
Internal Revenue Service Wage and Investment

**Stakeholder Partnerships, Education
and Communication**

Spring 2011



Income Tax Workshop for “Nonresident Aliens”

Please Note

This workshop is for students on F-1 or J-1 visas who have been in the U.S. for 5 years or less.

It is also for scholars on J-1 visas who have been in the U.S. for 2 years or less

Please Note

- E-filing is not available for:
 - F-1 and J-1 students who have been in the U.S. for 5 years or less
 - J-1 scholars who have been in the U.S. for 2 years or less.
- If you e-file, you will misrepresent your tax filing status. (This is tax fraud.)

Please Note

This PowerPoint presentation, handout and a webcast of this presentation are available at: www.buffalo.edu/intlservices/tax1.html

Internal Revenue Service

- The taxation agency of the U.S. Government to which you
 - Report your immigration status
 - File your personal Income Tax Return

State Tax Departments

- The taxation agency of the State Government to which you may need to
 - File your personal Income Tax Return
- If you resided in New York State in 2010, you may need to file a NYS Income Tax Return.
- If you lived in another state, you may need to file that State's Income Tax Return.
- If you lived in two states, you may need to file two State Income Tax Returns.

Basic Tax Vocabulary

- **Alien**: generally, any person who is not a U.S. citizen
- **Student**: person temporarily in the U.S. on an F, J, Q or M visa
- **Teacher or Trainee**: person who is not a student & who is temporarily in the U.S. on a J or Q visa

Basic Tax Vocabulary (cont.)

- **Compensation/Earnings**: wages, salaries, tips
- **Income**: wages, salaries, tips, interest, dividends, some scholarship/fellowship grants
- **IRS**: Internal Revenue Service
- **Income Tax Return**: statement filed (submitted) by individual taxpayer to the IRS

Who Must File (a) 2010 Form(s) with the

**All individuals temporarily
in the U.S. on a(n) F-1 or
J-1 visa must file (a)
form(s) with the
Internal Revenue Service.**



Which form(s) must

All individuals
in the U.S. on

F-1 or J-1 Student visas for 5 years or less

or

J-1 Scholar visas for 2 years or less

MUST file

Form 8843

“Statement for Exempt Individuals and



Form 8843

Form **8843**

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **102**

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2010, or other tax year
beginning _____, 2010, 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 200020**

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, 2009**

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:

2010 **365** 2009 **361** 2008 _____

b Enter the number of days in 2010 you claim you can exclude for purposes of the substantial presence test ► _____



Form 8843 (cont.)

Enter the number of days in 2010 you claim you can exclude for purposes of the substantial presence test ▶

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2010 ▶ _____

- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2010 ▶ _____

- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2004 _____ 2005 _____
2006 _____ 2007 _____ 2008 _____ 2009 _____ . If the type of visa you held during any
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior
calendar years (2004 through 2009)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless
you meet the *Exception* explained on page 3.

Form 8843 (cont.)

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2010 ►
STATE UNIVERSITY OF NEW YORK 345 UNIVERSITY ST, COLLEGETOWN, NY 00000 (000) 111-1111
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2010 ► INTERNATIONAL OFFICE, BEA PATIENT, DIRECTOR OF INTERNATIONAL STUDENTS AND SCHOLAR SERVICES, STATE UNIVERSITY OF NEW YORK, 345 UNIVERSITY ST, COLLEGETOWN, NY 00000
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2004 _____ 2005 _____
2006 _____ 2007 _____ 2008 _____ 2009 F . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2010, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ► _____

Form 8843 (cont.)

Do not complete the entity information and sign Form 8843 if you will attach it to the Form 1040NR(EZ) (discussed later in the presentation).

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

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



Your signature



Date



What about F-1/J-1 students & J-1 scholars who did not earn any U.S. income in 2010?

