEGETOWN, NY 00000

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ► **F-1 JANUARY 4, 2013**

b Current nonimmigrant status and date of change (see instructions) ► _____


2 Of what country were you a citizen during the tax year? **PEOPLES REPUBLIC OF CHINA**

3a What country issued you a passport? **PEOPLES REPUBLIC OF CHINA**

b Enter your passport number ► **200949836**

4a Enter the actual number of days you were present in the United States during:
2015 **365** 2014 **365** 2013 **362**

b Enter the number of days in 2015 you claim you can exclude for purposes of the substantial presence test ► _____



→ All students and scholars **must** file Form 8843 with the IRS to show whether or not you are exempt, whether or not you earned income or have to file a tax return.

→ Look at the instructions for deadlines and where to file.

WHEN AND WHERE TO FILE FORM 8843

If you DO NOT HAVE taxable income, send by **June 17, 2019** to:

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215
USA

If you HAVE taxable income, send with your tax return by **April 15, 2019.**

Where to send your Form 8843 and tax return depends on your tax residency status AND whether or not you're sending a payment. Look at your form's instructions and/or check on [IRS.gov](https://www.irs.gov)

EXTRA CREDIT: “CLOSER CONNECTION” FOR STUDENTS AND SCHOLARS

- If you are a student in your 6th year of study or beyond or a teacher/scholar in your 2nd year or beyond, you may still pass the test and continue to be treated as a Nonresident Alien IF:
 - You do not intent to permanently live in the U.S.A.;
 - You complied with the immigration laws related to your visa;
 - You have not taken any steps to change your status in the U.S.A. to a permanent resident, e.g., applying for a green card; AND
 - You kept a “closer connection” to your home country than to the U.S.A., for example if your home, family, business, banking, cars, voting, driver’s license, and so on are all in your home country
- If you claim a “closer connection,” you must file IRS Form 8840 with your tax return Form 1040NR (See Slide 57) if you have a filing obligation, or by itself if you do not.

WHO NEEDS TO FILE A TAX RETURN?

- For a Nonresident, filing a tax return is required if you:
 - Earn any wages from U.S. sources
 - Have a taxable scholarship or fellowship
 - Earn income that ordinarily would be taxable, but is partially or totally exempt by tax treaty
- Filing a tax return as a Resident depends on:
 - Filing status
 - Income level

2018 FILING CHART FOR RESIDENTS

If your filing status is...	AND at the end of 2018 you were...	THEN file a return if your gross income was at least...
Single	Under 65	\$12,000
	65 or older	\$13,600
Married filing jointly	Under 65 (both spouses)	\$24,000
	65 or older (one spouse)	\$25,300
	65 or older (both spouses)	\$26,600
Married filing separately	Any age	\$5
Head of Household	Under 65	\$18,000
	65 or older	\$19,600
Qualifying widow(er) with dependent child	Under 65	\$24,000
	65 or older	\$25,300

TAXES: TAXABLE INCOME

Part II

WHAT IS TAXABLE INCOME?

- The IRS regards all income as a reportable unless it fits into an exception
- Income includes the following:
 - Wages
 - Tips and gratuities
 - Self-employment income
 - Interest from U.S. investments
 - Gambling winnings
 - Some Scholarships
 - Some Fellowship Grants

WHAT INCOME IS NOT TAXED?

- Some examples of income you do not include on your tax return (for everyone)
 - Child support
 - Gifts
 - Public assistance: public benefits and food stamps
 - Some scholarships
 - Some fellowship grants
 - Employer-sponsored educational assistance up to \$5,250 per year if under an educational assistance program (EAP)

WHAT INCOME IS NOT TAXED?

Some examples of income you do not include on your tax return (for Nonresidents only):

- Income from foreign sources
- Interest income from U.S. sources:
 - Banks
 - Savings accounts
 - Credit unions
 - Insurance companies
 - Any investment that generates portfolio interest

WHEN CAN I EXCLUDE SCHOLARSHIPS AND FELLOWSHIP GRANTS FROM TAXABLE INCOME?



- You are a candidate for a degree
- At an eligible educational institution, AND
- You use the scholarship or fellowship to pay for qualified education expenses

WHEN CAN I EXCLUDE SCHOLARSHIPS AND FELLOWSHIP GRANTS FROM TAXABLE INCOME?

■ Expenses that Qualify:

- Tuition
- Fees
- Books
- Supplies
- Course-related expenses
- Equipment required for the courses

■ Expenses that Do NOT Qualify (Unless Exempt by Treaty):

- Room and board
- Travel
- Research
- Clerical help
- Equipment and other expenses not required for enrollment in or attendance at an eligible
- Equipment required for the courses

- *If you received scholarships for tuition and books as your only source of income all year, then you do not need to file a tax return, but you do need to file Form 8843.*
- *If you received scholarships for tuition and for room and board, then you need to file a tax return and Form 8843.*
- *If you received a stipend as a TA or Research Assistant, the IRS considers that taxable wages and you need to file a tax return and Form 8843.*

TAX TREATIES

“The United States has income tax treaties with a number of foreign countries. Under these treaties, residents (not necessarily citizens) of foreign countries are taxed at a reduced rate, or are exempt from U.S. income taxes on certain items of income they receive from sources within the United States. These reduced rates and exemptions vary among countries and specific items of income.” -- IRS

TAX TREATIES

The screenshot shows the IRS website's "Tax Treaty Tables" page. The browser address bar displays "https://www.irs.gov/individuals/international-taxpayers/tax-treaty-tables". The page features the IRS logo, a search bar, and a navigation menu with categories like "Filing", "Payments", "Refunds", "Credits & Deductions", "News & Events", "Forms & Pubs", "Help & Resources", and "for Tax Pros". On the left, a sidebar lists user categories: "Employees", "Self-Employed", "International Taxpayers" (highlighted), "Military", "Parents", "Seniors & Retirees", and "Students". The main content area is titled "Tax Treaty Tables" and includes the following text:

The United States has income tax treaties (or conventions) with a number of foreign countries under which residents (but not always citizens) of those countries are taxed at a reduced rate or are exempt from U.S. income taxes on certain income, profit or gain from sources within the United States.

Amounts subject to withholding tax under chapter 3 (generally fixed and determinable, annual or periodic income) may be exempt by reason of a treaty or subject to a reduced rate of tax.

These treaty tables provide a summary of many types of income that may be exempt or subject to a reduced rate of tax. For more details on the whether a tax treaty between the United States and a particular country offers a reduced rate of, or possibly a complete exemption from, U.S. income tax for residents of that particular country, refer to [Publication 901, U.S. Tax Treaties](#).

For more details for withholding agents who pay income to foreign persons, including nonresident aliens, foreign corporations, foreign partnerships, foreign trusts, foreign estates, foreign governments, and international organizations, refer to [Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities](#).

Note: The first three tax treaty tables referenced on this page have been removed from Publication 515 to allow for updates and revisions on a more current basis. The tables are not meant to be a complete guide to all provisions of every income tax treaty.

As a withholding agent, you should consult the actual provisions of the tax treaty that apply to the person to whom you are making payment if you have any reason to question the documentation you have received.

