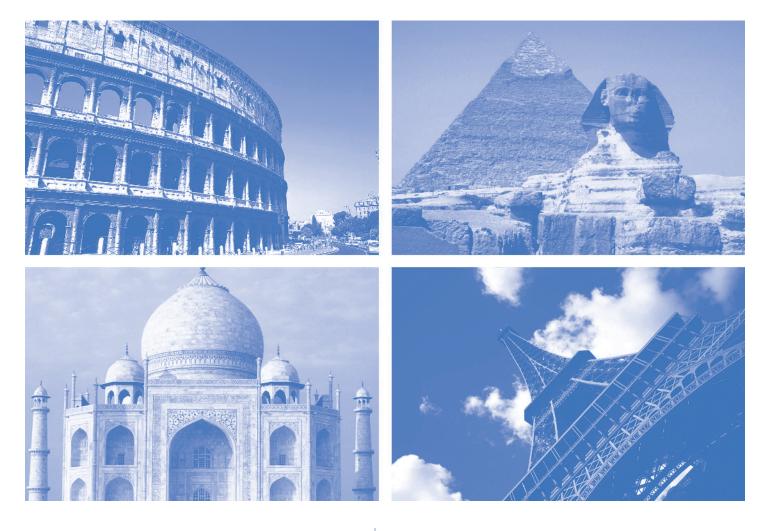
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# VITA/TCE Foreign Student and Scholar Test Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE) 2011 RETURNS





Take your VITA/TCE training online at **www.irs.gov** (keyword: Link and Learn Taxes) with online testing, immediate scoring, feedback and more. Gain experience using the Electronic Software Practice Lab!

### How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/ TCE Training Supplement mid-December. To access this publication, in the upper right hand corner of www.irs.gov, type in "Pub 4491X" in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type "volunteer alerts", in the search field to access all tax alerts.

in the second se	S
Volunteer Standards o	f Conduct
VITA/TCE Progr	ams
The mission of the VITA/TCE return preparation por satisfying their tax responsibilities by providing free greatest degree of public trust, volunteers are required conduct and provide quality service.	e tax return preparation. To establish the
All VITA/TCE volunteers must complete the Volunt Form 13615, Volunteer Standards of Conduct Agre addition, return preparers, quality reviewers, and V law prior to signing this form. This form is not valid instructor, or IRS contact confirms the volunteer's	eement prior to working at a VITA/TCE site. In /ITA/TCE tax law instructors must certify in tax I until the site coordinator, sponsoring partner,
As a volunteer participant in the VITA/TCE Progra	ms, I will:
<ol> <li>Follow the Quality Site Requirements (QSR).</li> </ol>	4) Not knowingly prepare false returns.
<ol> <li>Not accept payment or solicit donations for federal or state tax return preparation.</li> </ol>	<ol> <li>Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE</li> </ol>
<ol> <li>Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.</li> </ol>	<ul><li>Programs.</li><li>6) Treat all taxpayers in a professional, courteous, and respectful manner.</li></ul>
Failure to comply with these standards could resul	It in, but is not limited to, the following:
Removal from the VITA/TCE Programs and in	iclusion on volunteer registry;
Deactivation of your Partner's VITA/TCE EFIN	N (electronic ID number);
Removal of all IRS products, supplies, loaned	l equipment, and taxpayer information;
Termination of the sponsoring organizations p	partnership with IRS;
Termination of sponsoring organization grant	funds; and
Subjection to criminal investigations	

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### **Confidentiality Statement:**

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

# 2011 VITA/TCE Foreign Student Test for Volunteers

Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare seven tax returns using Form 1040NR, Form 1040NR-EZ and/or Form 8843 and then answer 60 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

The test is divided into three parts:

Part 1 – You must answer 14 of the 17 questions correctly.

Part 2 – You must answer 17 of the 21 questions correctly.

Part 3 – You must answer 18 of the 22 questions correctly.

Part 1 consists of 13 true/false questions and 4 scenario-based multiple choice questions on determining residency status and Form 8843.

Part 2 consists of 7 true/false and 14 scenario-based multiple choice questions on taxability of income and Form 1040NR-EZ.

Part 3 consists of 6 multiple choice or true/false questions and 16 scenario-based multiple choice questions on taxability of income, Form 1040NR, and Form 843.

In all three parts of the test, the scenarios require you to complete applicable tax forms to answer the multiple choice questions.

Please complete this test on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this test.

Volunteers who use tax preparation software to complete the test need to make sure they are using the final 2011 version.

### **Test Answer Sheet**

Name

Record all your answers on this tear-out page. Your Instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign the Form 13615, Volunteer Agreement.

### Privacy Act Notice

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

### Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Questio	n Answer
Part 1,	<b>Residency Status</b>
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Part 1,	Scenario 1
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16	
17	
Total An	swers Correct:
Total Q	uestions: 17
Passin	g Score: 14 of 17

Questio	
Part 2, Incom	Taxability of
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22	
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24	
Part 2,	Scenario 1
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Part 2,	Scenario 2
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	Scenario 3
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38	
Total Ar	nswers Correct:
Total Q	uestions: 21
Passin	g Score: 17 of 21

Questic	on Answer
Part 3	, Form 1040NR
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Part 3	, Scenario 1
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Part 3	, Scenario 2
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Part 3	, Scenario 3
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60	
Total A	nswers Correct:
Total C	uestions: 22
Passir	ng Score: 18 of 22

### Introduction

Part 1 of the VITA/TCE certification Foreign Student test covers determining residency status and Form 8843. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

- Anya arrived in the United States on August 1, 2011 in F-1 immigration status. She had never been to the United States before and she did not change immigration status during 2011. For federal income tax purposes, Anya is a nonresident alien for 2011.
  - A. True
  - B. False
- 2. Kei came to the United States in 2004 in F-1 immigration status to study engineering. He has not left the country nor has he changed immigration status. For federal income purposes, Kei is a resident for 2011.
  - A. True
  - B. False
- Miguel is a visiting professor at the local university. He entered the United States in J-1 immigration status on May 18, 2010. For federal income tax purposes, Miguel is a resident alien for 2011.
  - A. True
  - B. False
- **4.** Dina served as a visiting scholar from August 2008 through May 2009. In April of 2011, Dina returned to the United States and served another year as a visiting scholar. For federal income tax purposes, Dina is a resident for 2011.
  - A. True
  - B. False
- **5.** Hans came to the United States in F-2 immigration status on July 11, 2011. He has not changed his immigration status. For federal income tax purposes, Hans is a nonresident alien for 2011.
  - A. True
  - B. False
- **6.** Celina is an F-1 student who has been in the United States since August 6, 2008. Celina does not need to file Form 8843 for 2011.
  - A. True
  - B. False

- 7. Devesh is an F-1 student from India who has been in the United States since June 21, 2005. Devesh does not need to file Form 8843 for 2011.
  - A. True
  - B. False
- Kimberly is the wife of Albert who is an F-1 student. Kimberly has been in F-2 immigration status since her arrival on December 14, 2011. Kimberly needs to file Form 8843 for 2011.
  - A. True
  - B. False
- **9.** Kimberly and Albert from Question 8 have a child who is with them in F-2 status. Kimberly and Albert do not need to file Form 8843 for their child.
  - A. True
  - B. False
- Jasmine is an F-1 student and her husband, Carlton is also an F-1 student. They have a daughter who was born in the United States. Jasmine and Carlton do not need to file a Form 8843 for their daughter.
  - A. True
  - B. False
- Manfred is from Germany and is a Ph.D. student in biology who is going to defend his dissertation in April. He arrived in the U.S. as a student on July 13, 2004. Manfred is a resident alien for tax purposes.
  - A. True
  - B. False
- **12.** Manoj is a senior majoring in computer science. He is in the U.S under an F-1 visa from India. He transferred from an Indian school and arrived in the US on August 12, 2009. Manoj worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May, 2012. The company issued him Form 1099-MISC.

For tax purposes, Manoj must be a resident alien since the company issued him a Form 1099-MISC.

- A. True
- B. False

**13.** Novita is an undergraduate from Indonesia who first arrived in the U.S. under an F-1 visa on August 10, 2011. She does not have a TIN and she did not work nor receive a scholarship in 2011.

Novita must file Form 8843. Since she is only required to file Form 8843, she has until June 15, 2011 to file the form.

A. True

B. False

# Part 1, Scenario 1: Tao X. Ku

Use the following information to prepare Form 8843.

Tao X. Ku, came to the U.S. to study on August 15, 2011, under an F-1 visa. His passport number is 4682936 and it was issued by his home country of Singapore. His home address is 5466 Elm St., Singapore. His address at school is Metro College, 401 Metro St., Summit Hall, Chicago, IL 60000.

Tao is attending Metro Community College, 401 Metro Street, Chicago, IL 60000, telephone 312-555-XXXX. His specialized program is nursing and the director is Professor Doris P. Doll, also at 401 Metro Street, Chicago, IL 60000, telephone 312-555-XXXX ext. 1267.

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

immail Revenue Service       beginning       .2011, and endring       .2014, and en	enertm	8843		F	or use by alie	ical Condit n individuals or ember 31, 2011, or	ıly.		201	1
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a minute       Addresses only if our are filing this or by itself and defeases only if our are filing this or by itself and defeases only if our are filing this or by itself and defeases only if our are filing this or by our participation of the defease of the defe	our me	and millio			Last hame		104/0.0.	taxpayer identifica	auon number, n	any
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15	compet	ne name of the charitable sports event(s) in the United States in which you competed dur ition ▶	
16	event(s	he name(s) and employer identification number(s) of the charitable organization(s) that	
		ou must attach a statement to verify that all of the net proceeds of the sports event(s) were c ation(s) listed on line 16.	contributed to the charital
Part		dividuals With a Medical Condition or Medical Problem	
17a	Describ	e the medical condition or medical problem that prevented you from leaving the United State	es 🕨
b	Enter th	e date you intended to leave the United States prior to the onset of the medical condition or n 17a ▶	
С	Enter th	e date you actually left the United States ►	
18		an's Statement:	
	I certify	that	
		Name of taxpayer	
		Physician's or other medical official's address and telephone number	
		Physician's or other medical official's address and telephone number	Date
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To answer the following multiple choice questions, refer to the Form 8843 you completed for Tao X. Ku.

- 14. What information should be entered on line 1b?
  - A. F-1, January 1, 2011
  - B. F-1, August 15, 2011
  - C. F-1
  - D. Leave blank
- **15.** What are the number of days listed on line 4b.
  - A. 365
  - B. 139
  - C. 0
- 16. What sections will Tao need to complete?
  - A. Part I only
  - B. Parts III only
  - C. Parts I and III
  - D. Parts I, II and III
- 17. What is the due date of Tao's Form 8843 for tax year 2011?
  - A. April 17, 2012
  - B. April 15, 2012
  - C. June 15, 2012
  - D. October 15, 2012

### Introduction

This second segment of the VITA/TCE certification test includes 7 true/false and 14 scenario-based multiple choice questions on taxability of income and Form 1040NR-EZ.

Allow approximately 45 minutes to complete this segment.

- **18.** DeBorah, a degree candidate in the United States under a J-1 student visa, received a tuition waiver from the university. She did not have to perform any services to get this waiver. This waiver is not taxable.
  - A. True
  - B. False
- **19.** Devin received \$419 of interest on his personal bank account. He is an international student from Ireland on an F-1 visa. He arrived in the United States in 2010. Patrick's interest income is taxable.
  - A. True
  - B. False
- **20.** Darrien has a teaching assistantship under a J-1 visa. The school reports his wages of \$6,250 on Form W-2. Darrien does not need to include this income on his tax return.
  - A. True
  - B. False
- Miya is a J-1 student from the People's Republic of China. She earned \$3,550 in wages in 2011. Her wages are reported to her on Form 1042-S (box 1, Income Code 19). Miya will have to pay tax on her wages.
  - A. True
  - B. False
- **22.** Thandiwe is an international student from South Africa. She earned \$12 of dividend income on her investment in the U.S. stock market. Thandiwe must report this income on her tax return.
  - A. True
  - B. False
- **23**. Stephen is on the tennis team and in the U.S. under an F-1 visa from Argentina. He arrived on August 7, 2011 on a full athletic scholarship that includes payments for his room and board. Stephen has received a 1042-S (box 1, code 15 and box 2, \$8,000). The amount of his scholarship for room and board is taxable.
  - A. True
  - B. False

- 24. Samuel is in the U.S. under an F-1 visa. He arrived from Ghana on August 6, 2011. Samuel worked in the library and earned \$1,600 in wages and had income tax withholding of \$160. Samuel just needs to file Form 8843 and is not required to file Form 1040NR-EZ. He needs to go back to his employer to get a refund of the federal income taxes withheld.
  - A. True
  - B. False

### Part 2, Scenario 1: Marte Krause

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

Marte Krause, a citizen of Germany, came to the United States on an F-1 visa (number 3344123344) on August 1, 2010.

She has remained in the country since then and is a full-time student at the local university. Marte, born April 15, 1990, is single. She began working at the university on January 3, 2011. She filed the proper withholding and treaty forms with the university payroll office before beginning her job.

Marte's address in Germany is 420 East Court, Any City, Germany. If she is entitled to a refund, she wants it mailed to her. She doesn't want to designate anyone to discuss her return with the IRS. She did not take any affirmative steps to apply for permanent residence in the U.S. She will not be taxed in her home country on her U.S. income.

Using the following information (Form 1042-S and Form W-2), complete Marte's federal income tax return. (Marte would also need to file Form 8843, but assume that she has already completed that on her own.)