They do not have to pay taxes, but **they must send a form to the IRS.**

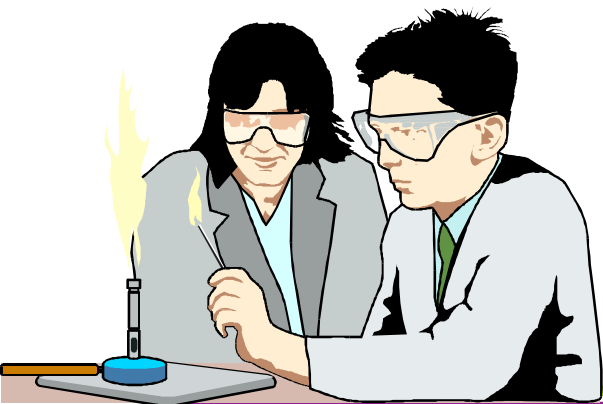


F-1/J-1 Students & J-1 Scholars: No U.S. Income



- **File Form 8843:** “Statement for Exempt Individuals & Individuals with a Medical Condition”

**What about F-1/J-1
students
who received only a
scholarship or fellowship
grant in 2010?**



F-1/J-1 Students: Scholarship or Fellowship Grant Only

- Scholarship and fellowship grants are **not** included in taxable income **if** used for tuition, fees, books, supplies and equipment required for courses **AND** if the student is pursuing a degree.
- Any portion of scholarship or fellowship received for room & board or in exchange for teaching or research **is** included in taxable income. (Unless exempt by treaty)

What is a Scholarship or Fellowship?

- You call it:
- Internal Revenue calls it:

Tuition Waiver

**Non-taxable
Scholarship
(No work required)**

What is a Scholarship or Fellowship?

• You call it:

• Internal Revenue calls it:

**Room and Board
Waiver**

Taxable Scholarship

What is a Scholarship or Fellowship?

• You call it:

**Teaching or Research
Assistantship Stipend
(recipient performs
work)**

• Internal Revenue calls it:

Taxable Wages

What do I file if I have a scholarship, but I don't have to pay taxes on it?

File Form 8843

**What do I file if I have a
scholarship I must pay tax
on?**

File Form 8843

AND

Form 1040NR OR 1040NR-EZ



What do I file if I have a scholarship I must pay tax on and can also claim a tax treaty benefit on that scholarship?

**File Form 8843 and
Form 1040NR OR 1040NR-EZ**



What do I file if I have an assistantship stipend?

File Form 8843

AND maybe

Form 1040NR OR 1040NR-EZ

**What about F-1/J-1
students and J-1 scholars
who earned income in
2010?**

They must file Form 8843

AND maybe

Form 1040NR OR 1040NR-EZ



More Tax Forms

- W-2: Wage and Tax Statement
- 1042-S: “Foreign Persons U.S. Source Income Subject to Withholding” form
 - Normally used to report income covered by a tax treaty
- 1040NR: U.S. Non-resident Alien Income Tax Return
- 1040NR-EZ: U.S. Income Tax Return for certain non-resident aliens who have no dependents


More Tax Vocabulary

- Withholding:
 - U.S. income tax automatically taken from your paycheck
- U.S. Source Income:
 - All income, gain or loss from U.S. sources

Forms W-2 & 1042-S

- You could have a W-2 or 1042-S or both of these forms.
- The form was prepared by your employer and mailed to you.
- You do not write anything on this form.
- You use this form as a reference when you prepare your income tax return.
- When finished, you attach this form to your income tax return.

SAMPLE W-2 FORM

a Employee's social security number 010-00-0101		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 16-0000000				1 Wages, tips, other compensation 6000		2 Federal income tax withheld 620			
c Employer's name, address, and ZIP code STATE UNIVERSITY OF NEW YORK 345 UNIVERSITY ST COLLEGETOWN, NY 00000				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and Initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12	
JOY KIM						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
123 UNIVERSITY LANE						14 Other		12c	
COLLEGETOWN, NY 00000								12d	
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
NY	16-0000000	6000	240						

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

2010

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.



SAMPLE 1042-S



Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding			2010		OMB No. 1545-0096		
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> AMENDED		<input type="checkbox"/> PRO-RATA BASIS REPORTING		Copy A for Internal Revenue Service			
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	7 Federal tax withheld				
19	5000		3000	.	0				
				6 Exemption code	8 Withholding by other agents				
				04	9 Total withholding credit				
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶					
				010-00-1010					
				<input checked="" type="checkbox"/> SSN or ITIN	<input type="checkbox"/> EIN	<input type="checkbox"/> QI-EIN			
11 Withholding agent's EIN ▶				15 Recipient's foreign tax identifying number, if any					
16-0000000									
<input checked="" type="checkbox"/> EIN				<input type="checkbox"/> QI-EIN					
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name				18 Country code	
STATE UNIVERSITY OF NEW YORK								CH	
12b Address (number and street)				19a NQI's/Entity's address (number and street)					
345 UNIVERSITY ST									
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)					
				19c City or town, province or state, country, ZIP or foreign postal code					
12d City or town, province or state, country, ZIP or foreign postal code				20 NQI's/Entity's U.S. TIN, if any ▶					
COLLEGETOWN, NY 00000									
13a RECIPIENT'S name			13b Recipient code	21 PAYER'S name and TIN (if different from withholding agent's)					
JOY KIM			01						
13c Address (number and street)				22 Recipient account number (optional)					
123 UNIVERSITY LANE									
13d Additional address line (room or suite no.)				23 State income tax withheld				24 Payer's state tax no.	25 Name of state
				0					NEW YORK
13e City or town, province or state, country, ZIP or foreign postal code									
COLLEGETOWN, NY 00000									