As a taxpayer filing [Form W-8BEN](#) or [Form W-8BEN-E](#), these tables will assist you in determining the proper rate to claim, the article under which you are requesting treaty relief, and the Limitation on Benefits (LOB) article that applies to you.

To assist all users, Tables 1 and 2 each provide a citation to the relevant article in each treaty for that category of income. Table 4 is a new table that sets forth the major tests within the Limitation on Benefits article that are relevant for documenting any entity's claim for treaty benefits. You can obtain the full text of these treaties at [United States Income Tax Treaties - A to Z](#).

CAUTION: These tables may provide information about the rate of tax that the treaty partner could impose on U.S. residents deriving that category of income from the treaty country. In some

→ Check the IRS website to see if your country has a current tax treaty.

EXAMPLES OF TREATY BENEFITS

China, People's Rep. of	16	Scholarship or fellowship grant ¹⁵	No specific limit	Any U.S. or foreign resident ⁵	No limit	20(b)
	17	Independent personal services ^{7, 8}	183 days	Any contractor	No limit	13
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	14
	42	Public entertainment ²⁹				16
	19	Teaching ⁴	3 years	U.S. educational or research institute	No limit	19
	20	Studying and training:				
		Remittances or allowances	No specific limit	Any foreign resident	No limit	20(a)
		Compensation during training or while gaining experience	No specific limit	Any U.S. or foreign resident	\$5,000 p.a.	20(c)

India	17	Independent personal services ^{7, 8}	89 days	Any contractor	No limit	15
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$1,500 p.a. ^{26, 50}	18
	19	Teaching ⁴	2 years	U.S. educational institution	No limit	22
	20	Studying and training:				
		Remittances or allowances	Reasonable period	Any foreign resident ²⁷	No limit	21(1)

TAXES: PLAN BEFORE YOU ARE PAID

Part III

WORKING STUDENTS AND SCHOLARS



- The U.S. has a self-reporting tax system
- You are responsible for telling your employer or payer your visa status, and how that may exclude you from Social Security and Medicare taxes, and what tax treaty your country has that allows you an exemption from income taxes

WORKING STUDENTS AND SCHOLARS: ALL EMPLOYEES

- When you start work, your employer should give you **Form W-4** where you tell your employer how much income tax to withhold from your pay. A single person without dependents would write 0 in Box 5. Zero means you're asking that your employer withholding the maximum portion possible to pay your tax obligation.
- A Nonresident Alien should write "Nonresident Alien" or "NRA" on the dotted line on Line 6.

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 2016	
1 Your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)				3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code				4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2016, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here				7	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ▶				Date ▶	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)		10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10220Q Form **W-4** (2016)

CLAIMING TAX TREATY BENEFITS FOR PERSONAL SERVICES

FOR NONRESIDENT ALIENS:

- Form 8233 allows you to describe your country of origin, tax treaty, and specific article that applies to your situation, for example, teaching income
- Complete IRS Form 8233 and give it to your employer, organization providing your compensation, or university – they should give you a copy and file another copy with the IRS. If you are an employee, complete this in addition to Form W-4.
- You must complete Form 8233 for each new tax year and for each employer/organization

Form **8233**
(Rev. March 2009)
Department of the Treasury
Internal Revenue Service

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

OMB No. 1545-0795

► See separate instructions.

Who Should Use This Form?

Note: For definitions of terms used in this section and detailed

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 . . .

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

CLAIMING TAX TREATY BENEFITS FOR FELLOWSHIP GRANTS (NON-WORK), ROOM & BOARD SCHOLARSHIPS

Form W-8BEN (Rev. February 2005) Department of the Treasury Internal Revenue Service	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding	OMB No. 1545-1621																		
▶ Section references are to the Internal Revenue Code. ▶ See separate instructions. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.																				
Do not use this form for: <ul style="list-style-type: none"> • A U.S. citizen or other U.S. person, including a resident alien individual • A person claiming that income is effectively connected with the conduct of a trade or business in the United States • A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(i), 501(c), 892, 895, or 1443(b) (see instructions) • A person acting as an intermediary 																				
Instead, use Form: <ul style="list-style-type: none"> W-9 W-BECI W-BEIMY W-BEPI or W-BEPM W-BEPI or W-BEPM W-BEIMY 																				
Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.																				
Note: See instructions for additional exceptions.																				
Part I Identification of Beneficial Owner (See instructions.)																				
1 Name of individual or organization that is the beneficial owner		2 Country of incorporation or organization																		
3 Type of beneficial owner: <table border="0" style="width: 100%;"> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Simple trust</td> </tr> <tr> <td><input type="checkbox"/> Central bank of issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> <td><input type="checkbox"/> International organization</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Private foundation</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>			<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> International organization			<input type="checkbox"/> Private foundation				
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	<input type="checkbox"/> Private foundation																			
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.																				
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)																		
5 Mailing address (if different from above)																				
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)																		
6 U.S. taxpayer identification number, if required (see instructions)		7 Foreign tax identifying number, if any (optional)																		
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN																				
8 Reference number(s) (see instructions)																				
Part II Claim of Tax Treaty Benefits (if applicable)																				
9 I certify that (check all that apply):																				
<input type="checkbox"/> The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.																				
<input type="checkbox"/> If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).																				
<input type="checkbox"/> The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).																				
<input type="checkbox"/> The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).																				
<input type="checkbox"/> The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.																				
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a% rate of withholding on (specify type of income): Explain the reasons the beneficial owner meets the terms of the treaty article:																				
Part III Notional Principal Contracts																				
11 <input type="checkbox"/> I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.																				
Part IV 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:																				
1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.																				
2 The beneficial owner is not a U.S. person.																				
3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and																				
4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.																				
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 (MM-DD-YYYY) Capacity in which acting																				
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 2-2005)																				

WORKING STUDENTS AND SCHOLARS: BEWARE FORM W-9!

- Those who perform limited or short-term jobs may be treated as Independent Contractors rather than employees
- The IRS calls this type of income compensation for “independent personal services”
- When you start work, the organization paying you may provide you with Form W-9
- If you receive this form, it means the organization paying you will NOT withhold taxes
- You will have to save about 1/3 of your income to pay taxes at the end of the year
- If you believe you should be an employee and NOT an Independent Contractor, talk to your organization about why you did not get a W-4!

Form W-9
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)

Business name (if registered entity name, if different from above)

Check appropriate box for federal tax classification:
 Individual sole proprietor
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) Exempt payee
 Other (see instructions)

Address (number, street, and apt. or suite no.)
 City, state, and ZIP code
 Requester's name and address (optional)
 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)
 Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification
 Under penalties of perjury, I certify that:
 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest and dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
 3. I am a U.S. citizen or other U.S. person (defined below).
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign this certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person Date

General Instructions
 Section references are to the Internal Revenue Code unless otherwise noted.
Purpose of Form
 A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.
 Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:
 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 2. Certify that you are not subject to backup withholding, or
 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' shares of effectively connected income.


Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.
Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:
 • An individual who is a U.S. citizen or U.S. resident alien.
 • A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States.
 • An estate (other than a foreign estate), or
 • A domestic trust (as defined in Regulations section 301.7701-7).
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' shares of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Form No. 10231X Form **W-9** (Rev. 12-2011)

PREPARING TO FILE A TAX RETURN

Part IV

WHERE DO I FIND MY INCOME AT THE END OF THE YEAR?

a Employee's social security number 123-45-6789		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 11-2233445		1 Wages, tips, other compensation 48,500.00		2 Federal income tax withheld 6,835.00			
c Employer's name, address, and ZIP code The Big Company 123 Main Street Anywhere, PA 12345		3 Social security wages 50,000.00		4 Social security tax withheld 3,100.00			
		5 Medicare wages and tips 50,000.00		6 Medicare tax withheld 725.00			
		7 Social security tips		8 Allocated tips			
d Control number A1B2		9		10 Dependent care benefits			
e Employee's first name and initial Last name Jane A DOE 123 Elm Street Anywhere Else, PA 23456		11 Nonqualified plans		12a See instructions for box 12 D 1,500.00			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 1,000.00			
		14 Other		12c P 4,800.00			
				12d			
15 State PA	Employer's state ID number 1235	16 State wages, tips, etc. 50,000	17 State income tax 1,535	18 Local wages, tips, etc. 50,000	19 Local income tax 750	20 Locality name MU	

Resident Alien employees AND Nonresident Alien employees should receive Form W-2 at the end of the tax year.

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

2014

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

WHERE DO I FIND MY INCOME AT THE END OF THE YEAR?

Illustrated example.

The completed Form 1099-MISC illustrates the following example. Z Builders is a contractor that subcontracts drywall work to Ronald Green, a sole proprietor who does business as Y Drywall. During the year, Z Builders pays Mr. Green \$5,500. Z Builders must file Form 1099-MISC because they paid Mr. Green \$600 or more in the course of their trade or business, and Mr. Green is not a corporation.

9595 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no. Z Builders 123 Maple Avenue Oaktown, AL 00000 555-555-1212		1 Rents \$	OMB No. 1545-0115 2013	Miscellaneous Income
PAYER'S country code 10-9999999		2 Royalties \$	Form 1099-MISC	
Check if branch reporting elected <input type="checkbox"/>		3 Other income \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center
PAYER'S federal identification number 10-9999999		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S identification number 123-00-6789		7 Nonemployee compensation \$ 5500.00	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Ronald Green dba/ Y Drywall		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) 456 Flower Lane		11 Foreign tax paid \$	12 Foreign country or U.S. possession	
City or town, province or state, country, and ZIP or foreign postal code Oaktown, AL 00000		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	15a Section 409A deferrals \$	
15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$

Form 1099-MISC

Cat. No. 14425J

IRS.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

Resident alien independent contractors should receive Form 1099-Misc.

A Nonresident Alien should NOT get this form – they should receive a Form 1042-S instead

WHERE DO I FIND MY INCOME?

Form 1042-S Department of the Treasury Internal Revenue Service		Foreign Person's U.S. Source Income Subject to Withholding 2017				OMB No. 1545-0006 Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER <input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.					
16 Gross income 5,000		3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3a Exemption code 04 4a Exemption code		13h Recipient's GIN		13g Ch. 4 status code	
		3b Tax rate - 4b Tax rate -		13i Recipient's foreign tax identification number, if any		13j LOR code	
5 Withholding allowance		7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>		13k Recipient's account number		13l Recipient's date of birth 03-28-1997	
6 Net income 5,000				14a Primary Withholding Agent's Name (if applicable)			
7a Federal tax withheld				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	
9 Tax paid by withholding agent				15c Ch. 4 status code			
10 Total withholding credit				15d Intermediary or flow-through entity's name			
11 Amount repaid to recipient				15e Intermediary or flow-through entity's GIN			
12a Withholding agent's EIN 53-0196583		12b Ch. 3 status code		15f Country code		15g Foreign tax identification number, if any	
12c Ch. 4 status code				15h Address (number and street) 620 Michigan Avenue NE		15i City or town, state or province, country, ZIP or foreign postal code Washington, DC 20064	
12d Withholding agent's name The Catholic University of America		12e Withholding agent's Global Intermediary Identification Number (GIIN)		16a Payer's name		16b Payer's TIN	
12f Country code		12g Foreign taxpayer identification number, if any		16c Payer's GIN		16d Ch. 3 status code	
12h Address (number and street) 620 Michigan Avenue NE		12i City or town, state or province, country, ZIP or foreign postal code Washington, DC 20064		16e Ch. 4 status code			
12j City or town, state or province, country, ZIP or foreign postal code Washington, DC 20064		12k Recipient's country code LI NA		16f State income tax withheld		16g Payer's state tax no.	
12l Recipient's name LI NA		12m Recipient's country code CH		16h Name of state			
12n Address (number and street) 789 Monroe Street NE		12o City or town, state or province, country, ZIP or foreign postal code Washington, DC 20064		17a State income tax withheld		17b Payer's state tax no.	
12p City or town, state or province, country, ZIP or foreign postal code Washington, DC 20064				17c Name of state			

FILING A TAX RETURN

Part V

Nonresidents file their tax return on Form 1040NR (or 1040NR-EZ):

Form **1040NR-EZ** U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents (OMB No. 1545-0047) **2018**

Department of the Treasury Internal Revenue Service **Go to www.irs.gov/Form1040NEZ for instructions and the latest information.**

Your first name and last name: _____ Last name: _____ (Mailing number (see instructions))

Please print or type. See separate instructions. (Prepaid forms address (number, street, and apt. no., or mail stop) if you have a P.O. box, see instructions.)

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

Foreign country name: _____ Foreign post office/county: _____ Foreign postal code: _____

Filing Status (check only one)

1 Single nonresident alien **2** Married nonresident alien

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

3 Wages, salaries, tips, etc. Attach Form(s) W-2	5	
4 Taxable refunds, credits, or offsets of state and local income taxes	4	
5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement	5	
6 Total income exempt by a treaty from page L, item d (file)	6	
7 Add lines 3, 4, and 5	7	
8 Scholarship and fellowship grants excluded	8	
9 Student loan interest deduction	9	
10 Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	
11 Itemized deductions. See the instructions for limitation	11	
12 Reserved	12	
13 Reserved	13	
14 Taxable income. Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-	14	
15 Tax. Find your tax in the tax table in the instructions	15	
16 Unreported social security and Medicare tax from Form _____ <input type="checkbox"/> 4132 <input type="checkbox"/> 8879	16	
17 Add lines 15 and 16. This is your total tax	17	
18a Federal income tax withheld from Form(s) W-2 and 1099-R	18a	
b Federal income tax withheld from Form(s) 1042-S	18b	
19 2018 estimated tax payments and amount applied from 2017 return	19	
20 Credit for amount paid with Form 1040-C	20	
21 Add lines 18a through 20. These are your total payments	21	

Refund

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid

22a Amount of line 22 you want refunded to you. If Form 4810 is attached, check here