-	oyer identification number (EIN)			1 Wa	ges, tips, other compensation 3.580.0		Federal income	306.00
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122 N	E UNIVERSITY MAIN STREET N, NEW YORK 14200				dicare wages and tips cial security tips		Medicare tax wi Allocated tips	thheld
d Contr	rol number			9		10	Dependent care	benefits
MAR 233 N GERN TOW	oyee's first name and initial Last TE KRAUSE MAIN STREET MAN HALL N, NEW YORK 14200 oyee's address and ZIP code			13 Stat emp 14 Oth	loyee plan ack pay	Соте 12t Соте 12c Соте 12c	,	
NY	Employer's state ID number	16 State wages, tips, etc. 3,580.00	17 State incom 79.00	e tax	18 Local wages, tips, etc.	<b>19</b> Lo	ocal income tax	20 Locality nam
orm -	V-2 Wage and Tax Statement - To Be Filed With Employee's	100 <del>000</del>	2011	I	Department o	f the T	reasury-Interna	I Revenue Servic

Department Internal Reve	of the Treasury	bject to W	ithholding		PRO-RAT	A BASIS	20 repo			Copy B or Recipient
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax	rate		7 Fed	eral tax with	hheld	0
code		allowances		0.5	antine ande	1000	8 With	holding by	other agents	
19	9,000		0		nption code	04		al withholdir	ng credit	
10 Amo	unt repaid to recipient	t		14		's U.S. TIN		<u>۲</u>		X-XXXX
					×	SSN or IT			EIN	QI-EIN
-	holding agent's EIN ►		X-XXXXXX	15	Recipient	's foreign ta	ax identi	ifying num	ber, if any	16 Country code
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12d City of	or town, province or sta	ate, country, ZIF	or foreign postal code	190	City or to	wn, provin	nce or st	tate, coun	try, ZIP or f	oreign postal code
TOWN	NY 14200	-	-							-
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MARTE	KRAUSE					N.		5		
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233 MAI	N STREET									
	tional address line (ro	om or suite no.	)	22	Recipient	account r	number	(optional)		
GERMA	NHALL									
		ate, country, ZIP	or foreign postal code	23	State inco	me tax with	held 24	4 Payer's	state tax no.	25 Name of state
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orm <b>1040</b>	NK-EZ	U.S.	Income Tax	Return for C	Certain		OMB No. 15	545-0074	
Department of th nternal Revenue	e Treasury Service	Nonres	ident Aliens	With No De	pendents	6	201	11	
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iling Status	1 1 3	ngle nonresident alien	2 🗌 Ma	rried nonresident	alien				
,	-	es, salaries, tips, etc. At	ttach Form(s) W-2 (s	ee instructions)		3			
Attach	4 Taxa	able refunds, credits, or	offsets of state and	ocal income taxe	s (see instruc	tions) 4			
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ax was		tract line 11 from line 10	New Contraction of the Contract of the Contrac					_	
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	14 Taxa	able income. Subtract lin	ne 13 from line 12. If I	ne 13 is more thar	n line 12, enter	-0- 14	E C		
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	16 Unre	eported social security a	nd Medicare tax from	n Form: a 41	137 <b>b</b> 🗌 8	919 16	60 (C)		
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out do not	18a Fede	eral income tax withheld	from Form(s) W-2 an	d 1099-R 18a					
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nstructions.		62							
	000000								
	24 Amo	unt of line 22 you want appl	ied to your 2012 estim	ated tax 🕨 24	[				
Amount		unt you owe. Subtract line			, see instructio	ns 🕨 25	1		
You Owe	26 Estin	nated tax penalty (see ins	tructions). Also includ	e on line 25   26	linge ar sana				
Third	Do you want	to allow another person to	discuss this return with t	he IRS (see instruct	ions)?	es. Complete	e the following.	N	
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Designee	Designee's name		Pho no.			er (PIN)			
Sign	Under penalti	ies of perjury, I declare that I hey are true, correct, and acc	have examined this return	and accompanying s	chedules and sta	tements, and	to the best of my	y knowled	
Here		er than taxpayer) is based on a				oorea aaring	, the tax year. Di	solai duon	
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Schedule OI- Other Information (see instructions) Answer all questions         A       Of what country or countries were you a citizen or national during the tax year?         B       In what country did you claim residence for tax purposes during the tax year?         C       Have you ever applied to be a green card holder (lawful permanent resident) of the United States? <pre>Ves</pre> D       Were you ever:	Page				DNR-EZ (2011)	orm
B       In what country did you claim residence for tax purposes during the tax year?         C       Have you ever applied to be a green card holder (lawful permanent resident) of the United States?       □         D       Were you ever:       1.       A U.S. citizen?       □         2.       A green card holder (lawful permanent resident) of the United States?       □       Yes         D       Were you ever:       1.       A U.S. citizen?       □       Yes         If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.       If yes       If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.       If yes         F       Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       □       Ves         If you answerd "Yes," indicate the date and nature of the change.       .       .       .         G       List all dates you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       .       .       .         Date entered united States       Date departed United States during 2011 (see instructions).       Note. If you area resident of Canada or Mexico AND commute to work in the United States during 2009       .       .       .         Date entered United States       Date departed United States       .       .       .       .			structions)	6255 SU 80	Schedule OI- Oth	
C       Have you ever applied to be a green card holder (lawful permanent resident) of the United States?       □ Yes         D       Were you ever:       1.       A U.S. citizen?       □ Yes         1. A U.S. citizen?       □ Yes       □ Yes       □ Yes         If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.       □ Yes         If you answer "Yes" indicate the date and nature of the change.       □ Yes         If you answere "Yes", indicate the date and nature of the change.       □         G       List all dates you entered and left the United States during 2011 (see instructions).       Note. If you are aresident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico AND commute to work in the United States at requent mm/dd/y         Intervel United States       Date departed United States       Imm/dd/y         Imm/dd/y       Imm/dd/y       Imm/dd/y       Imm/dd/y         If "yes," give the latest year and form number you filed >				nal during the tax year?	what country or countries were you a citizen or nati	A
D       Were you ever:				s during the tax year?	what country did you claim residence for tax purpos	3
1.       A U.S. citizen?       □ see         2.       A green card holder (lawful permanent resident) of the United States?       □ see         1f you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.       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. imm status on the last day of the tax year.       □ yes         F       Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       □ yes         G       List all dates you entered and left the United States during 2011 (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 □         Date entered United States       Date departed United States       □ ate entered United States       □ and a mm/dd/yy         H       Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during 2009	🗆 No	🗌 Yes 🛛	the United States?	permanent resident) of	we you ever applied to be a green card holder (lawfu	C
status on the last day of the tax year.          F       Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       □ Yes         If you answered "Yes," indicate the date and nature of the change.       □         G       List all dates you entered and left the United States during 2011 (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 □         Date entered United States       Date departed United States mm/dd/yy       □       □       □         Date entered United States       Date departed United States mm/dd/yy       □       □       □         Income tax (including vacation, nonworkdays, and partial days) you were present in the United States during 2009				the United States?	A U.S. citizen?	D
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<ul> <li>I Did you file a U.S. income tax return for any prior year?</li></ul>		I States during	/ere present in the United	and partial days) you v	ve number of days (including vacation, nonworkdays	4
<ul> <li>J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) and (2) below. See Pub. 901 for more information on tax treaties.</li> <li>1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instruction</li> <li>(a) Country</li> <li>(b) Tax treaty article</li> <li>(c) Number of months in prior tax years income in current to article</li> <li>(d) Amount of exempt income in the columns below. Attach Form 8833 if required (see instruction</li> </ul>		🗆 Yes 🗌			d you file a U.S. income tax return for any prior year	
(a) Country       (b) Tax treaty article       (c) Number of months claimed in prior tax years       (d) Amount of exempt income in the columns below. Attach Form 8833 if required (see instruction)         (a) Country       (b) Tax treaty article       (c) Number of months claimed in prior tax years       (d) Amount of exempt income in current to an income in current to article         (e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5       Yes         2.       Were you subject to tax in a foreign country on any of the income shown in 1(d) above?       Yes				on from income tax unc		J
(a) Country       article       claimed in prior tax years       income in current to         (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?						
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?		(d) Amount of exem income in current tax			(a) Country	
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?						
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?						
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?			ne 5	not enter it on line 3 or l	L Enter this amount on Form 1040NR-EZ, line 6, Do	e) T
Form <b>1040NR-</b>						
		Yes Form 1040NR-E2	n 1(d) above?	y of the income shown	Were you subject to tax in a foreign country on a	

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

- 25. What amount is entered on line 3 of Form 1040NR-EZ?
  - A. \$3,580
  - B. \$9,000
  - C. Marte does not need to report her wages from Form W-2
- 26. What amount is entered on line 10 of Form 1040NR-EZ?
  - A. \$5,580
  - B. \$3,580
  - C. \$0
  - D. \$3,501
- 27. What amount is entered on line 15 of Form 1040NR-EZ?
  - A. \$1
  - B. \$3,580
  - C. \$0
  - D. \$80
- 28. What amount is entered on line 21 of Form 1040NR-EZ?
  - A. \$306
  - B. \$0
  - C. \$3,380
  - D. \$2,000
- 29. Does Marte have excess federal income taxes withheld?
  - A. Yes
  - B. No

## Part 2, Scenario 2: Raji Singh

Use the following information to prepare Form 1040NR-EZ

Raji Singh, a citizen of India, came to the United States on an F-1 visa (number 88779914) on August 3, 2010. He has remained in the country since then and is a full-time student at the local university.

Raji was born on October 17, 1988, and is single. He filed the proper treaty and withholding forms with the university payroll office before beginning as a graduate research assistant in 2011. His address in India is 900 Dali Road, Anywhere, India.

If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss his return with the IRS. Raji has not taken any steps to apply for permanent residence in the U.S.

He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Raji's federal income tax return. (He has already completed his Form 8843.)

	a Employee's social security number	OMB No. 1545-0008	Safe, accurate, FAST! Use		e IRS website a s.gov/efile
b Employer identification num	nber (EIN)	1 W	ages, tips, other compensation	2 Federal income	tax withheld
XX-XXXXXXX			25,968.00	D	2,412.0
c Employer's name, address,	and ZIP code	3 S	ocial security wages	4 Social security ta	ax withheld
FIRST UNIVERSITY 489 MAIN STREET		5 N	fedicare wages and tips	6 Medicare tax wit	thheld
TOWN, NEW YORK	14200	7 S	ocial security tips	8 Allocated tips	
d Control number		9		10 Dependent care	benefits
e Employee's first name and	initial Last name	Suff. 11 N	lonqualified plans	12a See instructions	s for box 12
RAJI SINGH 23 INDIA BLVD TOWN, NEW YORK f Employee's address and ZII	P code	14 0		12c 2 12c 2 12d 2 2 2 2 2 2 2 2 2 2 2 2 2	
15 State         Employer's state ID           NY         XX-XXXXXXX		17 State income tax 258.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality nan
wage	e and Tax – ment C Employee's FEDERAL Tax Return.	2011	Department o	f the Treasury—Internal	Revenue Servie

								Version A,	5.00 <b>.</b> 5.0000
-orm <b>1040</b>	NR-EZ	U.S.	Income T	ax Return fo	r Certair	1	-	OMB No. 1545	5-0074
Department of th nternal Revenue	e Treasury Service			ns With No I				201	1
	Your first nam	e and initial	L	ast name			Identifyin	ng number (see in	struction
Print clearly	Desethere	address (number, street, and			1				
See	Present nome	address (number, street, and	apt. no., or rural rol	ite). If you have a P.O. b	ox, see instructio	ns.			
separate nstructions.	City, town or p	oost office, state, and ZIP code	e. If you have a fore	ign address, see instruc	tions.				
11511 00110115.	· · · · · · · · · · · · · · · · · · ·		274 						
	Foreign cou	ntry name	F	oreign province/cour	nty		Foreigr	n postal code	1
Filing Status Check only one box		ngle nonresident alien	2	Married nonresid	lent alien				
	3 Wag	es, salaries, tips, etc. At	ttach Form(s) W	I-2 (see instruction	s)		. 3		
Attach Form(s)	200 A 200 CONT	ble refunds, credits, or					·		_
W-2 or		arship and fellowship grant			1	structions	5		_
1042-S	2015 (C.C.) (C.C.)	income exempt by a tre			6				
nere.	200 33251	lines 3, 4, and 5		12 12 12 12 12 12 12 12 12 12 12 12 12 1	• • • • •	· 1	. 7		-
Also		larship and fellowship gr ent loan interest deduc			8				
attach		ract the sum of line 8 and				ome	. 10		
<sup>-</sup> orm(s) I099-R if		ized deductions (see in					. 11		
ax was		ract line 11 from line 10	New York and the state of the second s				12		+
vithheld.		notion (see instructions)					. 13		-
	10170 0787770	ble income. Subtract lir	The second second second						-
		Find your tax in the Tax					15		
	1.120247 2.12124-0.00	ported social security a	the second secon		_4137 b	8919			-
Enclose,		lines 15 and 16. This is	VA DESIGNATION OF				17		
out do not	10.00 million 10.00 million 2000	ral income tax withheld	• Vol. 100	1	18a				
attach, any									
payment.	b Federal income tax withheld from Form(s) 1042-S 18b 19 2011 estimated tax payments and amount applied from 2010 return 19								
	20 Cred	Credit for amount paid with Form 1040-C							
	21 Add	lines 18a through 20. Th	hese are your <b>t</b> e	otal payments	<u></u>	a .	21		
Refund	22 If line	21 is more than line 17, s	ubtract line 17 fro	om line 21. This is the	e amount you <b>o</b>	verpaid	22		
	23a Amo	unt of line 22 you want	refunded to yo	ou.			2		
	If Form 8888 is attached, check here								_
		ing number		c Type:	Checking	Saving	6		
Direct	25,250 250,250,250,550	unt number							
deposit?		u want your refund che		n address outside	the United S	tates no	ot		
See nstructions.	snow	n above, enter that add	dress here:						
			0010			r			
Amount		int of line 22 you want appl			24	untions .	25		
You Owe	25 Amo	unt you owe. Subtract line ated tax penalty (see ins	tructions). Also i	nclude on line 25	26	cuons	25		
Third	Do you want	to allow another person to	discuss this return	with the IRS (see inst	ructions)?	] Yes. C	omplete the	o following.	
Party									
Designee	Designee's Phone Personal ident name ► no. ► number (PIN)								
Sign			ne best of my k	nowled					
Sign Here	and belief, the	ey are true, correct, and acc r than taxpayer) is based on a	urately list all amor	unts and sources of U.	S. source income	e I receive	ed during the	tax year. Decl	aration
Keep a copy of his return for our records.	Your sig	nature		Date	Your	occupatio	n in the Unite	d States	
Paid	Print/Type prepa	irer's name	Preparer's signatu	ire	Date		Check 🗌 i	PTIN	
Preparer							self-employe	d	
	Firm's name					Firm's	EIN ►		
Jac Only	Firm's address					Phone			
	Mark States and States and States	and Paperwork Reduction			and a state of the second second second	534N	and the second se	1040NR-E	=7 .00.