For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2010)



Filing Requirement

You do not need to file Form 1040-NR or 1040NR-EZ for 2010 if:

1. You have only taxable U.S. Source Wages that were less than \$3,650 **AND**
2. You don't need to claim a refund of over-withheld taxes.

How do I file a non-resident income tax return (Form 1040NR or 1040NR-EZ)?

First, learn the following tax vocabulary . . .



More Tax Vocabulary

- **Standard Deduction**: standard amount that individuals may subtract from income before calculating taxes owed
- **Itemized Deductions**: allowable amounts that individuals may subtract from income before calculating taxes owed
 - **Examples**: charitable contributions, state & local taxes withheld, etc.
- **Note**: No one can have both a standard deduction and itemized deductions. You have to choose one.

PLEASE NOTE

- Unless you are an Indian student, you are only eligible for some Itemized Deductions and a Personal Exemption.
- **Only Indian students** are eligible for a Standard Deduction and a Personal Exemption.

More Tax Vocabulary (cont.)

- **Personal Exemption**: amount deducted from income for yourself and/or your dependents

For 2010, the amount is \$3,650

Are there any exemptions

Spousal Exemptions available for some Non-Residents

- Married individuals from Canada, Mexico or South Korea
- Married individuals who are students and are from India

Dependent Exemptions for some Non-Residents

- Only individuals from Canada, Mexico or South Korea can claim children who live with them as dependents.
- Individuals from Canada and Mexico can also claim children who don't live with them as dependents.
- Students from India may be able to claim exemptions for children born in the U.S.

Is any non-resident income exempt from taxes?

Yes, but only some categories
of income . . .

Non-Resident Income Exempt from Taxes

(Not connected with a trade or business)

Interest:

- Bank Deposits (including Certificates of Deposit)

Tax Treaties

Many countries have Tax Treaties with the U.S. that allow their residents to earn some money while temporarily in the U.S. without being subject to income tax on those earnings. See IRS Publication 901 for details.

Tax Treaty

Table 2. Compensation for Personal Services Performed in United States Exempt from U.S. Income Tax Under Income Tax Treaties

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
China, People's Rep. of	15	Scholarship or fellowship grant	No specific limit	Any U.S. or foreign resident ⁵	No limit	20(b)
	16	Independent personal services ²²	183 days	Any contractor	No limit	13
	20	Public entertainment ²⁰	No limit	Any contractor	No limit	16
	17	Dependent personal services ^{7,15}	183 days	Any foreign resident	No limit	14
	20	Public entertainment ²⁰	No limit	Any U.S. or foreign resident	No limit	16
	18	Teaching ⁴	3 years	U.S. educational or research institute	No limit	19
	19	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)

Tax Treaty

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
India	18	Independent personal services ^{7,22}	89 days	Any contractor	No limit	15
	20	Public entertainment ²²	89 days	Any contractor	\$1,500 p.a. ^{2d}	18
	17	Dependent personal services ^{7,15}	183 days	Any foreign resident	No limit	18
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$1,500 p.a. ^{2d}	18
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	22
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident ²⁷	No limit	21(1)


Which non-residents can use Form 1040NR-EZ?