22b Routing number _____ **c** Type: Checking Savings

d Account number _____

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

24 Amount of line 22 you want applied to your 2018 estimated tax **24**

Amount You Owe

25 Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions **25**

26 Estimated tax penalty (see instructions) **26**

Third Party Designee

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

Designee's name _____ Title _____ Personal identification number (PIN) _____

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and in the best of my knowledge and belief, this return, correct, and accurately reflects all income and reports 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 _____ (Print name and your identity protection PIN, enter 1 000 000 000)

Paid Preparer Use Only

Print/preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed

Firm's name _____ Firm's address _____ Firm's state _____ Preparer's

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 170098 Form **1040NR-EZ** (2018)

Residents file their tax return on Form 1040 (or 1040EZ):

Form 1040 Department of the Treasury—Internal Revenue Service (99)		2018		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space.	
Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)							
Your first name and initial			Last name			Your social security number	
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind							
If joint return, spouse's first name and initial			Last name			Spouse's social security number	
Spouse standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Full-year health care coverage or exempt (see inst.)							
<input type="checkbox"/> Spouse is blind <input type="checkbox"/> Spouse itemizes on a separate return or you were dual-status alien							
Home address (number and street). If you have a P.O. box, see instructions.						Apt. no.	Presidential Election Campaign (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.						If more than four dependents, see inst. and <input checked="" type="checkbox"/> here <input type="checkbox"/>	
Dependents (see instructions):				(2) Social security number		(3) Relationship to you	
(1) First name		Last name				(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
						Child tax credit	Credit for other dependents
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
Joint return? See instructions. Keep a copy for your records.		Your signature		Date	Your occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only		Preparer's name		Preparer's signature		PTIN	Firm's EIN
		Firm's name ▶		Phone no.		Check if:	
		Firm's address ▶				<input type="checkbox"/> 3rd Party Designee	
						<input type="checkbox"/> Self-employed	

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

Cat. No. 11320B

Form **1040** (2018)

EXEMPTIONS

→ All personal and dependency exemptions eliminated by the Tax Act for 2018 forward!

- What are exemptions?
 - An exemption reduces your taxable income by a certain amount – \$4,050 in 2017
- When can you claim an exemption?
 - Every taxpayer can claim one personal exemption
 - Exemptions for Spouses
 - Married Residents can claim their spouse, wherever s/he lived, if s/he has no income from U.S. sources and
 - Married Nonresidents from Canada, Mexico, South Korea, or India (if a student) can claim a spouse but s/he cannot have any income
 - Exemptions for Children
 - Nonresident Aliens who are Residents of Canada, Mexico, South Korea, and India may claim children, but special rules apply for each country

ADJUSTMENTS TO INCOME

You may be able to subtract these items you paid during the year from your taxable income:

- Student Loan Interest
 - Reported on Line 33 of Form 1040 or Form 1040NR
 - NOT available on Forms 1040EZ or 1040NR-EZ
 - Tuition and Fees (up to \$4,000)
 - Reported on Line 34 of Form 1040
 - NOT available on Form 1040EZ
 - NOT allowed for Non-Residents
 - Residents may claim this adjustment to income OR education credits (Lines 50 or 68) but NOT both
- ***Eliminated by the Tax Act for 2018 on***



STUDENT LOAN INTEREST ADJUSTMENT

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number BIG BAD BANK 123 ELM STREET WILMINGTON, PA 19123		OMB No. 1545-1576 2015 Form 1098-E		Student Loan Interest Statement Copy B For Borrower This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
RECIPIENT'S federal identification no. 55-0000000	BORROWER'S social security number 123-45-6789	1 Student loan interest received by lender \$ 8,765.43		
BORROWER'S name A. LOTTA DEBT Street address (including apt. no.) 246 PINE STREET City or town, state or province, country, and ZIP or foreign postal code MYTOWN, PA 19124		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		
Account number (see instructions)				

Form **1098-E**

(keep for your records)

www.irs.gov/form1098e

Department of the Treasury - Internal Revenue Service

- If you paid student loan interest, you may deduct this from your taxable income
- Report on Line 33 of Form 1040NR or Form 1040 (not available on EZ)

TUITION AND FEES ADJUSTMENT

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Tuition Statement	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number HARVARDLIKE UNIVERSITY 2468 WANDERING LANE BOSTON, PA 18733		1 Payments received for qualified tuition and related expenses \$ 45,678.00	OMB No. 1545-1574 2015 Form 1098-T
FILER'S federal identification no. 55-0000000	STUDENT'S social security number 246-81-0121	3 Check if you have changed your reporting method for 2015 <input type="checkbox"/>	
STUDENT'S name URA STUDENT		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 10,278.00
Street address (including apt. no.) 456 ELM STREET		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code MYTOWN, PA 19123		9 Check if a graduate student <input checked="" type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input checked="" type="checkbox"/>	10 Ins. contract reimb./refund \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
Form 1098-T		Cat. No. 25087J	
		www.irs.gov/form1098t	
		Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			

- Resident Aliens may reduce their taxable income by up to \$4,000 by claiming an adjustment to income for actual out of pocket costs for tuition and fees on Line 34 of Form 1040, BUT claiming a education-based tax credit may be a better option
- Nonresident Aliens may not claim the tuition and fees adjustment

WHAT IS A TAX CREDIT?

- An amount of money that a taxpayer is able to subtract from the amount of tax that they owe.
- Tax Credits reduce the actual amount of taxes owed.
- Two Types of Tax Credits:
 - Refundable
 - Non-Refundable

REFUNDABLE TAX CREDITS

- Refundable Credits are treated just like the tax payments you make to the IRS from your paychecks
- It can reduce your tax liability to below zero, AND
- If the amount of a refundable tax credit is more than the amount of taxes due, the difference will be given back to you as a tax refund

NON-REFUNDABLE TAX CREDITS

- A Non-Refundable tax credit is a tax credit that can reduce the amount of taxes owed zero dollars,
BUT
- If the tax credit is greater than the amount of tax owed these types of credits cannot result in a refund

HIGHER EDUCATION CREDITS

- There are two tax credits available to students and scholars:
 - The American Opportunity Credit (undergraduates only)
 - Lifetime Learning Credit
- Education tax credits and deductions can help offset the cost of higher education
- These credits can be claimed for you or on behalf of your dependent
- However, you cannot claim both education credits for one student
- Higher education credits are available only to Resident Aliens

EDUCATION CREDIT #1: THE AMERICAN OPPORTUNITY CREDIT

- You can claim this credit if you, your spouse, or your child is in his or her first four years of Post-High School education
- It is \$2,500 per eligible student per year
- This is a Partially-Refundable Tax Credit

→ *You cannot claim this credit if you (or your spouse) were a nonresident alien for any part of 2018 and didn't elect to be treated as a resident alien for tax purposes.*

EDUCATION CREDIT #2: LIFETIME LEARNING CREDIT

- This Credit applies to undergraduate, graduate, professional degree courses and includes post-graduate courses that help improve your job skills
 - There is no minimum enrollment requirement
 - It is \$2,000 per year, not per student
 - This is a non-refundable credit
- *You cannot claim this credit if you (or your spouse) were a nonresident alien for any part of 2018 and you didn't elect to be treated as a resident alien for tax purposes.*