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United Stat 2009, 2010, and 2011	. Yes No . Yes No . Yes No our U.S. immigratio
<ul> <li>B In what country did you claim residence for tax purposes during the tax year?</li> <li>C Have you ever applied to be a green card holder (lawful permanent resident) of the United States?</li></ul>	. Yes No . Yes No . Yes No our U.S. immigratio
Have you ever applied to be a green card holder (lawful permanent resident) of the United States?          Were you ever:       1.       A U.S. citizen?       2.         A green card holder (lawful permanent resident) of the United States?       1.       A U.S. citizen?         2.       A green card holder (lawful permanent resident) of the United States?       1.         4.       A green card holder (lawful permanent resident) of the United States?       1.         5.       A green card holder (lawful permanent resident) of the United States?       1.         6.       If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.       1.         6.       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 you status on the last day of the tax year.       1.         6.       Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       1.         7.       Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       1.         8.       List all dates you entered and left the United States during 2011 (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       1.         1       Date entered United States       Date departed United States mm/dd/yy mm       1.         1       Give	. Yes No. . Yes No. . Yes No. . Yes No. . Yes No.
<ul> <li>D Were you ever: <ol> <li>A U.S. citizen?</li> <li>A green card holder (lawful permanent resident) of the United States?</li> <li>If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.</li> </ol> </li> <li>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 you status on the last day of the tax year.</li> <li>Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?</li> <li>Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?</li> <li>If you answered "Yes," indicate the date and nature of the change.</li> <li>List all dates you entered and left the United States during 2011 (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</li> <li>Date entered United States Date departed United States mm/dd/yy</li> <li>Matter and the states Date departed United States mm/dd/yy</li> <li>Matter and the states Date departed United States at frequent intervals, check the box for Canada or Mexico and skip to item H</li> <li>Date entered United States Date departed United States mm/dd/yy</li> <li>Matter and the states Date departed United States at frequent mm/dd/yy</li> <li>Matter and the states Date departed United States mm/dd/yy</li> <li>Matter and the United States Date departed mm/dd/yy</li> </ul>	. Yes No. . Yes No. . U.S. immigratio
<ul> <li>A U.S. citizen?</li> <li>A green card holder (lawful permanent resident) of the United States?</li> <li>If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.</li> <li>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 yor status on the last day of the tax year.</li> <li>F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?</li> <li>If you answered "Yes," indicate the date and nature of the change.</li> <li>If you answered "Yes," indicate the date and nature of the change.</li> <li>C List all dates you entered and left the United States during 2011 (see instructions).</li> <li>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</li> <li>Date entered United States Date departed United States mm/dd/yy mm/dd/yy</li></ul>	. Yes No
<ul> <li>status on the last day of the tax year.</li> <li>Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?</li></ul>	. 🏾 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 2011 (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	
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       Image: Commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H         Image: Date entered United States mm/dd/yy       Image: Date departed United States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Image: Date departed united States mm/dd/yy         Image: Date entered United States mm/dd/yy       Image: Date departed united States mm/dd/yy       Im	Canada 🗌 Mexic
mm/dd/yy     mm/dd/yy       mm/dd/yy     m	
2009 , 2010 , and 2011	n/dd/yy
Did vou file a U.S. income tax return for any prior year?	
If "Yes," give the latest year and form number you filed ▶	. 🗌 Yes 🗌 No
<ul> <li>J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with complete (1) and (2) below. See Pub. 901 for more information on tax treaties.</li> <li>1. Enter the name of the country, the applicable tax treaty article, the number of months in prior year treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see the second secon</li></ul>	ears you claimed th
	Amount of exempt
	me in current tax year
<ul> <li>(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5</li> <li>Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li> </ul>	

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

- 30. What amount is entered on line 3 of Form 1040NR-EZ?
  - A. \$5,700
  - B. \$2,412
  - C. \$25,968
  - D. \$0
- 31. What amount is entered on line 11 of Form 1040NR-EZ?
  - A. \$5,800
  - B. \$0
  - C. \$10,700
  - D. \$258
- 32. What amount is entered on line 15 of Form 1040NR-EZ?
  - A. \$2,046
  - B. \$1,663
  - C. \$1,896
  - D. \$0
- 33. What amount is entered on line 22 of Form 1040NR-EZ?
  - A. \$2,412
  - B. \$366
  - C. \$258
  - D. \$0
- 34. Does Raji have excess federal income taxes withheld?
  - A. Yes
  - B. No

## Part 2, Scenario 3: Jean-Paul Robert

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

Jean-Paul Robert is a resident of France (visa number 987654321). He arrived in the United States on an F-1 visa on September 1, 2008 as a full-time student. Jean-Paul is 22 years old and single. His address in France is 15 Rue.

Jean-Paul has not taken any affirmative steps to apply for permanent residence in the United States.

He will not be taxed by the French government on the income he has earned in the United States. Assume Jean-Paul has already completed his Form 8843, and prepare his federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. They do not issue Forms 1042-S.

		XXX-XX-XXXX	OMB No. 154	5-0008	FAST! Use		rs.gov/efile
b Emp	loyer identification number (EIN	0		1 Wag	ges, tips, other compensation	2 Federal income	tax withheld
	XXXXXX				4,000.00	-	60.00
c Emp	loyer's name, address, and ZIP	code		3 So	cial security wages	4 Social security	ax withheld
COL	LEGE TOWN UNIVER	RSITY					
23 S	OUTHWEST STREET			5 Me	dicare wages and tips	6 Medicare tax w	thheld
COL	LEGE TOWN, VA 230	000			1.1		
	65			7 50	cial security tips	8 Allocated tips	
d Cont	rol number			9		10 Dependent care	benefits
e Emp	loyee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instruction	s for box 12
						o d e	
JEAN	-PAUL ROBERT			13 Stati emp	utory Retirement Third-party loyee plan sick pay	12b	
10 M	AIN STREET					d	
FRA	NCE TOWERS			14 Oth	er	12c	
COL	LEGE TOWN, VA 230	00				12d	
						Con	
f Empl	oyee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam
VA	XX-XXXXXXX	4,000.00	0.00				
	F.						
_				0		(m. <del>.</del>	
orm	N-2 Wage and Statement		2073	J	Department of	f the Treasury—Interna	I Revenue Servic
-	To Bo Filed With Employ	yee's FEDERAL Tax Return.					

Total Addense EZ       U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents         Dependencies       Dependencies       Defendencies       Defendencis       Defendencies <tdd< th=""><th>10/0</th><th>NR_E7</th><th></th><th></th><th></th><th></th><th></th><th>1</th><th>OMB No. 154</th><th>5-0074</th></tdd<>	10/0	NR_E7						1	OMB No. 154	5-0074
Automative data         Visur         Instruction         Meeting number           Print Clearly, See separate instructions.         Present home address (number, street, and gpt. no. or nural route). If you have a P.O. box, see instructions.         Meeting number           See separate instructions.         Foreign country name         Foreign province/country         Foreign postal           Times Status         1         Single nonresident alien         2         Married nonresident alien           Attach Form(s)         3         Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)         3         4           Attach Form(s)         3         Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)         3         4           Attach Form(s)         5         Scholarship and fellowship grants excluded (see instructions)         5         7           Mee         8         Scholarship and fellowship grants excluded (see instructions)         9         1         1           Student deduction (see instructions)         1         1         1         1         1           Student deduction (see instructions)         1         1         1         1         1           Student deduction (see instructions)         11         1         1         1         1         1           Student to se		MN-LZ					te		୭ଲ4	4
Print clearly. See separate instructions.       Present home address (number, street, and apt. no. or nural route). If you have a P.O. box, see instructions.         Filing Status hanks dry one bot       CBy, town or post office, state, and ZIP code. If you have a foreign address, see instructions.       Foreign country name       Foreign province/country       Foreign postal         Attach form(s)       3       Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)       3       4         Attach form(s)       3       Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)       3       4         Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)       3       4         Add lines 3, 4, and 5       -       -       7         Nace as a scholarship and fellowship grants excluded (see instructions)       8       -         Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income       10       10         1039-Ri fi       1       transbie income. Subtract line 11 from line 10.       12         11       transbie income saw withheld from Form(s) 1042-S       18       11         12       transbie income tax withheld from Form(s) 1042-S       18       11         13       transbie income tax withheld from Form(s) 1042-S       18       11       12         13	epartment of the ternal Revenue S	Treasury Service	Nomes	ident Allens W		penden	15		<u>20</u>	
See separate nstructions. <ul> <li>Othy, town or post office, state, and ZIP code. If you have a foreign address, see instructions.</li> <li>City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.</li> </ul> <ul> <li>Foreign country name</li> <li>Foreign province/county</li> <li>Foreign province/county</li> <li>Foreign posta</li> <li>Single nonresident alien</li> <li>Married nonresident alien</li> </ul> Attach Form(s)         3         Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions) <ul> <li>Attach</li> <li>Taxable refunds, credits, or offsets of state and local income taxes (see instructions)</li> <li>Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)</li> <li>Student toan interest deduction (see instructions)</li> <li>Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income</li> <li>Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income</li> <li>Subtract tine 11 from line 10.</li> <li>Student toin 11 from line 10.</li> <li>Student toin 11 from line 10.</li> <li>Student chicome. Subtract line 13 from line 17. This is your otal at a subtract line 13 from line 17.</li> <li>Student chicome saw wat in you have a review of the subtract line 11 from line 12. If line 13 is more than line 12, enter -0-</li> <li>Taxa. Find your tax in the Tax. Table on pages 16 through 24.</li> <li>Student chicome saw wat in your tax in the Tax. Table on pages 16 through 24.</li> <li>Sta federal income tax withheld from Form(s) 104</li></ul>		Your first name	and initial	Last name	1			Identifying	number (see in	struction
See separate instructions.       City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.         Foreign country name       Foreign province/county       Foreign postal         I       Single nonresident alien       2       Married nonresident alien         Attach form(s)       3       Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)       3       4         Attach form(s)       4       Taxable refunds, credits, or offsets of state and local income taxes (see instructions)       5       5         Attach form(s)       5       Scholarship and fellowship grants. Attach form(s) IV-2 (see instructions)       8       4       7         M×2 or fold.es       7       Add lines 3, 4, and 5       7       7       7       7         More point fill       1       temized deductions (see instructions)       8       4       4       7         Subtract line 11 form line 10       10       11       11       11       11       11       11       11       12       11       12       11       12       11       12       11       12       11       12       11       12       11       12       12       12       11       12       11       12       12       12       11       12	rint clearly.	Dresent home	address (sumber street and	ant po, or surel route) if you	have a D.O. have a	aa inatruationa				
City, town or post office, state, and ZiP code. If you have a foreign address, see instructions.       Foreign country name       Foreign province/county       Foreign postal         Filing Status how not box       1       I in Single nonresident alien       2       Married nonresident alien         Attach Form(s)       3       Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)       3       4         Scholarship and fellowship grants. Attach form(s) IV4-2 Sor required statement (see instructions)       3       4         N-2 or 1042-5       Foreign country in the sal of 100 for the sale in all form in (a T. This is your adjusted gross income       10         Ref       Scholarship and fellowship grants excluded (see instructions)       8       1         Jattach       9       Student loan interest eduction (see instructions)       11         Itemized deductions (see instructions)       11       12         Just vast       12       Subtract line 11 from line 10       12         Student loan interest eductions (see instructions)       13       14         Taxable income. Subtract line 12 from line 12. If line 13 is more than line 12, enter -0       14         Itax was       12       Subtract line 31 from line 12. If line 13 is more than line 12, enter -0       14         Ita raxable income tax withheld from Form(s) W-2 and 109-R       14       14       16<	17 F.	Present nome	address (number, street, and	apt. no., or rural route). If you	nave a P.O. box, s	ee instructions				
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See nstructions.       shown above, enter that address here:         24       Amount of line 22 you want applied to your 2012 estimated tax ▶ 24         Amount You Owe       25         26       Estimated tax penalty (see instructions). Also include on line 25       26         Third Party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following personal identification number (PIN)         Designee       Party         Designee       Phone no. ▶         Name       No. ▶         Sign Here       Under penalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the best 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	irect	d Accou	unt number							
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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       26         Third Party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following the following schedules and identification number (PIN)         Designee's name       Phone no.       Personal identification number (PIN)         Sign       Under penalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the best and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year preparer (other than taxpayer) is based on all information of which preparer has any knowledge.         Your signature       Date       Your occupation in the United States	structions.									
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       26         Third Party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following the following schedules and identification number (PIN)         Designee's name       Phone no.       Personal identification number (PIN)         Sign       Under penalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the best and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year preparer (other than taxpayer) is based on all information of which preparer has any knowledge.         Your signature       Date       Your occupation in the United States										
You Owe       26       Estimated tax penalty (see instructions). Also include on line 25       26         Third       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the follow         Party       Designee's name       Phone no.       Personal identification number (PIN)         Sign       Under penalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the best and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year preparer (other than taxpayer) is based on all information of which preparer has any knowledge.         Your signature       Date       Your occupation in the United States		24 Amour	nt of line 22 you want appl	ied to your 2012 estimate	ed tax 🕨 🛛 24					
Third Party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following personal identification number (PIN)         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 or and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year preparer (other than taxpayer) is based on all information of which preparer has any knowledge.         Your signature       Date       Your occupation in the United States						, see instruct	tions ►	25		_
Party       Designee's name       Phone no.       Personal identification number (PIN)         Sign       Under penalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the best and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year preparer (other than taxpayer) is based on all information of which preparer has any knowledge.         Your signature       Date       Your occupation in the United States				20 7940 m 2004 kg 1			_			
Designee       Designee's name       Phone no.       Personal identification number (PIN)       Personal identification number (PIN)         Sign Here       Under penalties of perjury, I declare that I have examined this all amounts and sources of U.S. source income I received during the tax yea preparer (other than taxpayer) is based on all information of which preparer has any knowledge.       Personal identification number (PIN)       Image: Comparison of the best o		Do you want t	o allow another person to o	discuss this return with the	IRS (see instruct	ions)?	Yes. Com	plete the	following.	
Sign     Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year preparer (other than taxpayer) is based on all information of which preparer has any knowledge.     Number (PIN)       Your signature     Date     Your occupation in the United States						Dore	onel iden	tification		
Sign         Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year preparer (other than taxpayer) is based on all information of which preparer has any knowledge.           Your signature         Date         Your occupation in the United States	esignee							tincation		
Here         preparer (other than taxpayer) is based on all information of which preparer has any knowledge.           Keep a copy of his return for         Your signature             Date         Your occupation in the United States	lian	Under penaltie	s of perjury, I declare that I h	have examined this return an	d accompanying s	chedules and s	statements,	and to the	best of my k	nowled
Keep a copy of Your signature Date Your occupation in the United States in sreturn for							received o	during the	ax year. Decl	laration
his return for	2 P P 10	¥	-		L Date	1.24-		the their st	Chater	
	is return for	Your sign	ature		Date	Your oc	cupation in	the United	States	
Paid Print/Type preparer's name Preparer's signature Date Check if PTIN	aid	Print/Type prepar	rer's name	Preparer's signature		Date				
Preparer	A State of the second s						sel	f-employed	4	
Jse Only Firm's name ► Firm's EIN ►		Firm's name 🔹 🕨					Firm's EIN	• ►		
Firm's address ► Phone no.		irm's address 🕨					Phone no.		1040NR-1	