- Individuals who do not claim any dependents
- Individuals whose taxable income is less than \$100,000
- Individuals who do not claim any itemized deductions (except state and local income tax)
- Individuals who received only wages, tips and scholarship or fellowship grants
- Miscellaneous other reasons (see Publication 519)

**Let's look at the
steps for completing
Form 1040NR-EZ
(Example of Chinese student's
Form 1040NR-EZ)**

FORM W-2

Used for 1040NR-EZ Example

a Employee's social security number 010-00-0101		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 72-0000000			1 Wages, tips, other compensation 4 000		2 Federal income tax withheld 4 24				
c Employer's name, address, and ZIP code UNIVERSITY OF CALIFORNIA 456 UNIVERSITY ST COLLEGETOWN, CA 00000			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial JOY KIM		Last name 123 UNIVERSITY LANE COLLEGETOWN, NY 00000		Suff. 11 Nonqualified plans		12a See instructions for box 12			
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
15 State CA	Employer's state ID number 72-0000000	16 State wages, tips, etc. 4 000	17 State income tax 2 00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

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

2010

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.



Form 1042-S: Compensation Used for 1040NR-EZ Example

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding			2010		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> AMENDED		<input type="checkbox"/> PRO-RATA BASIS REPORTING		Copy A for Internal Revenue Service		
1 Income code 19	2 Gross income 5000	3 Withholding allowances	4 Net income 3000	5 Tax rate .	7 Federal tax withheld 0		8 Withholding by other agents	
				6 Exemption code 04	9 Total withholding credit			
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN 010-00-1010		16 Country code CH		
11 Withholding agent's EIN ▶ <input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN 16-0000000				15 Recipient's foreign tax identifying number, if any		18 Country code		
12a WITHHOLDING AGENT'S name STATE UNIVERSITY OF NEW YORK				17 NQI's/FLOW-THROUGH ENTITY'S name		18 Country code		
12b Address (number and street) 345 UNIVERSITY ST				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code COLLEGETOWN, NY 00000				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name JOY KIM			13b Recipient code 01		20 NQI's/Entity's U.S. TIN, if any ▶			
13c Address (number and street) 123 UNIVERSITY LANE				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code COLLEGETOWN, NY 00000				23 State income tax withheld 0		24 Payer's state tax no.		25 Name of state NEW YORK

For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2010)



Form 1042-S: Scholarship Used for 1040NR-EZ Example

Form **1042-S**
Department of the Treasury
Internal Revenue Service

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

2010

OMB No. 1545-0096

Copy A for
Internal Revenue Service

AMENDED

PRO-RATA BASIS REPORTING

1 Income code 15	2 Gross income 3000	3 Withholding allowances	4 Net income 3000	5 Tax rate .	7 Federal tax withheld 0	
				6 Exemption code 04	8 Withholding by other agents	
				9 Total withholding credit		
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ 010-00-1010 <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN		
11 Withholding agent's EIN ▶ 16-0000000 <input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any		16 Country code CH
12a WITHHOLDING AGENT'S name STATE UNIVERSITY OF NEW YORK				17 NQI's/FLOW-THROUGH ENTITY'S name		18 Country code
12b Address (number and street) 345 UNIVERSITY ST				19a NQI's/Entity's address (number and street)		
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)		
12d City or town, province or state, country, ZIP or foreign postal code COLLEGETOWN, NY 00000				19c City or town, province or state, country, ZIP or foreign postal code		
13a RECIPIENT'S name JOY KIM			13b Recipient code 01	20 NQI's/Entity's U.S. TIN, if any ▶		
13c Address (number and street) 123 UNIVERSITY LANE				21 PAYER'S name and TIN (if different from withholding agent's)		
13d Additional address line (room or suite no.)				22 Recipient account number (optional)		
13e City or town, province or state, country, ZIP or foreign postal code COLLEGETOWN, NY 00000				23 State income tax withheld 0	24 Payer's state tax no.	25 Name of state NEW YORK

For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2010)



1099-G

Prior Year State Refund

New York State is not issuing paper 1099-G for your 2010 refunds this year.

You will need to speak with a New York State Department Representative to get that information unless you have your tax return from 2010 which will show the amount of overpayment of income taxes.

Tax Treaty

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
China, People's Rep. of	15	Scholarship or fellowship grant	No specific limit	Any U.S. or foreign resident ⁶	No limit	20(b)
	16	Independent personal services ²²	183 days	Any contractor	No limit	13
	20	Public entertainment ²⁹	No limit	Any contractor	No limit	16
	17	Dependent personal services ^{7, 15}	183 days	Any foreign resident	No limit	14
	20	Public entertainment ²⁹	No limit	Any U.S. or foreign resident	No limit	16
	18	Teaching ⁴	3 years	U.S. educational or research institute	No limit	19
	19	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)

Form 1040NR-EZ

Form **1040NR-EZ**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2010

Print clearly. See separate instructions.	Your first name and initial JOY	Last name KIM	Identifying number (see instructions) 010-00-0101
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. 123 UNIVERSITY LANE		
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. COLLEGETOWN, NY 00000		
	Country ► CHINA		
Filing Status Check only one box.	1 <input checked="" type="checkbox"/> Single nonresident alien 2 <input type="checkbox"/> Married nonresident alien		



Form 1040NR-EZ

From Forms W-2
Box 1 Wages,
etc.