EARNED INCOME TAX CREDIT

- The EITC is a tax benefit for workers who earn low to moderate income from wages or self-employment
- It is used to supplement the income you have earned through working
- The EITC is a refundable tax credit
- Virginia, Maryland, and DC have State EITCs
- Certain taxpayers may qualify for a credit of up to \$10,000

EITC QUALIFICATIONS

- Must have a valid Social Security Number
- Must have earned income from a job or self-employment
- Cannot file married filing separately
- Must be a US citizen or resident alien for the whole year, or a nonresident alien married to a US citizen or resident alien and filing a joint return
- No foreign income
- Cannot be someone else's qualifying child

CREDITS FOR TAXPAYERS WITH “QUALIFYING CHILD[REN]”

- What are the IRS Qualifying Child Requirements?
- A child must meet all 6 of these requirements in order to be considered your Qualifying Child.
 - Relationship
 - Age
 - Support
 - Residency
 - Joint Return
 - Qualifying Child of More Than One Person

CHILD TAX CREDIT



- You may be able to get a Child Tax Credit for each of your qualifying children under the age of 17
- This credit is intended to offset the cost of raising children
- The maximum amount you can get for each child is \$2,000
- It is a Non-Refundable Tax Credit, but you may also be eligible for the Additional Child Tax Credit which is Refundable

CHILD TAX CREDIT QUALIFICATIONS

- Nonresident alien may claim this credit but the **Child** must be a US Citizen, US national, or a Resident alien
- Child must be claimed as a dependent
- Child must be related to you: son, daughter, stepchild, brother, sister, step-sibling, grandchild, niece or nephew
- Child must have lived with you for more than half of the year
- You must have provided more than half of the support for the child

CHILD CARE AND DEPENDENT CARE TAX CREDIT

- You may be able to claim the Child and Dependent Care Credit if you pay someone to care for your child or children that are under the age of 13 so you can work or look for work
- **Nonresidents are allowed to claim this credit**, but you MUST first be allowed to claim child as a dependent
- This credit can be worth up to 35% of some or all of the expenses you paid to the care provider
- Based on yearly income and the number of children you have
- The maximum credit that can be taken is \$3,000.
- Must be a child or someone who is permanently disabled that lives with you for more than half the year

FILING THE RETURN

- Let's return to our hypothetical student Li Na and walk through the IRS Forms 1040NR, 1040NR-EZ, and 1040. In 2018, Li Na was in her 2nd year of undergraduate study. Li Na:
 - \$30,000 U.S. scholarship for tuition and fees
 - \$6,200 U.S. stipend for part-time work on campus (\$5,000 is exempt from tax by treaty)
 - \$10,000 research grant from the Chinese government
 - Took out a \$10,000 loan to pay for remaining educational costs at 7% interest, so say she paid \$700 in interest in 2018
 - Paid an additional \$5,000 for tuition and fees
 - Paid \$503 in income taxes during the year from her part-time work
 - Paid \$200 in state income taxes

THE NONRESIDENT TAX RETURN

- As a Nonresident, Li Na:
 - Must report all of her \$30,000 scholarship income for tuition and fees, but does not need to pay taxes on it
 - Does not need to report her entire \$10,000 grant from China on her tax return,
 - Must report all of her \$6,200 in income from campus employment, but can exclude \$5,000 from her U.S. taxable income based on the U.S.-China treaty
 - May claim an adjustment of income of the \$700 in student loan interest she paid
 - May not claim the standard deduction of \$12,000 from her taxable income, but may claim an “itemized deduction” of the \$200 state taxes she paid in 2018
 - May not deduct anything that she paid in tuition and fees out of pocket
 - Li Na will have \$300 of taxable income in 2018 after her deductions
- Li Na will look at the Tax Table in her form’s instructions to figure her tax, \$31
- Li Na will get \$472 refund from the \$503 in federal taxes refunded to her
- Li Na can file on a Form 1040NR, but can also file on the simpler 1040NR-EZ

Can use 1040NR-EZ or 1040-NR

Both are correct!

Form 1040NR-EZ is, you guessed it, easier!

Form 1040NR-EZ		U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form1040NREZ for instructions and the latest information.		2018
Please print or type. See separate instructions.	Na Your first name and initial	Li Last name	Identifying number (see instructions) 999-123-456	
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. 123 Monroe Street NE			
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. Washington, DC 20064			
	Foreign country name	Foreign province/state/county	Foreign postal code	
Filing Status Check only one box.	1 <input checked="" type="checkbox"/> Single nonresident alien		2 <input type="checkbox"/> Married nonresident alien	
Attach Form(s) W-2 or 1042-S here. Also attach Form(s) 1099-R if tax was withheld.	3 Wages, salaries, tips, etc. Attach Form(s) W-2	3	1200	00
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.	5	30000	00
	6 Total income exempt by a treaty from page 2, item J(1)(e)	6	5000	00
	7 Add lines 3, 4, and 5	7	31200	00
	8 Scholarship and fellowship grants excluded	8	30000	00
	9 Student loan interest deduction	9	700	00
	10 Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	500	00
	11 Itemized deductions. See the instructions for limitation	11	200	00
	12 Reserved.	12		
	13 Reserved.	13		
14 Taxable income. Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-	14	300	00	
15 Tax. Find your tax in the tax table in the instructions	15	31	00	
16 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	16			
17 Add lines 15 and 16. This is your total tax	17			
18a Federal income tax withheld from Form(s) W-2 and 1099-R	18a	503	00	
18b Federal income tax withheld from Form(s) 1042-S	18b			
19 2018 estimated tax payments and amount applied from 2017 return	19			
20 Credit for amount paid with Form 1040-C	20			
21 Add lines 18a through 20. These are your total payments	21	503	00	
22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid	22	472	00	
23a Amount of line 22 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	23a	472	00	
b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d Account number				
e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:				
24 Amount of line 22 you want applied to your 2019 estimated tax	24			
25 Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions	25			
26 Estimated tax penalty (see instructions)	26			
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name	Phone no.	Personal identification number (PIN)	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Keep a copy of this return for your records.	Your signature	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Print/Type preparer's name		Preparer's signature	Date
Paid Preparer Use Only	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed	
	Firm's address	Phone no.		
	FTIN			

Department of the Treasury Internal Revenue Service

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

For the year January 1-December 31, 2018, or other tax year

Personal information section including name, address, and filing status.

Filing status section with checkboxes for Reserved, Single nonresident alien, Married nonresident alien, etc.

Dependents section with columns for name, relationship, and tax credits.

Income section with multiple rows for wages, interest, dividends, and other income.

Adjusted Gross Income section listing various deductions like educator expenses, health savings, etc.

Tax and Credits section including amount from line 35 and itemized deductions.

Tax and Credits (continued)

Table of tax and credits with columns for line number, description, and amount.

Other Taxes

Table of other taxes including self-employment tax, social security, and additional taxes.

Payments

Table of payments including federal income tax withheld, 2018 estimated tax, and child tax credit.

Refund

Table for refund information including direct deposit and routing numbers.

Amount You Owe

Table for amount you owe, including estimated tax penalty.