t country did you cla	A	ther Information (see in nswer all questions ational during the tax year	-0	Page i
t country did you cla	es were you a citizen or na	ational during the tax year	r?	
t country did you cla	14.5		r?	
(C) (C	im residence for tax purp			
ou ever applied to be		oses during the tax year?	5 <sub>0</sub>	
ed ever applied to b	e a green card holder (lav	vful permanent resident) c	of the United States? .	🗌 Yes 🗌 No
ou ever:				🗆 Yes 🗆 No
green card holder (la	awful permanent resident	) of the United States?		
answer "Yes" to <b>(1)</b> o	or <b>(2)</b> , see Pub. 519, chap	ter 4, for expatriation rules	s that may apply to you.	
	a tay year	a at a		
ou ever changed you answered "Yes," indi	ur visa type (nonimmigran cate the date and nature	it status) or U.S. immigrat of the change. ►	tion status?	🗌 Yes 🗌 No
f you are a resident	of Canada or Mexico ANI	D commute to work in the	e United States at freque	
entered United States mm/dd/yy	Date departed United State mm/dd/yy	s Date er	ntered United States Date mm/dd/yy	departed United States mm/dd/yy
~				
		4/	$\mathbf{h}$	
	JUIE			d Otataa duriaa
u file a U.S. income t ," give the latest year	ax return for any prior yea r and form number you fil	ar? ed ▶		🗌 Yes 🗌 No
e Exempt from Tax-	If you are claiming exem	ption from income tax un	nder a U.S. income tax tre	
ete (1) and (2) below.	See Pub. 901 for more in	formation on tax treaties.	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 19	
<b>(a)</b> Cou	ntry	(b) Tax treaty	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
		-		
				🗌 Yes 🗌 No
		any of the moonie enemi		
	a green card holder (I answer "Yes" to (1) c had a visa on the la on the last day of the rou ever changed you answered "Yes," indi dates you entered a lf you are a resident ils, check the box fo entered United States mm/dd/yy umber of days (inclu- u file a U.S. income t ," give the latest yea e Exempt from Tax – ete (1) and (2) below. inter the name of the reaty benefit, and the (a) Cou	A green card holder (lawful permanent resident answer "Yes" to (1) or (2), see Pub. 519, chapt had a visa on the last day of the tax year, e on the last day of the tax year. You ever changed your visa type (nonimmigran answered "Yes," indicate the date and nature dates you entered and left the United States of if you are a resident of Canada or Mexico ANI ils, check the box for Canada or Mexico and entered United States mm/dd/yy umber of days (including vacation, nonworkda , 2010 u file a U.S. income tax return for any prior yea ," give the latest year and form number you fil e Exempt from Tax—If you are claiming exem ete (1) and (2) below. See Pub. 901 for more in finter the name of the country, the applicabl reaty benefit, and the amount of exempt incom (a) Country	a green card holder (lawful permanent resident) of the United States? answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rule had a visa on the last day of the tax year, enter your visa type. If you on the last day of the tax year. rou ever changed your visa type (nonimmigrant status) or U.S. immigration answered "Yes," indicate the date and nature of the change. ► dates you entered and left the United States during 2011 (see instruction fyou are a resident of Canada or Mexico AND commute to work in the lis, check the box for Canada or Mexico and skip to item H entered United States Date departed United States mm/dd/yy umber of days (including vacation, nonworkdays, and partial days) you , 2010 u file a U.S. income tax return for any prior year? e Exempt from Tax—If you are claiming exemption from income tax ur ete (1) and (2) below. See Pub. 901 for more information on tax treaties inter the name of the country, the applicable tax treaty article, the reaty benefit, and the amount of exempt income in the columns below. (a) Country (b) Tax treaty article the this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or	rou ever changed your visa type (nonimmigrant status) or U.S. immigration status?

To answer the following multiple choice questions, refer to the Form 1040NR-EZ you completed for Jean-Paul Robert.

- 35. What amount is entered on line 3 of Form 1040NR-EZ?
  - A. \$0
  - B. \$4,000
  - C. Jean-Paul does not need to file a tax return.
- 36. What amount is entered on line 13?
  - A. \$5,700
  - B. \$0
  - C. \$3,700
  - D. \$3,650
- 37. On which line will Jean-Paul enter his treaty benefits information?
  - A. Line A
  - B. Line G
  - C. Line J
  - D. None, no treaty benefits claimed
- 38. Does Jean-Paul have excess federal taxes withheld?
  - A. Yes
  - B. No

# Introduction

This part of the VITA/TCE certification test includes 6 true/false or multiple choice questions and 16 scenario-based questions on preparing Form 1040NR and Form 843.

Allow approximately 30 minutes to complete this segment.

- **39.** Alverez, an international student from Peru, has a W-2 that shows amounts withheld for social security and Medicare taxes. Alverez is an F-1 nonresident alien for tax purposes. Which form should he file to receive a refund of these taxes?
  - A. Form 843
  - B. Form 8843
  - C. Form 1040NR-EZ
  - D. Form 8888
- **40.** Carmela is in the United States under a J-2 visa as the spouse of a J-1 scholar. She worked at the local library in 2011. Her Form W-2 shows social security and Medicare withholding. Can she get a refund of these taxes?
  - A. Yes
  - B. No
- **41.** Valeria, an international student from Italy, received dividend income in 2011. What type of federal income tax return does she need to file?
  - A. Form 1040
  - B. Form 1040NR-EZ
  - C. Form 1040NR
  - D. She does not need to file a return
- **42.** Stanislaus, his wife and son entered the United States for the first time in 2008. They are all residents of Poland on F-1 student visas. Stanislaus won \$500.00 at the local casino.

Which federal income tax return does Stanislaus use to report this income?

- A. Form 1040
- B. Form 1040NR-EZ
- C. Form 1040NR
- D. Form 843

- **43.** Dr. Kim is a visiting scholar from South Korea. He arrived in the U.S. on August 20, 2010 under a J-1 visa and was accompanied by his wife and one child. Since his arrival, his second child was born in the U.S. Dr. Kim earned \$70,000 in 2011 from State University. When he files his tax return, can he claim the exemptions for his wife and children on Form 1040NR-EZ?
  - A. Yes
  - B. No
- **44.** Takashi is a graduate student of sociology from Japan under an F-1 visa. He first arrived in the U.S. on August 8, 2009. Takashi needs help preparing his tax return. He has receipts for his donations to a local charity and wants to know where to claim them. Takashi can claim his state income tax withholdings and charitable contributions on Form 1040NR-EZ, line 11.
  - A. True
  - B. False

## Part 3, Scenario 1: Erek Pulaski

Use the following information to prepare Form 1040NR.

Erek Pulaski and his wife, Katarina, are both F-1 students from Poland. They have come to your VITA site for assistance with their 2011 tax return. They both worked on campus (starting in 2010) and they have a son, who was born in the United States in December, 2009.

Erek came to the United States on August 9, 2008. Katarina came to the U.S. on January 1, 2009. Erek and Katarina are citizens of Poland. Their address in Poland is 1000 Main Ave, Anytown, Poland. If Erek is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone to discuss his return with the IRS. He did not take any steps to apply for permanent residence in the U.S.

He will not be taxed in Poland on the income he has from the United States. In addition to their wage income, Erek earned \$131.90 in dividends in the U.S. stock market. Poland has a treaty with the U.S. that allows dividends to be taxed at 15% instead of 30% (Treaty Article 11). Prepare Erek's tax return using this information.

b Employer identificat	ion number (EIN)	XXX-XX-XXXX		1 Wa	ages, tips, other compensation	2 Federal income	e tax withheld
XX-XXXXXXX					7,996.0	0	742.00
c Employer's name, a	ddress, and ZIP code			<b>3</b> Sc	ocial security wages	4 Social security	tax withheld
STATE UNIVER	RSITY				1994)		the state of the factor
401 WEST STR	EET			5 M	edicare wages and tips	6 Medicare tax v	vithheld
CITY, GEORGI	A 30000			7 64	aial accurity time	8 Allocated tips	
				1 50	ocial security tips	<ul> <li>Allocated tips</li> </ul>	
d Control number				9		10 Dependent car	e benefits
e Employee's first nan	ne and initial Last	name	Suff.	11 No	onqualified plans	12a See instructio	ns for box 12
						ode	
EREK PULASK	3			13 Sta em	tutory Retirement Third-party ployee plan sick pay	12b	
<b>19 STUDENT P</b>						o de	
CITY, GEORGI	A 30000			14 Ot	her	12c	
						12d	
						C I	
f Employee's address	and ZIP code						
15 State Employer's	state ID number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
GA XX-XXXX	XXX	7,996.00	396.00				
W-2 V	Vage and Tax		2011		Department of	of the Treasury-Intern	al Revenue Servic
	tatomont	F	- 11 16 1				

Department of Internal Reve	of the Treasury		ithholding		PRO-RATA	BASIS	REPORTING		Recipient
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax	rate		7 Federal tax with	held	
19	2.000	allowances		6 Exer	mption code	. 04	8 Withholding by c 9 Total withholdin		
10 Amo	unt repaid to recipien		J	14	X s	SSN or ITI	, if any ► N	XXX-XX	QI-EIN
11 With	nolding agent's EIN  EIN		X-XXXXXX EIN	15	Recipient's	foreign ta	x identifying numb	er, if any	16 Country cod PL
STATE U 12b Addr	HOLDING AGENT'S JNIVERSITY ess (number and stre			17 19a			JGH ENTITY'S na		18 Country cod
12c Addit	tional address line (ro		) ? or foreign postal code				ne (room or suite ce or state, count		eian postal code
CITY. G		ato, oouni j, 21	or foreign poolar oode	1.00		n, provinc	of of oldice, oound	19, 21 01 101	olgi posta ood
	PIENT'S name		13b Recipient coo	le 20	NQI's/Entit	y's U.S. 1	'IN, if any ►		
13c Addr	ENT PARKWAY			21	PAYER'S n	name and	TIN (if different fr	om withhold	ing agent's)
13d Addit	tional address line (ro	om or suite no.	)	22	Recipient a	account n	umber (optional)		
1949 - O 1949	or town, province or st A 30000	ate, country, ZIP	or foreign postal code	23	State incom	e tax with	neld 24 Payer's s	tate tax no.	25 Name of stat