From Form 1042-S (\$5,000 Wages & \$3,000 Scholarship)

here.
Also
attach
Form(s)
1099-R if
tax was
withheld.

Enclose,
but do not
attach, any
payment.

Personal Exemption
amount of \$3,650

From Forms W-2 Box
17 State Tax Withheld

From your 2010 NYS
Income Tax Return
since NYS no longer
issues Form 1099-G

Students from India put
Standard Deduction
amount of \$5,700 and
write on dotted line
"Standard Deduction
Allowed by Treaty"

	3	Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)	3	10000
	4	State and local income taxes (see instructions)	4	150
	5	Retirement savings and other tax-deferred investments (see instructions)	5	
	6	Form J(1)(e)	6	8000
	8	Scholarship and fellowship grants excluded (see instructions)	8	
	9	Student loan interest deduction (see instructions)	9	
	10	Subtract the sum of line 8 and line 9 from line 3	10	
	11	Itemized 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	14	6060
	15	Tax. Find your tax in the Tax Table	15	608
	16	Unreported social security and Medicare taxes (see instructions)	16	0
	17	Add lines 15 and 16. This is your total tax	17	608
	18a	Federal income tax withheld from Form(s) W-2 and 1099-R	18a	1044
	18b	Federal income tax withheld from Form(s) 1042-S	18b	
	19	2010 estimated tax payments and amount applied from 2009 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 of your refund	22	
	23a	Amount of line 22 you want refunded to you. If Form 8888 is attached, check here	23a	
	b	Routing number	0 2 2 0 0 0 0 2 2	c Type: <input checked="" type="checkbox"/> Check <input type="checkbox"/> Direct deposit
	d	Account number	1 2 3 4 5 6 7 8 9 1 2 3 4 5	
	e	If you want your refund check mailed to an address outside the U.S., check here and show that address here:		
	24	Amount of line 22 you want applied to your 2011 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). Also include on line 25	26	

1040NR-EZ 2010 Tax Table

If Form 1040NR-EZ, line 14, is -		And you are -	
At least	But less than	Single	Married filing separately
		Your tax is -	
6,000			
6,000	6,050	603	603
6,050	6,100	608	608
6,100	6,150	613	613
6,150	6,200	618	618
6,200	6,250	623	623
6,250	6,300	628	628
6,300	6,350	633	633
6,350	6,400	638	638
6,400	6,450	643	643
6,450	6,500	648	648
6,500	6,550	653	653
6,550	6,600	658	658

Tax Tables for Form 1040-NR EZ can be

Form 1040NR-EZ

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 (see instructions)	3	10000																
	4	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	4	150																
	5	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	5																	
	6	Total income exempt by a treaty from page 2, Item J(1)(e)	6	8000																
	7	Add lines 3, 4, and 5	7	10150																
	8	Scholarship and fellowship grants excluded (see instructions)	8																	
	9	Student loan interest deduction (see instructions)	9																	
	10	Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	10150																
	11	Itemized deductions (see instructions)		440																
	12	Subtract line 11 from line 10		9710																
	13	Exemption (see instructions)		3650																
Enclose, but do not attach, any payment.	14	Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -		6060																
	15	Tax. Find your tax rate in the Tax Table. Enter the amount from line 14 and the amount from line 15 in the Tax Table. Enter the amount from line 15 in the Tax Table.		608																
	16	Unreported social security and Medicare taxes (see instructions)	<input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	16	0															
	17	Add lines 15 and 16		17	608															
	18a	Federal income tax withheld	18a	1044																
	b	Federal income tax withheld by employer on behalf of nonresident alien	18b	0																
	19	2010 estimated tax payments and amount applied from 2009 return	19	0																
	20	Credit for amount paid with Form 1040-C	20	0																
	21	Add lines 18a through 20. These are your total payments	21	1044																
	Refund	22	If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid	22	436															
		23a	Amount of line 22 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	23a	436															
b		Routing number <table border="1"><tr><td>0</td><td>2</td><td>2</td><td>0</td><td>0</td><td>0</td><td>0</td><td>2</td><td>2</td></tr></table> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	0	2	2	0	0	0	0	2	2									
0		2	2	0	0	0	0	2	2											
d	Account number <table border="1"><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr></table>	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8		
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8				
Amount You Owe	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 2011 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). Also include on line 25	26																	

Add all Box 2 amounts from Forms W-2 and/or Forms 1042-S Box 7

Tax From Tax Table



Form 1040NR-EZ (cont.)