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

Sign Here section with fields for signature, date, and occupation.

Print/Type preparer's name, preparer's signature, date, and PTIN.

Firm's name, address, and phone number.

Schedule A—Itemized Deductions (see instructions)

Table for Taxes You Paid, including state and local income taxes.

Table for Gifts to U.S. Charities, including gifts by cash or check.

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? China
- B In what country did you claim residence for tax purposes during the tax year? China
- 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-1
- F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
If "Yes," indicate the date and nature of the change. ►
- G List all dates you entered and left the United States during 2018. See instructions.
Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
8/1/17	12/15/17
1/1/18	

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: 2016 _____, 2017 136, and 2018 365.
- I Did you file a U.S. income tax return for any prior year? Yes No
If "Yes," give the latest year and form number you filed ►
- J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

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

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
<u>China</u>	<u>20(b)</u>	<u>0</u>	<u>5000</u>
(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5			<u>5000</u>

- 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.

➤ Use page 5 of Form 1040NR/page 2 of Form 1040NR-EZ to support any claim for tax treaty benefits.

➤ You must attach the form to your tax return!

“CLOSER CONNECTION”

- If you have been a student/scholar in F-1 status for more than 5 years or a teacher/scholar in J-1 status for more than 2 years, you may still be able to file your tax return as a Nonresident Alien if you can show a “closer connection” to your home country (See Slide 11)
- You must complete and attach Form 8840 to your tax return

Form 8840	Closer Connection Exception Statement for Aliens		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	▶ Attach to Form 1040NR or Form 1040NR-EZ. ▶ Information about Form 8840 and its instructions is at www.irs.gov/form8840 . For the year January 1–December 31, 2014, or other tax year		2014
	beginning	, 2014, and ending	, 20
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	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:			
2014 _____ 2013 _____ 2012 _____			
6 During 2014, 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)? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Part II Closer Connection to One Foreign Country			
7 Where was your tax home during 2014?			
8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2014 ▶			
Next, complete Part IV.			
Part III Closer Connection to Two Foreign Countries			
9 Where was your tax home on January 1, 2014?			
10 After changing your tax home from its location on January 1, 2014, where was your tax home for the remainder of 2014?			

THE RESIDENT TAX RETURN

- As a Resident, Li Na:
 - Does not need to report any of her \$30,000 scholarship for tuition and fees
 - Must report her entire \$7,000 grant from China on her tax return and pay taxes on it
 - Must report all of her income from campus employment
 - May not claim any benefits under the U.S.-China treaty, BUT
 - May claim the standard deduction of \$6,300 from her taxable income, but cannot also deduct the \$200 in state taxes she paid in 2016
 - May deduct \$4,000 of what she paid in tuition and fees from her taxable income OR claim the American Opportunity Credit and get a larger refund
- If Li Na deducts her tuition and fees she will:
 - Have \$1,950 in taxable income after claiming the standard deduction and one personal exemption
 - Have a tax obligation of \$197. Because Li Na paid \$503 through wage withholding, she will get a \$307 refund
- If Li Na does not deduct her tuition and fees and claims the education credit instead she will:
 - Have a tax obligation of \$0. Li Na will get a total refund of \$1,503 – all of the taxes she paid through withholding + a \$1,000 refundable education credit

Versus Education Credit claimed:

Form **1040** Department of the Treasury — Internal Revenue Service (99) **2016** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial: **Na** Last name: **Li** Your social security number: **5 5 5 5 5 5 5 5 5**

If a joint return, spouse's first name and initial: Last name: Spouse's social security number:

Home address (number and street), if you have a P.O. box, see instructions. Apt. no. **503 Monroe Street NE**

City, town or post office, state, and ZIP code, if you have a foreign address, also complete spaces below (see instructions). **Washington, DC 20064**

Foreign country name: Foreign province/state/country: Foreign postal code:

Filing Status

1 Single 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶

5 Qualifying widow(er) with dependent child

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed: **1**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7000**

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

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

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

14 Other gains or (losses). Attach Form 4797

15a IRA distributions **15a** b Taxable amount **15b**

16a Pensions and annuities **16a** b Taxable amount **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits **20a** b Taxable amount **20b**

21 Other income. List type and amount **Foreign grant** **21** **10000**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ **22** **17000**

Adjusted Gross Income

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

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

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN ▶ **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33** **700**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8803 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ **37** **16300**

Form 1040 (2016) Page **2**

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** **16300**

39a Check You were born before January 2, 1962, Blind. Total boxes checked ▶ 39a

if: Spouse was born before January 2, 1962, Blind. If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b

b **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** **6300**

41 Subtract line 40 from line 38 **41**

42 **Exemptions.** If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions **42** **4050**

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** **5950**

44 **Tax** (see instructions). Check if any from: a Form(s) 9814 b Form 4972 c

45 **Alternative minimum tax** (see instructions). Attach Form 8275 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 ▶ **47** **598**

48 Foreign tax credit. Attach Form 1116 if required **48**

49 Credit for child and dependent care expenses. Attach Form 2441 **49**

50 Education credits from Form 8863, line 19 **50** **598**

51 Retirement savings contributions credit. Attach Form 8860 **51**

52 Child tax credit. Attach Schedule 8812, if required **52**

53 Residential energy credits. Attach Form 5695 **53**

54 Other credits from Form: a 3800 b 8801 c

55 Add lines 48 through 54. These are your total credits **55** **598**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶ **56** **0**

57 Self-employment tax. Attach Schedule SE **57**

58 Unreported social security and Medicare tax from Form: a 4137 b 8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Health care: individual responsibility (see instructions) Full-year coverage **61**

62 Taxes from: a Form 9959 b Form 8960 c Instructions; enter code(s) **62**

63 Add lines 58 through 62. This is your total tax ▶ **63**

Payments

64 Federal income tax withheld from Forms W-2 and 1099 **64** **503**

65 2016 estimated tax payments and amount applied from 2015 return **65**

66a **Earned income credit (EIC)** **66a**

b Nontaxable combat pay election **66b**

67 Additional child tax credit. Attach Schedule 8812 **67**

68 American opportunity credit from Form 8863, line 8 **68** **1000**

69 Net premium tax credit. Attach Form 8962 **69**

70 Amount paid with request for extension to file **70**

71 Excess social security and tier 1 RRTA tax withheld **71**

72 Credit for federal tax on fuels. Attach Form 4136 **72**

73 Credits from Form: a 2439 b Rented c 6885 d

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments ▶ **74**

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid **75** **1503**

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here **76a** **1503**

b Routing number **76b** c Type: Checking Savings

d Account number **76d**

77 Amount of line 75 you want applied to your 2017 estimated tax ▶ **77**

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶ **78**

79 Estimated tax penalty (see instructions) **79**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name: Phone no.: Personal identification number (PIN):

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature: Date: Your occupation: Daytime phone number:

Spouse's signature. If a joint return, both must sign. Date: Spouse's occupation: If the IRS sent you an Identity Protection PIN, enter it here (see instructions):

Paid Preparer Use Only

Print/type preparer's name: Preparer's signature: Date: Check if self-employed PTIN: Firm's name: Firm's EIN: Firm's address: Phone no.