Department Internal Reve	of the Treasury enue Service	AMEND		F	PRO-RATA BASIS	2011 REPORTING		Copy B or Recipient
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax r	ate	7 Federal tax wit	hheld	
COUR		0.0000000000000000000000000000000000000		6 Evon	nption code <b>n</b> A	8 Withholding by	other agents	
19	1,143					9 Total withhold		
10 Amo	unt repaid to recipie	nt		14	Recipient's U.S. TIN			<u>(X-XXXX</u>
					X SSN or IT	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	EIN	QI-EIN
	holding agent's EIN		X-XXXXXX	15	Recipient's foreign ta	ax identifying num	ber, if any	16 Country coo
			EIN					PL
12a WITH	HOLDING AGENT'S	S name		17	NQI's/FLOW-THRO	UGH ENTITY'S I	name	18 Country coo
STATE I	UNIVERSITY							
12b Addr	ress (number and str	reet)	19a	NQI's/Entity's addre	ess (number and	street)	6	
401 WES	ST STREET							
12c Addi	tional address line (r	oom or suite no.	)	19b	Additional address	line (room or suit	e no.)	
12d City	or town, province or s	state, country, ZIF	or foreign postal code	19c	City or town, provin	ce or state, cour	try, ZIP or fo	oreign postal cod
CITY, G	A 30000							
13a REC	IPIENT'S name		13b Recipient cod	e 20	NQI's/Entity's U.S.	TIN, if any 🕨		
KATARI	NA PULASKI							
13c Addr	ress (number and str	eet)	21 PAYER'S name and TIN (if different from withholding agent's)					
19 STUDENT PARKWAY								
13d Addi	tional address line (r	oom or suite no.	)	22	Recipient account r	umber (optional)	0	
13e City	or town, province or s	state, country, ZIF	or foreign postal code	23	State income tax with	held 24 Payer's	state tax no.	25 Name of stat
	A 30000	e da verena a construer e	• • • • • • • • • • • • • • • • • • • •					

orm 1040	Eor the year Januar	t Alien Income Tax R 1-December 31, 2011, or other tax year	OMB No. 1545-0099
Department of the nternal Revenue S	Treasury	1, and ending	,20
	Your first name and initial	Last name	Identifying number (see instructions)
			<i>A</i>
	Present home address (number, street, and apt. no., or ru	ral route). If you have a P.O. box, see inst	ructions. Check if: Individual
Please print			Estate or Trust
or type	City, town or post office, state, and ZIP code. If you have	a foreign address, see instructions.	
	Foreign country name		Earsian postal anda
	Foreign country name	Foreign province/county	Foreign postal code
Filing	1 Single resident of Canada or Mexico or si	ngle U.S. national 4 🗌 Marri	ed resident of South Korea
Status	2 🗌 Other single nonresident alien	5 🖸 Othe	r married nonresident alien
	3 Married resident of Canada or Mexico or ma		ying widow(er) with dependent child (see instructions)
Check only	If you checked box 3 or 4 above, enter the info		
one box.	(i) Spouse's first name and initial (ii) Spouse	's last name	(iii) Spouse's identifying number
Exemptions	7a Vourself. If someone can claim you as	a dependent, do not check box 7	a)
•	b Spouse. Check box 7b only if you che	And a second for the	Boxes checked
	have any U.S. gross income		
		Dependent's (3) Dependent's	(4) V if qualifying child for child tax
f more	(1) First name Last name Ider	ntifying number relationship to you	credit (see page 9) • lived with you
han four dependents,			• did not live with you due to divorce
see instructions.			or separation
			Dependents on 7c not entered above
	d Total number of exemptions claimed		Add numbers on lines above
	d Total number of exemptions claimed 8 Wages, salaries, tips, etc. Attach Form(s) W		
ncome	9a Taxable interest		
ffectively	b Tax-exempt interest. Do not include on lin		
Connected With U.S.	10a Ordinary dividends		10a
Trade/	<b>b</b> Qualified dividends (see instructions) .		
Business.	11 Taxable refunds, credits, or offsets of state		uctions) 11
	12 Scholarship and fellowship grants. Attach Form		· · · · · · · · · · · · · · · · · · ·
Attach Form(s)	13 Business income or (loss). Attach Schedule	C or C-EZ (Form 1040)	13
N-2, 1042-S,	14 Capital gain or (loss). Attach Schedule D (For	m 1040) if required. If not required, o	check here 🔲 14
SSA-1042S,	15 Other gains or (losses). Attach Form 4797 .		15
RRB-1042S, and 8288-A	16a IRA distributions 16a	16b Taxable amount	(see instructions) 16b
nere. Also	17a Pensions and annuities 17a	17b Taxable amount	· · · · · · · · · · · · · · · · · · ·
attach Form(s) 1099-R if tax	18 Rental real estate, royalties, partnerships, t		
was withheld.	19 Farm income or (loss). Attach Schedule F (l	요즘 것은 것이 아이들은 것이 같아. 이상 것이 같아. 이상 이상 것이 없다.	
	21 Other income. List type and amount (see in		21
Enclose, but	22 Total income exempt by a treaty from page 5, Sch 23 Compliant the amounts in the far right and		his your total
do not attach, any payment.	23 Combine the amounts in the far right con effectively connected income		
	24 Educator expenses (see instructions)		23
Adjusted	<ul><li>24 Educator expenses (see instructions)</li><li>25 Health savings account deduction. Attach I</li></ul>		
Gross	26 Moving expenses. Attach Form 3903		
Income	27 Deductible part of self-employment tax. Attach So		
	28 Self-employed SEP, SIMPLE, and qualified		
	29 Self-employed health insurance deduction		
	30 Penalty on early withdrawal of savings		
	31 Scholarship and fellowship grants excluded		
	32 IRA deduction (see instructions)		
	33 Student loan interest deduction (see instruct		
	34 Domestic production activities deduction.	Attach Form 8903 . 34	
	· · · · · · · · · · · · · · · · · · ·		35

Form 1040NR (201	<u>y</u>		Page 2
Tax and	37 Amount from line 36 (adjusted gross income)	37	
Tax and	38 Itemized deductions from page 3, Schedule A, line 15	38	
Credits	<b>39</b> Subtract line 38 from line 37	39	
	40 Exemptions (see instructions)	40	
	41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	
	42 Tax (see instructions). Check if any tax is from: a D Form(s) 8814 b Form 4972	42	
	43 Alternative minimum tax (see instructions). Attach Form 6251	43	
	44 Add lines 42 and 43	44	
	45 Foreign tax credit. Attach Form 1116 if required		
	46 Credit for child and dependent care expenses. Attach Form 2441 46		
	47 Retirement savings contributions credit. Attach Form 8880 . 47	1	
	48 Child tax credit (see instructions)		
	49 Residential energy credits. Attach Form 5695 49		
	50 Other credits from Form: a 3800 b 8801 c 50		
	51 Add lines 45 through 50. These are your total credits	51	
	52 Subtract line 51 from line 44. If line 51 is more than line 44, enter -0-	52	+
	53 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	53	-
Other		54	+
axes	54       Self-employment tax, Attach Schedule SE (Form 1040)	55	-
unco			-
	56 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	56	-
	57 Transportation tax (see instructions)	57	-
	58a Household employment taxes from Schedule H (Form 1040)	58a	-
	b First-time homebuyer credit repayment from Form 5405, line 16	58b	-
	59 Other taxes. Enter code(s) from instructions	59	-
	60 Add lines 52 through 59. This is your total tax	60	_
ayments	61 Federal income tax withheld from:		
ayments	a Form(s) W-2, 1099		
	b Form(s) 8805		
	c Form(s) 8288-A		
	d Form(s) 1042-S		
	62 2011 estimated tax payments and amount applied from 2010 return 62		
	63 Additional Child Tax credit. Attach Form 8812 63		
	64 Amount paid with request for extension to file (see instructions) . 64		
	65 Excess social security and tier 1 RRTA tax withheld (see instructions) 65		
	66 Credit for federal tax paid on fuels. Attach Form 4136 66	1	
	67 Credits from Form: a 2439 b 8839 c 8801 d 8885 67	1	
	68 Credit for amount paid with Form 1040-C	1	
	69 Add lines 61a through 68. These are your total payments	69	
	70 If line 69 is more than line 60, subtract line 60 from line 69. This is the amount you overpaid	70	+
Refund	71a Amount of line 70 you want refunded to you. If Form 8888 is attached, check here .	71a	-
irect deposit?	b Routing number	110	+
iee	d Account number		
nstructions.	e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
	e in you want your relund check malied to an address outside the onited States not shown on page 1, enter it here.		
	72 Amount of line 70 you want applied to your 2012 estimated tax ► 72		
Amount	73 Amount you owe. Subtract line 69 from line 60. For details on how to pay, see instructions	73	10
ou Owe	74 Estimated tax penalty (see instructions)		_
Third Party	Do you want to allow another person to discuss this return with the IRS (see instructions)?	es. Complete below.	
Designee	Phone Personal in	dentification	
5.75	Designee's name ► no. ► number (P	PIN) ►	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and		
3	belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of		owledge
keep a copy of	Your signature Date Your occupation in	n the United States	
his return for			
our records.			
Doid	Print/Type preparer's name Preparer's signature Date	Check I if PTIN	
Paid		self-employed	
Preparer	Firm's name ► Firm's EIN ►		
Jse Only			
	Firm's address ► Phone no.		

Taxes you paid       1       State and local income taxes       1         Caution: If you made a gift and received a benefit in return, see instructions.       2       1         Caution: See instructions.       2       1         3       Other than by cash or check. If you made any gift of \$250 or more, see instructions from one, see instructions.       2         4       Carryover from prior year       4         5       Add lines 2 through 4       5         Causulty and       6       Causulty or theit tossies). Attach Form 4583. See instructions       6         Taxe preparation fees       7       0         2106-E2 if required. See instructions 1       7         2106-E2 if required. See instructions 5       7         9       Other expenses. See instructions 100 or form       7         2106-E2 if required. See instructions 6       7         9       Other expenses. See instructions for expenses to deduct here. List type and amount P       7         11       Enter the amount from Form       10         12       Multiply line 11 by 2% (02).       12       13         20ther – see instructions for expenses to deduct there. List type and amount P       14       14         11       Enter the amount from Form       10       14         12       <	Schedule A-	Iter	nized Deductions (See instructions)			07
paid       1       State and local income taxes       1         Caution: If you made a gift and received a benefit in return, see instructons.       1         Sitts       Gifts by cash or check. If you made an gift of \$250 or more, see instructions or wuss tatch Form 2826 if the amount of your deduction is over \$500						
Gifts to U.S. Charties       Caution: If you made a gift and received a benefit in return, see instructions.         2       Gifts by cash or check. If you made any gift of \$250 or more, see instructions.         3       Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form #288 if the amount of your deduction is over \$500		1	State and local income taxes		1	
to U.S.       2       Gifts by cash or check. If you made any gift of \$250 or more, see instructions         3       Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach form #283 if the amount of your deduction is over \$500       3         4       Carryover from prior year       5         5       Add lines 2 through 4       5         Casualty and fhert Losses       6       Casualty or theft toss(es). Attach Form 4688, See instructions       6         10b       5       Casualty or theft toss(es). Attach Form 4688, See instructions       6         2106-E2 if required. See instructions >       7       7         8       Tax preparation fees       7         9       Other expenses. See instructions >       7         10       Add lines 7 through 9       10         11       Enter the amount from Form 1040NR, line 37       11         12       Multiply line 11 by 2% (02)       12         13       Subtract line 12 from line 10. If line 12 more than 10, enter -0       13         14       Total learning       14         Total learning       15						
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see instructions       3       Other than by cash or check. If you made any gift of \$260 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500       3         4       Carryover from prior year       4         5       Add lines 2 through 4       5         Casualty and fhet Losses       6       Casualty or theft loss(ss). Attach Form 4684. See instructions       6         7       Unreimbursed employee expenses—lob travel, union dues, job education, etc. You must attach Form 2106 or Form 2106 or Form 2106 or Form 2100 or Form 2100 or Form 200 or Form 2		2				
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amount of your deduction is over \$500		3				
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Theft Losses       6       Casualty or theft loss(es). Attach Form 4084. See instructions       6         Job Expenses       7       Unrelimbursed employee expenses hob travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶       7         8       Tax preparation fees       7         9       Other expenses. See instructions for expenses to deduct here. List type and amount ▶       7         10       Add lines 7 through 9       10         11       Enter the amount from Form 1040NR, line 37       11         12       Multiply line 11 by 2% (02)       12         13       Subtract line 12 from line 10. If line 12 more than 10, enter -0-       13         Other — see instructions for expenses to deduct here. List type and amount ▶       14         14       Total       Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38       15		5	Add lines 2 through 4		5	
Job Expenses and Certain Miscellaneous       7       Unrelimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶       7         8       Tax preparation fees       7         9       Other expenses. See instructions for expenses to deduct here. List type and amount ▶       8         10       Add lines 7 through 9       10         11       Enter the amount from Form 1040NR, line 37       11         12       13         Subtract line 12 from line 10. If line 12 more than 10, enter -0-       13         Other Wiscellaneous       14         Other Litemized       15         14       Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38       14	Casualty and					
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9       Other expenses. See instructions for expenses to deduct here. List type and amount ▶         9       9         10       Add lines 7 through 9         11       Enter the amount from Form 1040NR, line 37         12       Multiply line 11 by 2% (.02)         13       Subtract line 12 from line 10. If line 12 more than 10, enter -0-         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Other – see instructions for expenses to deduct here. List type and amount ▶         14       Total         15       Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38	Deductions					
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10 Add lines 7 through 9   11 Enter the amount from Form 1040NR, line 37   12 Multiply line 11 by 2% (.02)   13 Subtract line 12 from line 10. If line 12 more than 10, enter -0-   14 Other Miscellaneous Deductions   14 Other - see instructions for expenses to deduct here. List type and amount >			nere. List type and amount -			
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11       Enter the amount from Form 1040NR, line 37 11       11         12       Multiply line 11 by 2% (.02)						
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1040NR, line 37 11       12         12       Multiply line 11 by 2% (.02)			Enter the amount from Form			
12       Multiply line 11 by 2% (.02)						
13       Subtract line 12 from line 10. If line 12 more than 10, enter -0-       13         Other       14       Other—see instructions for expenses to deduct here. List type and amount >         Miscellaneous						
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Dther       14       Other—see instructions for expenses to deduct here. List type and amount ▶         Miscellaneous						
Durier       Image: State of the state of t					13	
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Deductions         Form 1040NR, line 38         15		15	Add the amounts in the far right column for lines 1 through 14.	Also enter this amount on		
	Deductions				15	
						Form 1040NR (201