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? PEOPLES REPUBLIC OF CHINA
- B** In what country did you claim residence for tax purposes during the tax year? PEOPLES REPUBLIC OF 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, to see 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 you answered "Yes," indicate the date and nature of the change. ► _____
- G** List all dates you entered and left the United States during 2010 (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
	01/01/2010
01/02/2010	

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

Form 1040NR-EZ (cont.)

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during 2008 0, 2009 361, and 2010 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, see instructions for line 1 and Form 1040NR-EZ, Form 1040NR, Form 1040NR-RT, Form 1040NR-ET, Form 1040NR-ETC, Form 1040NR-ETD, Form 1040NR-ETD-1, Form 1040NR-ETD-2, Form 1040NR-ETD-3, Form 1040NR-ETD-4, Form 1040NR-ETD-5, Form 1040NR-ETD-6, Form 1040NR-ETD-7, Form 1040NR-ETD-8, Form 1040NR-ETD-9, Form 1040NR-ETD-10, Form 1040NR-ETD-11, Form 1040NR-ETD-12, Form 1040NR-ETD-13, Form 1040NR-ETD-14, Form 1040NR-ETD-15, Form 1040NR-ETD-16, Form 1040NR-ETD-17, Form 1040NR-ETD-18, Form 1040NR-ETD-19, Form 1040NR-ETD-20, Form 1040NR-ETD-21, Form 1040NR-ETD-22, Form 1040NR-ETD-23, Form 1040NR-ETD-24, Form 1040NR-ETD-25, Form 1040NR-ETD-26, Form 1040NR-ETD-27, Form 1040NR-ETD-28, Form 1040NR-ETD-29, Form 1040NR-ETD-30, Form 1040NR-ETD-31, Form 1040NR-ETD-32, Form 1040NR-ETD-33, Form 1040NR-ETD-34, Form 1040NR-ETD-35, Form 1040NR-ETD-36, Form 1040NR-ETD-37, Form 1040NR-ETD-38, Form 1040NR-ETD-39, Form 1040NR-ETD-40, Form 1040NR-ETD-41, Form 1040NR-ETD-42, Form 1040NR-ETD-43, Form 1040NR-ETD-44, Form 1040NR-ETD-45, Form 1040NR-ETD-46, Form 1040NR-ETD-47, Form 1040NR-ETD-48, Form 1040NR-ETD-49, Form 1040NR-ETD-50, Form 1040NR-ETD-51, Form 1040NR-ETD-52, Form 1040NR-ETD-53, Form 1040NR-ETD-54, Form 1040NR-ETD-55, Form 1040NR-ETD-56, Form 1040NR-ETD-57, Form 1040NR-ETD-58, Form 1040NR-ETD-59, Form 1040NR-ETD-60, Form 1040NR-ETD-61, Form 1040NR-ETD-62, Form 1040NR-ETD-63, Form 1040NR-ETD-64, Form 1040NR-ETD-65, Form 1040NR-ETD-66, Form 1040NR-ETD-67, Form 1040NR-ETD-68, Form 1040NR-ETD-69, Form 1040NR-ETD-70, Form 1040NR-ETD-71, Form 1040NR-ETD-72, Form 1040NR-ETD-73, Form 1040NR-ETD-74, Form 1040NR-ETD-75, Form 1040NR-ETD-76, Form 1040NR-ETD-77, Form 1040NR-ETD-78, Form 1040NR-ETD-79, Form 1040NR-ETD-80, Form 1040NR-ETD-81, Form 1040NR-ETD-82, Form 1040NR-ETD-83, Form 1040NR-ETD-84, Form 1040NR-ETD-85, Form 1040NR-ETD-86, Form 1040NR-ETD-87, Form 1040NR-ETD-88, Form 1040NR-ETD-89, Form 1040NR-ETD-90, Form 1040NR-ETD-91 for more information on tax treaties.