- Use Form 8863 to claim education credits.
- You must attach the form to your tax return!

Form **8863** **Education Credits**
(American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074
2016
Attachment Sequence No. 50

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040A.
▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

Name(s) shown on return _____ Your social security number _____
Li Na 555 55 5555

CAUTION Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2500
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	90000
3	Enter the amount from Form 1040, line 98, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	16300
4	Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit	4	73700
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.0000
7	Multiply line 1 by line 6. CAUTION: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2500
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	1000

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1500
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	0
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$181,000 if married filing jointly; \$85,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 98, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	0
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	598

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2016)

Form **8863** (2016) Page **2**

Name(s) shown on return _____ Your social security number _____
Li Na 555 55 5555

CAUTION Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information
See instructions.

20 Student name (as shown on page 1 of your tax return) _____ 21 Student social security number (as shown on page 1 of your tax return) _____
Li Na 555 55 5555

22 Educational institution information (see instructions)

a. Name of first educational institution	b. Name of second educational institution (if any)
The Catholic University of America	
(1) Address, number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions. 620 Michigan Ave. NE Washington, DC 20064	(1) Address, number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).
(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). 5 3 - 0 1 9 6 5 8 3	(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2016? Yes — Stop! Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — Stop! Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2016? See instructions. Yes — Stop! Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance? Yes — Stop! Go to line 31 for this student. No — Complete lines 27 through 30 for this student.

CAUTION You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	4000
28	Subtract \$2,000 from line 27. If zero or less, enter -0-	28	2000
29	Multiply line 28 by 25% (0.25)	29	500
30	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2500

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Form **8863** (2016)

RELATED TAX TOPICS

Part VI

FILING THE RETURN

- If you file as a Nonresident, can now eFile Form 1040NR.
- If you decide to file Form 1040NR-EZ, or only file Form 8843, you must mail paper forms to the IRS.
- The mailing addresses are in the form's instructions.
- ALWAYS send any documents that you mail to the IRS by certified mail so you can track it and you have a record that the IRS received it!

Form 1040NR-EZ U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents 2015

Department of the Treasury
Internal Revenue Service

Information about Form 1040NR-EZ and its instructions is at www.irs.gov/form1040nr-ez.

Printed name (last, first, and middle initial, if any) Last name First name Middle initial
 Present home address (number, street, apt. no., or rural route) if you have a P.O. box, see instructions
 City, town or post office, state and ZIP code. If you have a foreign address, also complete spaces below (see instructions)

Foreign country name Foreign province/state/county Foreign postal code

Filing Status
 Single nonresident alien Married nonresident alien

Attach Form(s) 1042-S here, Also attach Form(s) 1089-A if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	2
4	Taxable refunds, credits, or offsets of state and local income taxes	4
5	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement	5
6	Total income entered by a treaty bar page 2, item 4(B)	6
7	Add lines 1, 4, and 5	7
8	Scholarship and fellowship grants excluded	8
9	Student loan interest deduction	9
10	Subtract line 8 and line 9 from line 7. This is your adjusted gross income	10
11	Standard deductions (see instructions)	11
12	Subtract line 11 from line 10	12
13	Exemption (see instructions)	13
14	Taxable income. Subtract line 13 from line 12. If line 10 is more than line 12, enter -0-	14
15	Tax. Find your tax in the tax table in the instructions	15
16	Unreported social security and Medicare tax from Form 1042-S	16
17	Add lines 15 and 16. This is your total tax	17
18a	Federal income tax withheld from Form(s) W-2 and 1099-R	18a
18b	Federal income tax withheld from Form(s) 1042-S	18b
19	2015 estimated tax payments and amount paid from 2014 return	19
20	Credit for amount paid with Form 1042-C	20
21	Add lines 18a through 20. This is your total payments	21
22	If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid	22
22a	Amount of line 22 you want refunded to you . If Form 8879 is attached, check box <input type="checkbox"/>	22a
22b	Routing slip for: <input type="checkbox"/> Direct deposit <input type="checkbox"/> Check <input type="checkbox"/> Savings <input type="checkbox"/> Other	22b
22c	Account number	22c
22d	If you want your refund check mailed to an address outside the United States not shown above, enter that address here:	22d
24	Amount of line 20 less what applied to your 2015 estimated tax	24
25	Amount you owe. Subtract line 24 from line 17. For details on how to pay, see instructions	25
26	Estimated tax penalty (see instructions)	26

Do you need to show another person to avoid this return with the IRS (see instructions)? Yes. Complete the following. No

Designee's name (last, first, and middle initial) Phone no. Personal disclosure number (PDC)

Sign Here
 Under penalty of perjury, I declare that I have prepared this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. All amounts and figures on this return have been prepared using the tax year 2015 calendar or previous year that requires a second-year preparation of this taxpayer's tax knowledge.

Your signature (last, first, and middle initial) Preparer's signature (last, first, and middle initial) Date If preparer is not a CPA, check if not applicable

Preparer Use Only
 Preparer's name Preparer's address City State ZIP+4

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Use Form 1040NR-EZ (2015)

WHAT CAN I DO IF MY EMPLOYER WITHHELD SOCIAL SECURITY/MEDICARE TAX?

- First, ask your employer for a refund
- If your employer does not agree or does not cooperate, you can file IRS Form 843
- Get a signed statement from employer outlining the reason that they refused to reimburse you
- If your employer will not prepare a statement, write and send a statement explaining why

Form 843 <small>(Rev. August 2011) Department of the Treasury Internal Revenue Service</small>		Claim for Refund and Request for Abatement	<small>OMB No. 1545-0024</small>
		▶ See separate instructions.	
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, FRTA 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, FRTA 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. <input type="checkbox"/> Employment <input type="checkbox"/> Estate <input type="checkbox"/> Gift <input type="checkbox"/> Excise <input type="checkbox"/> Income <input type="checkbox"/> 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.) <input type="checkbox"/> Interest was assessed as a result of IRS errors or delays. <input type="checkbox"/> A penalty or addition to tax was the result of erroneous written advice from the IRS. <input type="checkbox"/> 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. <input type="checkbox"/> 706 <input type="checkbox"/> 709 <input type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 943 <input type="checkbox"/> 945 <input type="checkbox"/> 990-PF <input type="checkbox"/> 1040 <input type="checkbox"/> 1120 <input type="checkbox"/> 4720 <input type="checkbox"/> 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.			
<small>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.</small>			
Signature (Title, if applicable. Claims by corporations must be signed by an officer.) _____		Date _____	
Signature (spouse, if joint return) _____		Date _____	
Paid Preparer Use Only	Print/type preparer's name _____	Preparer's signature _____	Date _____
	Firm's name ▶ _____	Firm's EIN ▶ _____	Check <input type="checkbox"/> if self-employed
	Firm's address ▶ _____	Phone no. _____	
<small>For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.</small>			
		<small>Cat. No. 10180R</small>	<small>Form 843 (Rev. 8-2011)</small>

WHAT CAN I DO IF MY EMPLOYER WITHHELD SOCIAL SECURITY/MEDICARE TAX?