Nature of in 1 Dividends paid by:				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
	e of income					(d) Other	is) (d) Other (specify)
1 Dividends paid by:			<b>(a)</b> 10%	(b) 15%	(c) 30%	%	%
a U.S. corporations							
2 Interest:		2 ((					2
-		2a					
b Paid by foreign corporations .	· · · · · · · · · · · · · · · · · · ·						
c Other		20	4				
3 Industrial royalties (patents, trademarks,	arks, etc.)						
4 Motion picture or T.V. copyright royalties	alties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	ng, publishing, etc.)						
6 Real property income and natural resources royalties	ssources royalties	6					
7 Pensions and annuities							
8 Social security benefits		8					
9 Capital gain from line 18 below		6					
	Ily. Enter net income in colum	(c).					
If zero or less, enter -0	R						
a Winnings							
p Losses		10c					
11 Gambling winnings - Residents of countries other than Canada	countries other than Canada.						
Note. Losses not allowed		<b>H</b>					
12 Other (specify) ►							
12 Add lines to through 12 in columns (a) through (4)		12					
		2 7					
• • • • • • • •		trade or business. A	business. Add columns (a) through (d)	rough (d) of line	of line 14. Enter the total here and	u l	
· · · · · · · · · · · · · · · · · · ·	Capital Gains	Capital Gains and Losses From Sales or Exchanges of Property	m Sales or Exc	changes of Pro	pertv	<u>e</u>	
16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
connected with a U.S. business. Do not include a gain or loss on							
disposing of a U.S. real property interest; report these pains and losses on Schedule D							
(Form 1040).							
					!		
connected with a U.S. business on Schedule D (Form 1040), 18 Capital gain.	ums (f) and (g) of line 16	ind (g) of line 17. E	inter the net gain I	here and on line 5	above (if a loss, e	enter -0-)  18	

		Schedule OI-Oth	ner Information (S Answer all questions	ee instructions)						
A	Of what country or countries	were you a citizen or nation	al during the tax year	?						
в	In what country did you clair	n residence for tax purposes	during the tax year?							
С	Have you ever applied to be	a green card holder (lawful p	permanent resident) o	f the United States?	🗌 Yes 🗌 No					
D	Were you ever: <b>1.</b> A U.S. citizen? <b>2.</b> A green card holder (lawfull If you answer "Yes" to (1) or	I permanent resident) of the	United States?		Yes . No					
E	If you had a visa on the las immigration status on the las			did not have a visa, en						
F	Have you ever changed your If you answered "Yes," indic	r visa type (nonimmigrant sta ate the date and nature of th	atus) or U.S. immigrati le change. ►	on status?	🗌 Yes 🗌 No					
G	List all dates you entered and left the United States during 2011 (see instructions). <b>Note.</b> If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, <b>check the box for Canada or Mexico</b> and skip to item H									
	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Da	te entered United States mm/dd/yy	Date departed United States mm/dd/yy					
			1 🗖							
н	Give number of days (includi 2009	ing vacation, nonworkdays, a , 2010,	and partial days) you , and 2011	were present in the Unite	d States during:					
ı	Did you file a U.S. income ta If "Yes," give the latest year	x return for any prior year? and form number you filed			🗌 Yes 🗌 No					
J	If "Yes," did the trust have	a U.S. or foreign owner und	ler the grantor trust r	ules, make a distribution	Yes . No or loan to a Yes . No					
к					Yes . No Yes . No					
L	Income Exempt from Tax- foreign country, complete (1)				treaty with a					
	1. Enter the name of the co benefit, and the amount of e	ountry, the applicable tax tre	eaty article, the numb	er of months in prior yea						
	(a) Count	try	(b) Tax treaty article	(c) Number of months claimed in prior tax year						
e)	Total. Enter this amount on	Form 1040NR, line 22. Do no	ot enter it on line 8 or	ine 12						
-	2 Ware you subject to tax in	n a foreign country on any of	the income shown in	1(d) above?	Yes 🗌 No					

To answer the following multiple choice questions, refer to the Form 1040NR you completed for Erek Pulaski.

- 45. Can Erek and Katarina file a joint return?
  - A. Yes
  - B. No
- 46. Can Erek claim their son as a dependent?
  - A. Yes
  - B. No
- 47. What amount is on line 8 of Erek's Form 1040NR?
  - A. \$7,996
  - B. \$9,996
  - C. \$396
  - D. \$2,000
- 48. What amount is on line 36 of Erek's Form 1040NR?
  - A. \$2,000
  - B. \$9,996
  - C. \$9,215
  - D. \$7,996
- 49. What is the amount on line 60 of Erek's Form 1040NR?
  - A. \$393
  - B. \$398
  - C. \$418
  - D. \$413
- 50. What is the amount on line 53 of Erek's Form 1040NR?
  - A. \$20
  - B. \$132
  - C. \$198
  - D. \$1,319

### Part 3. Scenario 2: Jorge Diaz

Use the following information to prepare Form 1040NR.

Jorge Diaz is an F-1 student from Mexico. His wife, Maria has an F-2 visa from Mexico. They have come to your VITA site to get assistance with their 2011 tax return.

They arrived in the United States in 2007 with their two children, Roberto, age 17, and Christina, age 18. Their address in Mexico is 1000 Main Ave., Anytown, Mexico.

In 2011, Jorge worked as a graduate research assistant and received a Form W-2 reporting \$23,000 in wages. Maria had no income. If Jorge is entitled to a refund, he wants it mailed to him. He does not want to designate anyone to discuss his return with the IRS.

Jorge did not take steps to apply for permanent residence in the U.S. He will not be taxed in his home country on his wage income from the U.S. They have a receipt showing contributions totaling \$900 to their church in the U.S.

		e's social security number	OMB No. 154	-0008	Safe, accurate, FAST! Use	≁fil	B www.i	ne IRS website at irs.gov/efile	
b Employer identification number (EIN)				1 Wages, tips, other compensation			2 Federal income tax withheld		
XX-XXXXXXX					23,000.00		877.00		
c Employer's name, address, and ZIP code					3 Social security wages		4 Social security tax withheld		
MIDDLE UNIVERSITY	¢								
9046 MAIN STREET TOWN, NEW YORK 14200					<ul><li>5 Medicare wages and tips</li><li>7 Social security tips</li></ul>		6 Medicare tax withheld     8 Allocated tips		
d Control number				9		10 De	10 Dependent care benefits		
e Employee's first name and init	tial Last nar	ne	Suff.	11 1	lonqualified plans	12a S	ee instructior	is for box 12	
				40 6	tatutory Retirement Third-party	o d e			
JORGE DIAZ 2010 GRADUATE PARKWAY					13 Statutory employee Plan Third-party sick pay		12b		
									TOWN, NEW YORK 14200
						* 12d	-		
						Con	T		
f Employee's address and ZIP c	code								
15 State Employer's state ID n	umber	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local	income tax	20 Locality nam	
NY XX-XXXXXXX		23,000.00	1,300.00						
				7			350 7		
Form W-2 Wage a Statem	and Tax lent	Ē	2011	1	Department of	of the Trea	sury—Interna	I Revenue Servic	
Copy B-To Be Filed With E	mplovee's FF	DERAL Tax Return.							

Department of the	For the year Jan	uary 1-December 31, 2011, or other tax yea	ar	ର୍ଲ 🖬 📲				
nternal Revenue S	ervice beginning ,2	, 20	201					
Please print or type	Your first name and initial	Last name	Identify	entifying number (see instructions)				
	Present home address (number, street, and apt. no., o	r rural route). If you have a P.O. box. see in	structions. Check it	neck if: Individual				
	······································		Estate or Trust					
	City, town or post office, state, and ZIP code. If you ha							
			1.0					
	Foreign country name	у	Foreign postal code					
Filing Status	1 Single resident of Canada or Mexico o	rried resident of Sou	uth Korea					
	2 Other single nonresident alien	lent alien						
	3 Married resident of Canada or Mexico or	pendent child (see instructions)						
Check only one box.	If you checked box 3 or 4 above, enter the (i) Spouse's first name and initial (ii) Spo	(iii) Spouse's ident	entifying number					
one box.	(i) spouse s inst name and initial (ii) spo	use's last name	(iii) Spouse's identi	nying number				
Exemptions	7a 🗌 Yourself. If someone can claim you			Boxes checked				
	<b>b</b> Spouse. Check box 7b only if you		on 7a and 7b					
	have any U.S. gross income	(4) V if qualifying	No. of children					
		(2) Dependent's (3) Dependent's relationship to you	child for child tax	on re who.				
lf more than four	(i) First hame Last hame	P	credit (see page 9)	did not live with				
dependents, see instructions.				you due to divorce or separation				
				Dependents on 7c				
				Add numbers on				
	d Total number of exemptions claimed . 8 Wages, salaries, tips, etc. Attach Form(s	STREET,		lines above ►				
Income	9a Taxable interest	수영상에서 가는 것 같은 것 같은 것 같은 것 같은 것		9a				
Effectively Connected	b Tax-exempt interest. Do not include on							
With U.S.	10a Ordinary dividends	1	0a					
Trade/	<b>b</b> Qualified dividends (see instructions) .							
Business.	11 Taxable refunds, credits, or offsets of st		11					
	· · · ·	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)						
Attach Form(s)		<ul> <li>Business income or (loss). Attach Schedule C or C-EZ (Form 1040)</li></ul>						
W-2, 1042-S, SSA-1042S,	15 Other gains or (losses). Attach Schedule D (		14					
RRB-1042S, and 8288-A	16a IRA distributions 16a	la de la companya de	6b					
here. Also	17a Pensions and annuities 17a	· · · ·	7b					
attach Form(s) 1099-R if tax	18 Rental real estate, royalties, partnership	orm 1040) 🔤	18					
was withheld.		19 Farm income or (loss). Attach Schedule F (Form 1040)						
	20 Unemployment compensation	-	20					
20 X X	21 Other income. List type and amount (see	21						
Enclose, but do not attach,	<ul><li>22 Total income exempt by a treaty from page 5,</li><li>23 Combine the amounts in the far right</li></ul>	nis is your total						
any payment.	effectively connected income			23				
A	24 Educator expenses (see instructions) .							
Adjusted	25 Health savings account deduction. Attac	ch Form 8889 25						
Gross Income	26 Moving expenses. Attach Form 3903 .							
	27 Deductible part of self-employment tax. Attach							
	28 Self-employed SEP, SIMPLE, and qualif							
	<ul><li>29 Self-employed health insurance deducti</li><li>30 Penalty on early withdrawal of savings .</li></ul>							
	31 Scholarship and fellowship grants exclu							
	<b>32</b> IRA deduction (see instructions)							
	33 Student loan interest deduction (see inst							
	34 Domestic production activities deduction	n. Attach Form 8903 . 34						
	35 Add lines 24 through 34			35				

Form 1040NR (20		a incomo)	A.4. 100		27	Page
Tax and	37 Amount from line 36 (adjusted gros				37	
Credits	38 Itemized deductions from page 3,			$\kappa = \kappa \times$	38	
creuits	<b>39</b> Subtract line 38 from line 37				39	
	40 Exemptions (see instructions) .				40	
	41 Taxable income. Subtract line 40 f				41	
	42 Tax (see instructions). Check if any	전문 경험 방법 방법 적용을 받는 것은 것을 많이 걸려야 한다. 것은 것을 많이 걸려야 한다. 것을 것을 수 있는 것을 다 가지 않는 것을 다. 것을 다 가지 않는 것을 다. 같은 것을 다 가지 않는 것을 다. 것을 다 가지 않는 것을 다 가지 않는 것을 다. 것을 다 가지 않는 것을 다 가지 않는 것을 다 가지 않는 것을 다. 것을 다 가지 않는 것을 다 가지 않는 것을 다. 것을 것을 다 가지 않는 것을 다. 것을 다 가지 않는 것을 다. 것을	and the second sec	ann 4972	42	
	<ul> <li>43 Alternative minimum tax (see inst</li> <li>44 Add lines 42 and 43</li> </ul>				43	
	45 Foreign tax credit. Attach Form 111	6 if required	45	· · · · •	44	
	46 Credit for child and dependent care of		46		-	
	47 Retirement savings contributions c		47		1	
	48 Child tax credit (see instructions)		48		-	
	49 Residential energy credits. Attach F		49		1	
	50 Other credits from Form: a 380		50		1	
	51 Add lines 45 through 50. These are				51	
	52 Subtract line 51 from line 44. If line		0-		52	
0.04.04	53 Tax on income not effectively connected	ALL DOUD DOL DOL	550°		53	
Other	54 Self-employment tax. Attach Sched		-		54	
Taxes	55 Unreported social security and Med			8919	55	
	56 Additional tax on IRAs, other qualifi			S. 33 - 33	56	
	57 Transportation tax (see instructions				57	
	58a Household employment taxes from	Schedule H (Form 1040)			58a	
	b First-time homebuyer credit repayn	nent from Form 5405, line 16.			58b	
	59 Other taxes. Enter code(s) from ins				59	
	60 Add lines 52 through 59. This is you				60	
	61 Federal income tax withheld from:					
Payments	a Form(s) W-2, 1099	6	61a			
	<b>b</b> Form(s) 8805	6	61b			
	c Form(s) 8288-A	6	61c			
	d Form(s) 1042-S	6	61d			
	62 2011 estimated tax payments and am	ount applied from 2010 return	62			
	63 Additional Child Tax credit. Attach	Form 8812	63			
	64 Amount paid with request for extensi	on to file (see instructions) .	64			
	65 Excess social security and tier 1 RRTA	tax withheld (see instructions)	65			
	66 Credit for federal tax paid on fuels.		66			
	67 Credits from Form: a 2439 b 88		67			
	68 Credit for amount paid with Form 1	040-C	68			
	69 Add lines 61a through 68. These ar				69	
Refund	70 If line 69 is more than line 60, subtra				70	
Direct deposit?	71a Amount of line 70 you want refund			10 m ( ) ( ) ( )	71a	
See	b Routing number	► c Type:	Checking	Savings		
nstructions.	d Account number			]		
	e If you want your refund check mailed to an a	ddress outside the United States not s	hown on page 1	, enter it here.		
Amount	72 Amount of line 70 you want applied to					
Amount You Owe	73 Amount you owe. Subtract line 69 fr	1	1	ructions	73	10
Tou owe	74 Estimated tax penalty (see instructi		74		lan Complete h	
Third Party	Do you want to allow another person to	discuss this return with the IRS	(see instruct	ions)?	es. Complete t	below.
Designee	Designee's name ►	Phone			dentification	
Sign Here	Under penalties of perjury, I declare that I have e belief, they are true, correct, and complete. Declare				nd to the best of m	
	Your signature	Date	් 1 කාල		the United States	2 C
Keep a copy of this return for your records.	i da signatare			ur occupation i	The United States	52 -
	Print/Type preparer's name Pr	eparer's signature	Da	te I	p	ſIN
Paid	Find type proparers name PI	oparor o orginature	Da		Check 🖂 if	
Preparer	Firm's name b				self-employed	
Use Only	Firm's name			m's EIN ►		
	Firm's address >		I Ph	one no.		