Students from India would complete this section for the Standard Deduction using Treaty Article 21(2)

For each foreign country, the applicable tax treaty article, the number of months in prior years you claimed the exemption, 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
PEOPLES REPUBLIC OF CHINA	20(C)	12	5000
PEOPLES REPUBLIC OF CHINA	20(B)	12	3000

(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No

Form 1040NR-EZ (2010)



When do I file a non-resident income tax return?

The Filing Deadline is

April 18, 2011

If you are filing

Forms 8843 **AND** 1040NR/1040NR-EZ

June 15, 2011

If you are required

to file **ONLY** Form 8843 or Form 1040NR /
1040NR-EZ with no wages subject to
withholding



Remember!

**Where do I file
non-resident
income tax returns?**

**Internal Revenue Service
Austin, Texas 73301-0215**



Additional Issue for

**Social Security and Medicare
Taxes were incorrectly
withheld from my wages.**

What can I do?



FIRST, **Contact your Employer.**

Ask for a Refund.

If they refuse, then file a claim
for a refund with the IRS. Use
Form 843 to do this.

Claiming a Refund of Social Security and Medicare Tax from IRS

Form **843**

(Rev. February 2008)

Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

▶ See separate instructions.

OMB No. 1545-0024

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes) shown on line 3,
- (b) an abatement of employment 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 (use the appropriate amended income 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 From / / to / /	2 Amount to be refunded or abated \$
3 Type of tax. Indicate the type of tax to be refunded or abated or to which the interest, penalty, or addition to tax is related. <input checked="" type="checkbox"/> Employment <input type="checkbox"/> Estate <input type="checkbox"/> Gift <input type="checkbox"/> Excise (see instructions) <input type="checkbox"/> Income	
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: _____	

Suggested Explanation

- 5a Interest, penalties, and additions to tax.** Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)
- Interest was assessed as a result of IRS errors or delays.
- A penalty or addition to tax was the result of erroneous written advice from the IRS.
- Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

b Dates of payment ► _____

- 6 Original return.** Indicate the type of return filed to which the tax, interest, penalty, or addition to tax relates.
- 706 709 940 941 943 945
- 990-PF 1040 1120 4720 Other (specify) ► _____

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

I am a nonresident alien student [or scholar] in F-1 [or J-1] visa status. Section 3121 (b) (19) of the Internal Revenue Code and the regulations thereunder state that an NRA student [or scholar] on an F-1 [or J-1] is not liable for paying Social Security (SS) and Medicare (MC) taxes on wages as long as s/he remains an NRA under the residency rules stated in Section 7701 (b) of the Internal Revenue Code. I state that, in calendar year 2007, I was an NRA student [or scholar] and not liable for the SS and MC tax. I hereby ask for a refund of the SS and MC taxes withheld from my wages. I have asked my employer for a refund of these taxes and been refused.

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

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

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

Date _____

Signature (spouse, if joint return) _____

Date _____

Paid Preparer's Use Only

Preparer's signature ► _____

Date _____

Check if self-employed

Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code ► _____

EIN _____

Phone no. () _____

Additional Statement

Attach statement to Form 843

- If you cannot obtain reimbursement from the employer, you will need a signed statement from the employer. It should indicate you have not authorized them to file a claim, nor have you been reimbursed by the employer for the amount over-withheld.

Attachments to Form 843

F-1 Students

- Copy of W-2
- Copy of Form I-94
- Copy of your valid entry visa
- Copy of Form I-20
- If on OPT, copy of your EAD Card
- Form 8316
- Copy of 1040NR-EZ
- If you changed your visa category, copy of Form I-797

J-1 Exchange Visitors

- Same as student except
- Copy of DS-2019 (instead of Form I-20)

Where do I mail Form 843 to?

File the claim, with attachments, to the IRS Center where the employer's returns were filed.

For New York State:

Internal Revenue Service
Cincinnati, OH 45999-0005



Forms and Publications

ON THE WEB

www.irs.gov

www.buffalo.edu/intlservices

PHONE ORDERS

1-800-829-3676



IRS Resources

- IRS International Customer Service:
(267) 941-1000 (new number)
- IRS Toll Free Number – **1-800-829-1040**
(The IRS International Customer Service number is much better than this number.)

Thank You For Coming!