Attachments to Include with Form 843:

- Copy of W-2
- Copy of 1040NR or 1040NR-EZ
- Copy of Form I-94
- Copy of Form I-20 (for F visas) or DS-2019 (for J visas)
- Copy of EAD Card if on Optional Practice Training (OPT)
- IRS Form 8316

Department of the Treasury - Internal Revenue Service	
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
OMB No. 1545 - 1862	
<p>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.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>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.</p>	
<p>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.</p>	
1. Has your employer paid you back for any part of the tax withheld	2. If yes, show amount
<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
3. Have you authorized your employer to claim any part of the tax as a credit or refund	4. If yes, show amount
<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
5. Has your employer claimed any part of the tax as a credit or refund	6. If yes, show amount
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Do Not Know	\$
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	8. If yes, show amount
<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
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
<p>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.</p>	
Form 8316 (Rev. 1-2006)	Catalog Number 62323Y
Department of the Treasury - Internal Revenue Service	

IMMIGRATION AND TAXATION

Part VII

OVERVIEW

- Staying Compliant with the Federal Tax Laws
 - Getting an ITIN
 - Importance of Maintaining Documents
- How you treat your tax obligations can affect your eligibility for naturalization
- Community Resources
 - VITA
 - Low Income Tax Clinics

STAYING COMPLIANT WITH FEDERAL TAX LAWS

- What if I don't have a social security number? What can I do to file my taxes?
 - If you don't have a social security number or an Individual Taxpayer Identification Number (ITIN), it is important that you get an ITIN as soon as possible.
- How do I get an ITIN number?
 - Submit W-7 Form to IRS
 - Form located online at: <https://www.irs.gov/pub/irs-pdf/fw7.pdf>

W-7 FORM

Requirements:

- 1) Valid Tax Return
- 2) Proof of Foreign Citizenship

What if I'm afraid of losing my passport?

Form W-7 <small>(Rev. August 2013)</small> Department of the Treasury Internal Revenue Service	Application for IRS Individual Taxpayer Identification Number ▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See instructions.	OMB No. 1545-0074				
An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.						
Before you begin: • Do not submit this form if you have, or are eligible to get, a U.S. social security number (SSN). • Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.		FOR IRS USE ONLY <table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
Reason you are submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).						
a <input type="checkbox"/> Nonresident alien required to get ITIN to claim tax treaty benefit b <input type="checkbox"/> Nonresident alien filing a U.S. tax return c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. tax return d <input type="checkbox"/> Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ e <input type="checkbox"/> Spouse of U.S. citizen/resident alien } f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa h <input type="checkbox"/> Other (see instructions) ▶						
Additional information for a and f: Enter treaty country ▶ and treaty article number ▶						
Name (see instructions) Name at birth if different ▶	1a First name Middle name Last name	1b First name Middle name Last name				
Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions. City or town, state or province, and country. Include ZIP code or postal code where appropriate.					
Foreign (non-U.S.) address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number. City or town, state or province, and country. Include ZIP code or postal code where appropriate.					
Birth information	4 Date of birth (month / day / year) Country of birth	City and state or province (optional) 5 <input type="checkbox"/> Male <input type="checkbox"/> Female				
Other information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)				
6c Type of U.S. visa (if any), number, and expiration date						
6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____ Date of entry into the United States (MM/DD/YYYY)						
Issued by: No.: Exp. date: / / (MM/DD/YYYY)						
6e Have you previously received a Internal Revenue Service Number (IRS) or employer identification number (EIN)? <input type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).						
6f Enter: IRSN or EIN ▶ and Name under which it was issued ▶						
6g Name of college/university or company (see instructions) and Length of stay						
Sign Here	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.					
Signature of applicant (if delegate, see instructions) Date (month / day / year) Phone number						
Keep a copy for your records.	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney				
Acceptance Agent's Use ONLY	Signature Date (month / day / year) Phone	Fax				
Name and title (type or print)		Name of company EIN PTIN Office Code				
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10229L Form W-7 (Rev. 8-2013)						

CERTIFIED ACCEPTANCE CENTERS

Do **NOT** mail your passport to the IRS!

Take your forms and original documents to a certified acceptance center to make certified copies and mail the certified copies and Form W-7 to the IRS

Centers in and around DC:

District of Columbia	
H & R Block Inc.	1701 K Street NW Washington, DC 20006 (202) 659-2020
Kenneth E. Gray Jr.	1050 17th Street NW Suite 800 Washington, DC 20036 (202) 888-6195
Maria Elena Lopez LLC	4416 Georgia Avenue NW Washington, DC 20011 (202) 882-0935`
Martha L. Castaneda d/b/a Global Accounting & Tax Org. Services	3515 10th Street NW Washington, DC 20010 (202) 538-6189
Nacho Tax Services LLC	818 Tuckerman Street NW Washington, DC 20011 (202) 257-2189
Templeman & Associates LLC	7480 Blair Road NW Washington, DC 20012 (240) 704-5551
Unlimited Technologies and Solutions Corporation d/b/a UTS Corporation	1801 Columbia Road NW Suite 103 Washington, DC 20009 (202) 234-0234
Willie C. Outlaw Jr. * d/b/a Liberty Tax Service	5415 Georgia Avenue NW Washington, DC 20011

IMPORTANCE OF MAINTAINING DOCUMENTS

- Important documents to maintain:
 - Latest paystubs
 - W-2 or 1099 Forms
 - 1042-S Forms
 - Any 1098-T Forms
 - Tax returns
 - Receipts of business expenses
- What can happen if I get paid with cash at work? How can this be a problem?

YOUR TAX OBLIGATIONS CAN AFFECT YOUR ELIGIBILITY FOR NATURALIZATION

- Currently the IRS and ICE do not communicate with each other
- However, for individuals looking to change their immigration status to become permanent residents, it is important to stay in compliance by filing your tax returns each year that you have income
- When applying for naturalization, one must demonstrate good moral character
- Good moral character includes being in compliance with your tax requirements

COMMUNITY RESOURCES ON CAMPUS

- Columbus Community Legal Services Provides:
 - Volunteer Income Tax Assistance (VITA)
 - Provide qualified taxpayers with assistance in the preparation and filing of tax returns
 - Services are available from February 3rd - April 16th
 - **Dedicated Form 1040-NR filing day on March 23, 2019!**
 - Low Income Taxpayer Clinic
 - Assist individuals in federal tax controversies with the Internal Revenue Service
- Columbus Community Legal Services does not charge fees for its services

COMMUNITY RESOURCES OFF CAMPUS

Assistance If You Owe the IRS:

- As an independently operating branch within the IRS, TAS can help taxpayers resolve IRS controversies
- Contact the Taxpayer Advocate Service (TAS) to find the nearest location: 1-877-777-4778
- Visit their website to learn more:
<https://www.irs.gov/advocate>
- TAS will also be able to refer you to a Low Income Taxpayer Clinic for legal assistance

IRS REFERENCES

For more information, the Internal Revenue Service provides a comprehensive list of *References for Foreign Students and Scholars* on their website:

<https://www.irs.gov/individuals/international-taxpayers/references-for-foreign-students-and-scholars>