	-		Page
Schedule A-	-Iten	nized Deductions (See instructions)	07
Taxes you paid	1	State and local income taxes	
	1	Caution: If you made a gift and received a benefit in	
Gifts to U.S.		return, see instructions.	
Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	
	3	Other than by cash or check. If you made any gift of \$250 or	
		more, see instructions. You <b>must</b> attach Form 8283 if the amount of your deduction is over \$500	
	4	Carryover from prior year	
	5	Add lines 2 through 4	
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions	
	7	Unreimbursed employee expenses—job travel, union dues,	
Job Expenses	15	job education, etc. You must attach Form 2106 or Form	
and Certain		2106-EZ if required. See instructions ►	
Miscellaneous Deductions		7	
	8	Tax preparation fees	
	9	Other expenses. See instructions for expenses to deduct	
	J	here. List type and amount >	
		9	
	10	Add lines 7 through 9	
	11	Enter the amount from Form	
		1040NR, line 37 11	
	12	Multiply line 11 by 2% (.02)	
	13	Subtract line 12 from line 10. If line 12 more than 10, enter -0	
Other	14	Other-see instructions for expenses to deduct here. List type and amount ►	
Miscellaneous Deductions			
Deddetterie			
		14	
Total			
Itemized Deductions	15	Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38	
Deductions		Form 1040NH, line 38	Form 1040NR (2011

			%			2			-	-			10 10 10 10									+		+		(g) GAIN If (d) is more	(e), subtract (e) from (d)					
		(specify)																								( <b>6</b> )	than (e), s					
	(su	(d) Other (specify)	%					_	_	-													-	4		S	tract (d)					Ω.
structions)	see instructio																							Enter the total here and on	•	(f) LOSS If (e) is more	than (d), subtra					( 
(see in:	e of tax (	%																						ie total	•	other						17
Business	propriate rat	(c) 30%																						14. Enter th	pertv	(e) Cost or other	basis					· · · · ·
J.S. Trade or	ome under the ap	(b) 15%				<u> </u>																		ugh (d) of line 14.	andes of Pro	5	(d) Sales price					
nected With a I	Enter amount of income under the appropriate rate of tax (see instructions)	(a) 10%							4															i columns (a) thro	n Sales or Exch	(c) Date	sold (mo., day, yr.)					ter the net rain he
Effectively Con	ш			1a	- <b>1</b>		2a	97 · ·			+ u		1	80	6	(c).		ç	2	∓		12	2 7	or business. Add	and Losses From Sales or Exchanges of Property	(b) Date	acquired (mo., day, yr.)					
Schedule NEC-Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)		Nature of income					• • • • • • • • • •	· · · · · · · · · · · suc		s, trademarks, etc.)	Other revelties (convricties recording outliching ato)	Real property income and natural resources rovalities		- 9252		Gambling-Residents of Canada only. Enter net income in column			Gambling winnings – Residents of countries other than Canada		2	Add lines 1a through 10 in columns (5) through (4)		Multiphy line to by rate or tax at top or each column	Capital Gains		(if necessary, attach statement of descriptive details not shown below)					Add columns (f) and (g) of line 16
Sch				2	S		•	ooratio	•	patent	v. cop	ne and	ities .	efits .	ne 18 b	nts of C	er -0		-Res	lowed		4 10 10		ot effe		16					000	t 4
			Dividende neid hu-		b Foreign corporations	2 Interest:			0		<ul> <li>A INOUORI PICTURE OF L.V. COPYRIGHT FOYARLIES</li> <li>A Other rowalties (conviriable recording on</li> </ul>			8 Social security benefits .	9 Capital gain from line 18 below	10 Gambling-Residen	If zero or less, enter -0	a Winnings			12 Other (specify)	12 Add lines 1a through		14 Multiply line 13 by rate or tax at top or 15 Tax on income not effectively conne Form 1040NB line 53		Enter only the capital gains and losses from property sales or	exchanges that are from sources within the United	connected with a U.S. business.	disposing of a U.S. real	gains and losses on Schedule D (Form 1040).	Report property sales or	connected with a U.S. business on Schedule D (Form 1040),

		Schedule OI-Oth	ner Information (S Answer all questions	ee instructions)	
l.	Of what country or countries	were you a citizen or nation	al during the tax year		
3	In what country did you clair	n residence for tax purposes	during the tax year?		
;	Have you ever applied to be	a green card holder (lawful p	permanent resident) of	the United States?	🗌 Yes 🗌 No
)	Were you ever:		G		
	1. A U.S. citizen?				🖸 Yes 🗌 No
	2. A green card holder (lawfull f you answer "Yes" to (1) or				🗌 Yes 🗌 No
I	If you had a visa on the las immigration status on the las	And the second s		did not have a visa, ente	• • • • • • • • • • • • • • • • • • •
	Have you ever changed your If you answered "Yes," indic	r visa type (nonimmigrant sta	atus) or U.S. immigrati	on status?	🗆 Yes 🗆 No
à	List all dates you entered an Note. If you are a resident o check the box for Canada	f Canada or Mexico AND coi	mmute to work in the	United States at frequent in	ntervals, ] Mexico
	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Da	te entered United States D mm/dd/yy	ate departed United States mm/dd/yy
			1 -		
ł	Give number of days (includ 2009				
	Did you file a U.S. income ta If "Yes," give the latest year	x return for any prior year? and form number you filed			🗌 Yes 🗌 No
I	Are you filing a return for a tr If "Yes," did the trust have U.S. person, or receive a con	a U.S. or foreign owner und	ler the grantor trust ru	ules, make a distribution of	
C	Did you receive total compe If "Yes," did you use an alter				Yes . No Yes . No
•	Income Exempt from Tax- foreign country, complete (1				eaty with a
	1. Enter the name of the co benefit, and the amount of e				
	(a) Count	try	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
_					
;)	Total. Enter this amount on	Form 1040NR, line 22. Do no	ot enter it on line 8 or l	ine 12	
				1(d) above?	🗌 Yes 🗌 No

#### Directions

To answer the following multiple choice questions, refer to the Form 1040NR you completed for Jorge Diaz.

- 51. Can Jorge and Maria file a return using the Married Filing Jointly filing status?
  - A. Yes
  - B. No
- 52. Can Jorge claim their son and daughter as dependents?
  - A. Yes
  - B. No
- 53. What amount is on line 40 of Jorge's Form 1040NR?
  - A. \$14,800
  - B. \$3,700
  - C. \$7,300
  - D. \$14,600
- 54. What amount is on line 41 of Jorge's Form 1040NR?
  - A. \$6,200
  - B. \$20,800
  - C. \$23,000
  - D. \$6,000
- 55. What is the amount on line 60 of Jorge's Form 1040NR?
  - A. \$623
  - B. \$0
  - C. \$603
  - D. \$1,741
- 56. What is the amount on line 70 of Jorge's Form 1040NR?
  - A. \$254
  - B. \$274
  - C. \$877
  - D. \$623

#### Part 3, Scenario 3: Lupe Sanchez y Rivera

Using the following information, prepare Form 1040NR.

Lupe Sanchez y Rivera (SSN 222-XX-XXXX), a citizen of Mexico, came to the United States on August 1, 2009 under an F-1 visa. She is divorced.

Her 18-year-old son, Roberto Garcia y Sanchez (ITIN 999-XX-XXX), came with her under an F-2 visa.

Lupe worked on campus and received a W-2 for her wages and Form 1042-S for her off-campus graduate housing. She resides at 45 Millbrook Rd., Columbia, SC 29200, where she attends graduate school at the local university. Lupe's visa number is 1987654321 and her passport number 866743.

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

		a Employee's social security number	OMB No. 1545	-0008	Safe, accurate, FAST! Use	r fill	Visit th	e IRS website at rs.gov/efile
b Empl	oyer identification number (El	N)		1 Wa	ges, tips, other compensation	2 Fe	deral income	tax withheld
57-X	XXXXXX				23,500.00			2.061.00
c Empl	oyer's name, address, and ZI	P code		<b>3</b> So	cial security wages	4 So	cial security t	ax withheld
STAT	E COLLEGE				0.00	0		0.00
	AILLBROOK RD			5 Me	edicare wages and tips	6 Me	edicare tax wi	thheld
	UMBIA, SC 29200				0.00			0.00
				7 So	cial security tips		ocated tips	
					0.00	-		0.00
d Cont	rol number			9		10 De	ependent care	benefits
e Empl	oyee's first name and initial	Last name	Suff.	11 No	onqualified plans	12a S	ee instruction	s for box 12
	E SANCHEZ y RIVER	RA		13 Star emp	tutory Retirement Third-party plan sick pay	12b	1	
	JMBIA, SC 29200			14 Oth	her	12c	ľ	
						12d	1	
	oyee's address and ZIP code				,			
15 State	Employer's state ID number	er 16 State wages, tips, etc. 23,500.00	17 State incom 940.00	ie tax	18 Local wages, tips, etc.	19 Local	income tax	20 Locality nam
-	N-2 Wage and Statement	Tax	2011		Department o	f the Trea	sury—Interna	I Revenue Servic

Internal Reve	of the Treasury enue Service	AMEND			PRO-RATA BASIS	<b>REPORTING</b>		Copy B r Recipient
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax	rate 14	7 Federal tax with	neld	61
0000		allowalloss		6 Evo	mption code	8 Withholding by o	ther agents	
15	4,400		4,400			9 Total withholding	g credit	
10 Amoi	unt repaid to recipien	t		14	Recipient's U.S. TI		222-X EIN	X-XXXX QI-EIN
11 With	nolding agent's EIN ►		7-XXXXXX	15	Recipient's foreign	tax identifying numb	er, if any	16 Country code
	EIN	QI-E	EIN					
	HOLDING AGENT'S	name		17	NQI's/FLOW-THRO	DUGH ENTITY'S na	me	18 Country code
	COLLEGE							
12b Addr	ess (number and stre	et)		19	a NQI's/Entity's add	ress (number and s	treet)	
500 MILI	LBROOK RD							
12c Addit	tional address line (ro	om or suite no.)		19	b Additional address	line (room or suite	no.)	
12d City of	or town, province or st	ate, country, ZIP	or foreign postal code	19	c City or town, provi	nce or state, countr	y, ZIP or fo	preign postal code
COLUM	BIA, SC 29200							
	PIENT'S name		13b Recipient coo	le 20	NQI's/Entity's U.S.	TIN, if any		
	ANCHEZ y RIVE	DA		-				
	ess (number and stre			21	PAYER'S name an	d TIN (if different fro	om withhol	ding agent's)
	BROOK RD				ATE COLLEGE			ang agont of
	tional address line (ro	om or suite no )		22		number (optional)		
NGG AGG		on or oute no.)		1	neopont account	indifficer (optional)		
13e City o	or town, province or st	ate, country, ZIP	or foreign postal code	23	State income tax with	hheld 24 Payer's st	ate tax no.	25 Name of state
								SC

Department of the	NR U.S. Nonresident Alier	n Income Tax Return er 31, 2011, or other tax year	OMB No. 1545-0099
nternal Revenue S	ervice beginning , 2011, and endin		201
	Your first name and initial Last name	le	dentifying number (see instructions)
	Present home address (number, street, and apt. no., or rural route). If	vou have a P.O. box, see instructions.	heck if: Individual
Please print			Estate or Trust
or type	City, town or post office, state, and ZIP code. If you have a foreign ad	dress, see instructions.	
	Foreign country name	Foreign province/county	Foreign postal code
Filing Status Check only	Single resident of Canada or Mexico or single U.S. r     Other single nonresident alien     Married resident of Canada or Mexico or married U.S.     If you checked box 3 or 4 above, enter the information b	5 C Other married nor national 6 Qualifying widow(er)	
one box.	(i) Spouse's first name and initial (ii) Spouse's last name		s identifying number
Exemptions	7a - Yourself. If someone can claim you as a depend	ent, do not check box 7a	· ) Recentered
	b Spouse. Check box 7b only if you checked box		NG 19 10 10 10 10 10 10 10 10 10 10 10 10 10
		's (3) Dependent's (4) ✓ if qualifyi	
	c Dependents: (see instructions) (2) Dependent identifying numl	ber relationship to you child for child t	tax on 70 who:
f more than four	(1) First name Last name contribution	credit (see page	e 9) • lived with you • did not live with
dependents,			you due to divorce or separation
see instructions.			Dependents on 7c not entered above
			Add numbers on
	d Total number of exemptions claimed 8 Wages, salaries, tips, etc. Attach Form(s) W-2		. lines above ►
ncome	9a Taxable interest		. 9a
Effectively	b Tax-exempt interest. Do not include on line 9a		
Connected With U.S.	10a Ordinary dividends		. 10a
Frade/	b Qualified dividends (see instructions)		
Business.	11 Taxable refunds, credits, or offsets of state and local	income taxes (see instructions) .	. 11
	12 Scholarship and fellowship grants. Attach Form(s) 1042-S	or required statement (see instructions)	12
Attach Form(s)	13 Business income or (loss). Attach Schedule C or C-E	1997 - Senara Santa S	
W-2, 1042-S, SSA-1042S,	14 Capital gain or (loss). Attach Schedule D (Form 1040) if		
RRB-10425,	15 Other gains or (losses). Attach Form 4797	<ul> <li>Problem Conference in States States and the Strengther</li> </ul>	
and 8288-A nere. Also	16a IRA distributions   16a     17a Pensions and annuities   17a	16b Taxable amount (see instructions 17b Taxable amount (see instructions	
ttach Form(s)	18 Rental real estate, royalties, partnerships, trusts, etc.		
1099-R if tax was withheld.	19 Farm income or (loss). Attach Schedule F (Form 1040		
	20 Unemployment compensation	전하다 가는 것은 것은 것은 것을 가지 않는 것을 가지 않는 것을 가지 않는 것을 하는 것을 수 있다.	
	21 Other income. List type and amount (see instructions	5)	21
Enclose, but	22 Total income exempt by a treaty from page 5, Schedule OI, It	em L (1)(e) 22	
do not attach,	23 Combine the amounts in the far right column for I		
any payment.	effectively connected income		23
Adjusted	24 Educator expenses (see instructions)		
Gross	<ul><li>25 Health savings account deduction. Attach Form 8889</li><li>26 Moving expenses. Attach Form 3903</li></ul>		
ncome	<ul> <li>27 Deductible part of self-employment tax. Attach Schedule SE (</li> </ul>		
	28 Self-employed SEP, SIMPLE, and qualified plans .		
	29 Self-employed health insurance deduction (see instru		
	30 Penalty on early withdrawal of savings		
	31 Scholarship and fellowship grants excluded	31	
	32 IRA deduction (see instructions)	32	
	33 Student loan interest deduction (see instructions) .		_
	34 Domestic production activities deduction. Attach For		
	35 Add lines 24 through 34		. 35
	36 Subtract line 35 from line 23. This is your adjusted g		▶ 36

Form 1040NR (201	37 Amount from line 36 (adjusted gro	es income)	67 (23 - 24	75 14 47 14 Sec	37	Page
Tax and	38 Itemized deductions from page				38	
Credits	<b>39</b> Subtract line 38 from line 37				39	
oreans					40	
	41 Taxable income. Subtract line 40				40	
	42 Tax (see instructions). Check if ar			and the second s	42	
	43 Alternative minimum tax (see instructions).			11011114972	43	
		· · · · · · · · · · · · · · · ·			44	
	45 Foreign tax credit. Attach Form 1	the state of the s	45		44	
	46 Credit for child and dependent care		46		-	
	47 Retirement savings contributions		47		-	
	48 Child tax credit (see instructions)		48		-	
	49 Residential energy credits. Attach	and the second s	49		4	
	<b>50</b> Other credits from Form: $\mathbf{a} \square 38$		50		-	
	51 Add lines 45 through 50. These ar				51	
	52 Subtract line 51 from line 44. If lin		100 million (1990)		52	
	53 Tax on income not effectively connecte				53	
Other	54 Self-employment tax. Attach Sch				54	
Taxes	55 Unreported social security and M	A 101 V 1010 COMMON		b□8919	55	
- un co	56 Additional tax on IRAs, other gual			Sector Se	56	
	57 Transportation tax (see instruction			아이렇게도 아르 않은 것을 알아	57	
	58a Household employment taxes fro	The second se			58a	
	b First-time homebuyer credit repay				58b	
	59 Other taxes. Enter code(s) from in	abused and			59	
	60 Add lines 52 through 59. This is y				60	
	61 Federal income tax withheld from		<u> </u>			
Payments	a Form(s) W-2, 1099		61a			
	<b>b</b> Form(s) 8805	e e se se se se se se se se se	61b		-	
	c Form(s) 8288-A	도항 잘 잘 잘 줄 것 것 것 같다.	61c		-	
	d Form(s) 1042-S		61d		-	
	62 2011 estimated tax payments and an	F	62		-	
	63 Additional Child Tax credit. Attacl		63			
	64 Amount paid with request for exten	F	64		-	
	65 Excess social security and tier 1 RRT		65		-	
	66 Credit for federal tax paid on fuels	2 D F	66		-	
	67 Credits from Form: a 2439 b		67		-	
	68 Credit for amount paid with Form		68			
	69 Add lines 61a through 68. These	이 걸어 있어야 한다. 않는 것이 모님이는 것은 모님이 있는 것이 좋아 있다. 것이 좋아 있다.			69	
	70 If line 69 is more than line 60, sub				70	
Refund	71a Amount of line 70 you want refun			· · _	71a	
Direct deposit?	b Routing number			ng Savings	710	
See	d Account number					
nstructions.	e If you want your refund check mailed to a	address outside the United States not	shown on na	a 1 enter it here		
	e il you want your leiund check maled to a	raduress outside the onited otates not	shown on pa	ge i, enter it here.		
	72 Amount of line 70 you want applied	to your 2012 estimated tay	72			
Amount	73 Amount you owe. Subtract line 69				73	
You Owe	74 Estimated tax penalty (see instruct		74		15	
	Do you want to allow another person to			uctions)?	fes. Complete be	low.
Third Party	bo you want to allow another person to	Juiscuss this return with the inc	s (see man	See	2.45 BARD 62	
Designee	Designee's name ►	Phone no. ►		Personal number (	identification	
Sign Here	Under penalties of perjury, I declare that I have belief, they are true, correct, and complete. De	examined this return and accompanyi		and statements, a	nd to the best of my	
	na an Anna a	Date		the second second	e se ca Sa Sanza se s	, anomous
Keep a copy of	Your signature	Date		Your occupation	in the United States	
his return for our records.						
	Print/Tupo proposale pomo	Proporario aigenture		Data		
Paid	Print/Type preparer's name	Preparer's signature		Date	Check I if PTIN	*
Preparer					self-employed	
Use Only	Firm's name >			Firm's EIN ►		
	Firm's address ►			Phone no.		

Form 1040NR (201				
Schedule A-	-Iten	nized Deductions (See instructions)		07
Taxes you paid		Chate and local income town		
paiu	1	State and local income taxes	1	
Gifts		return, see instructions.		
to U.S.	2	Gifts by cash or check. If you made any gift of \$250 or more,		
Charities	-	see instructions		
	3	Other than by cash or check. If you made any gift of \$250 or	1	
		more, see instructions. You must attach Form 8283 if the		
		amount of your deduction is over \$500 3		
	4	Carryover from prior year		
	5	Add lines 2 through 4	5	
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684, See instructions	6	
	7	Unreimbursed employee expenses—job travel, union dues,		
Job Expenses	15	job education, etc. You <b>must</b> attach Form 2106 or Form		
and Certain		2106-EZ if required. See instructions ►		
Miscellaneous Deductions		7		
Deductions				
	8	Tax preparation fees	-	
	•	Other evenence. See instructions for evenence to deduct		
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ►		
		9		
	10	Add lines 7 through 9	-	
	11	Enter the amount from Form		
		1040NR, line 37   11		
	12	Multiply line 11 by 2% (.02)		
			1	
	13	Subtract line 12 from line 10. If line 12 more than 10, enter -0	13	
Other	14	Other-see instructions for expenses to deduct here. List type and amount ►		
Miscellaneous				
Deductions				
			14	
Total				
Itemized Deductions	15	Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38	45	
Deductions		Form 1040NR, line 38	15	Form 1040NR (2011

		(fy)	%																								(g) GAIN If (d) is more than (e), subtract (e) from (d)						
		(d) Other (specify)	%								+			+	-							+	+	+	15		594	-				-	18
structions)	ee instructions)	(q) Of	8															Ī						1	5 🔺		(f) LOSS If (e) is more than (c), subtract (d) from (e)						•
see ins	of tax (s																							1.1.1.1	e lolai r		other					17 (	loss, en
Business	propriate rate	<b>(c)</b> 30%																						Total th	14. Criter tile total riere and	berty	(e) Cost or other basis					•	above (if a
U.S. Trade or	come under the app	(b) 15%				-																				Exchanges of Property	(d) Sales price						ere and on line 9
nnected With a	Enter amount of income under the appropriate rate of tax (see instructions)	(a) 10%							4						-									the second se		m Sales or Exc	(c) Date sold (mo., day, yr.)						nter the net gain h
t Effectively Cor				7	₽ ₽		2a			<b>e</b>			-		6	(c).	8	ç	-	=		12		14	trade or business. Add columns (a) through (d) of mile	and Losses From Sales or	(b) Date acquired (mo., day, yr.)						nd (g) of line 17. Er
Schedule NEC – Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)		Nature of income						· · · · · · · · · · · · · · · · · · ·		etc.) .	right royalties	Other royalties (copyrights, recording, publishing, etc.)			( )	Gambling-Residents of Canada only. Enter net income in column	っくこ		Gambling winnings - Residents of countries other than Canada.					each column	Form 1040NR, line 53	Capital Gains	<ul> <li>(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)</li> </ul>					Add columns (f) and (g) of line 16	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-)
Sche					 		•	ooration	8	patents,	V. copy	yrights,	ties	ofite	le 18 be	tts of Ce	er -0		- Resid	lowed			n 12 in 0	rate of	53 .		16					1	18
				<ol> <li>Dividends paid by:</li> <li>I.S. connorations</li> </ol>			a Mortgage		0				<ol> <li>The property income and</li> <li>Pensions and annuities</li> </ol>				If zero or less, enter -0	a Winnings	0. 879 	110000	12 Other (specify) >			14 Multiply line 13 by rate of tax at top of	0		Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively.	connected with a U.S. business.	to not include a gain or loss on lisposing of a U.S. real	gains and losses on Schedule D	teport property sales or	exchanges that are effectively connected with a U.S. business	form 4797, or both.

		Schedule OI-Oth	ner Information (S Answer all questions	See instructions)	
į.	Of what country or countries	s were you a citizen or nation	al during the tax year	?	
	In what country did you clair	m residence for tax purposes	during the tax year?		
	Have you ever applied to be	a green card holder (lawful p	permanent resident) o	f the United States?	🗌 Yes 🗌 No
	Were you ever:			<b>7</b> . /	
	<ol> <li>A U.S. citizen?</li> <li>A green card holder (lawfull)</li> </ol>				Yes No
	If you answer "Yes" to (1) or				
	If you had a visa on the las immigration status on the las	t day of the tax year, enter	your visa type. If you	did not have a visa, en	ter your U.S.
	Have you ever changed your If you answered "Yes," indic	r visa type (nonimmigrant sta ate the date and nature of th	itus) or U.S. immigrat e change. ►	ion status?	🗌 Yes 🗌 No
	List all dates you entered an Note. If you are a resident or				t intervals.
	check the box for Canada	or Mexico and skip to item I	н	· · · 🗌 Canada	Mexico
	Date entered United States	Date departed United States		te entered United States	Date departed United States
	mm/dd/yy	mm/dd/yy		mm/dd/yy	mm/dd/yy
			-		
	Give number of days (include 2009	, 2010	, and 2011	were present in the Unite	d States during:
	Did you file a U.S. income ta If "Yes," give the latest year	ix return for any prior year? and form number you filed			🗌 Yes 🗌 No
	Are you filing a return for a ti	rust?			🗌 Yes 🗌 No
	If "Yes," did the trust have				or loan to a
	0.0. person, or receive a con	nunbuton nom a 0.0. person			🗋 Yes 🗋 No
					🗌 Yes 🗌 No
	If "Yes," did you use an alter	mative method to determine	the source of this co	mpensation?	🗌 Yes 🗌 No
	Income Exempt from Tax-				treaty with a
	foreign country, complete (1) 1. Enter the name of the co				ars you claimed the treaty
	benefit, and the amount of e				
	(a) Count	try	(b) Tax treaty article	(c) Number of months claimed in prior tax year	
-					
					-
-				1	
	Total. Enter this amount on	Farm 1040NID line 00 Dans	at enter it on line 8 or	line 12	1

#### Directions

To answer the following questions, refer to the Form 1040NR you completed for Lupe Sanchez y Rivera.

- 57. What is the amount of Lupe's Adjusted Gross Income on line 36?
  - A. \$4,400
  - B. \$23,500
  - C. \$19,100
  - D. \$27,900
- 58. What is the amount of her taxable income, line 41?
  - A. \$27,900
  - B. \$23,260
  - C. \$19,560
  - D. \$26,960
- 59. How many exemptions is Lupe entitled to claim?
  - A. 1
  - B. 2
  - C. 0
- 60. What is the amount of Lupe's overpayment on line 70?
  - A. \$99
  - B. \$166
  - C. \$2677
  - D. \$616

# Link & Learn Taxes



# 1040 Link & 🔤

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service to taxpayers.

Link & Learn Taxes and the printed technical training guide, Publication 4480, work together to help volunteers learn and practice.

## Link & Learn Taxes for 2011 includes:

Access to seven VITA/TCE courses

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- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the Basic, Intermediate, Advanced, Military, and International icons will display, depending on your level of certification.

### Explore

Go to www.irs.gov, type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

- Two optional modules:
  - Cancellation of Debt for Credit Cards and Mortgages open to students with Advanced, Military or International certifications.
  - Health Savings Accounts (HSAs) open to students who have completed Intermediate certification.
- The Practice Lab



- Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491-W
- Lets volunteers prepare test scenario returns for the test/retest



# Facilitated Self-Assistance Model

FAST, Free Assisted Self-Service Tax Preparation, is a facilitated self-assistance model of tax preparation that allows computer-savvy taxpayers to input their own return at a VITA/TCE site. Certified volunteers act as coaches, assisting taxpayers with questions and helping them with computer issues that may arise. Partners market the program to taxpayers as Free File/VITA/TCE.

For more information contact your Relationship Manager (RM) to see if you should start a FAST site in your community. You may also request Publication 4907 (Free File for VITA Partners) for further details.

# www.irs.gov

# Your online resource for volunteer and taxpayer assistance

## **The Volunteer Resource Center**

(Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

# **Tax Information for Individuals**

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant Available in English and Spanish
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

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