
***Internal Revenue
Service
Wage and Investment***

**Stakeholder Partnerships,
Education and Communication**



International Students Income Tax Seminar

Please Note

This seminar is for individuals in the
United States on a(n)

F-1 visa who have been in the U.S. for
5 years or less

OR

J-1 visa who have been in the U.S. for
2 years or less

Internal Revenue Service

- The taxation agency of the United States Government to which you
 - Report your immigration status
 - File your personal Income Tax Return

New York State Division of Taxation & Finance

- The taxation agency of the New York State Government to which you
 - File your personal Income Tax Return

Basic Tax Vocabulary

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

Basic Tax Vocabulary (cont.)

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

Who Must File (a) 2003 Form(s) with the Internal Revenue Service?

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



**Which form(s) must
they file?**

All individuals

in the U.S. on F-1 visas for 5 years or less
or J-1 visas for 2 years or less

MUST file

Form 8843

“Statement for Exempt Individuals and
Individuals with a Medical Condition”

Form 8843

Form 8843	Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only.	OMB No. 1545-1411
		2003 Attachment Sequence No. 102
Department of the Treasury Internal Revenue Service	beginning _____, 2003, and ending _____, 20_____	

Your first name and initial MARIA	Last name ANGELES	Your U.S. taxpayer identification number, if any 104-00-0000
---	-----------------------------	--

Fill in your addresses only if you are filing this form by itself and not with your tax return	Address in country of residence 123 FELIZ RUA Cascais Portugal	Address in the United States 123 UNIVERSITY LANE COLLEGE TOWN, NY 00000
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Part I General Information

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

b Current nonimmigrant status and date of change (see instructions) ▶ **F-1**

2 Of what country were you a citizen during the tax year? **Portugal**

3a What country issued you a passport? **Portugal**

b Enter your passport number ▶ _____

4a Enter the actual number of days you were present in the United States during:
2003 **360** 2002 _____ 2001 _____

b Enter the number of days in 2003 you claim you can exclude for purposes of the substantial presence test ▶ **360**



Form 8843 (cont.)

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2003 ▶
NEW YORK STATE COLLEGE, 234 UNIVERSITY LANE, COLLEGE TOWN, NY 00000 716-000-0000
.....
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2003 ▶
MS PATIENCE CHAIR OF INFORMATION SYSTEMS NEW YORK STATE COLLEGE,
234 UNIVERSITY LANE, COMPUTER HALL, COLLEGE TOWN, NY 00000
.....
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 1997 _____ 1998 _____
1999 _____ 2000 _____ 2001 _____ 2002 _____. If the type of visa you held during any
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar
years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do
not intend to reside permanently in the United States.
- 13 During 2003, did you apply for, or take other affirmative steps to apply for, lawful permanent resident
status in the United States or have an application pending to change your status to that of a lawful
permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ▶
.....



Form 8843 (cont.)

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

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

Your signature

Date

Form **8843** (2002)



What about F-1/J-1 students & J-1 scholars who did not earn any U.S. income in 2003?

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



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



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

If you did not have any U.S. income in 2003, you do not need to stay for the remainder of this workshop.

Note: There will be a special workshop for individuals who had no U.S. income on April 5.

**What about F-1/J-1
students
who received only a
scholarship or fellowship
grant in 2003?**



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

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

What is a Scholarship or Fellowship?

- You call it:
- Internal Revenue calls it:

Tuition Waiver

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

What is a Scholarship or Fellowship?

• You call it:

• Internal Revenue calls it:

**Room and Board
Waiver**

Taxable Scholarship

What is a Scholarship or Fellowship?

• You call it:

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

• Internal Revenue calls it:

Taxable Wages

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

File Form 8843

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

File Form 8843

AND

Form 1040NR *OR* 1040NR-EZ



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

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



**What do I file if I have an
assistantship stipend?**

File Form 8843

AND

Form 1040NR *OR* 1040NR-EZ



**What about F-1/J-1
students, J-1 scholars and
employees who earned
income in 2003?**

They must file Form 8843

AND

Form 1040NR *OR* 1040NR-EZ



More Tax Forms

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

More Tax Vocabulary

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

Forms W-2 & 1042-S

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

SAMPLE W-2 FORM

b Employer identification number 16-6001010		1 Wages, tips, other compensation \$ 8000	2 Federal income tax withheld \$ 635			
c Employer's name, address, and ZIP code New York State College 123 University Lane College Town NY 00000		3 Social security wages \$	4 Social security tax withheld \$			
		5 Medicare wages and tips \$	6 Medicare tax withheld \$			
		7 Social security tips \$	8 Allocated tips \$			
d Employer's social security number 104-00-0000		9 Advance EIC payment \$	10 Dependent care benefits \$			
e Employee's first name and initial Maria	Last name Angeles	11 Nonqualified plans \$	12a See instructions for box 12 \$			
123 University Lane College Town, NY 00000		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b \$			
		14 Other	12c \$			
			12d \$			
f Employee's address and ZIP code						
15 State NY	Employer's state ID number 16-6001010	16 State wages, tips, etc. \$ 8000	17 State income tax \$ 270	18 Local wages, tips, etc. \$	19 Local income tax \$	20 Locality name
		\$	\$	\$	\$	

Form **W-2** Wage and Tax Statement (99)

2003

Department of the Treasury—Internal Revenue Service

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

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

SAMPLE 1042-S

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding				2003		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> VOID		<input type="checkbox"/> CORRECTED		<input type="checkbox"/> PRO-RATA BASIS REPORTING		Copy A for Internal Revenue Service	
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient		
19	5000		5000		04				
9 Withholding agent's EIN ▶ <input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN 104-00-0000					
10 WITHHOLDING AGENT'S name and address (including ZIP code) NEW YORK COLLEGE 123 UNIVERSITY LANE COLLEGE TOWN, NY 00000				15 Recipient's country of residence for tax purposes PORTUGAL			16 Country code PO		
				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name			18 Country code		
				19 NQI's/Flow-through entity's address					
11 Recipient's account number (optional)			12 Recipient code 01						
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code) MARIA ANGELES 123 UNIVERSITY LANE COLLEGE TOWN, NY 00000				20 NQI's/Flow-through entity's TIN, if any ▶					
				21 PAYER'S name and TIN (if different from withholding agent's)					
				22 State income tax withheld		23 Payer's state tax no.		24 Name of state NEW YORK	

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

First, learn the following tax vocabulary



More Tax Vocabulary

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

PLEASE NOTE

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

More Tax Vocabulary (cont.)

- **Personal Exemption**: amount deducted from income for yourself and/or your dependents
 - ❖ For 2003, the amount is **\$3,050**

**Are there any exemptions
for spouses and children?**

Spousal Exemptions available for some Non-Residents

- Married individuals from Canada, Mexico, Japan or the Republic of South Korea
- Married individuals who are students and are from India

Dependent Exemptions for some Non-Residents

- Only individuals from Canada, Mexico, Japan or the Republic of South Korea can claim children who live with them as dependents.
- Individuals from Canada and Mexico can also claim children who don't live with them as dependents.
- Students from India may be able to claim exemptions for children. Please call the IRS International Hotline for further information.

Is any non-resident income exempt from taxes?

Yes, but only some categories
of income . . .

Non-Resident Income Exempt from Taxes

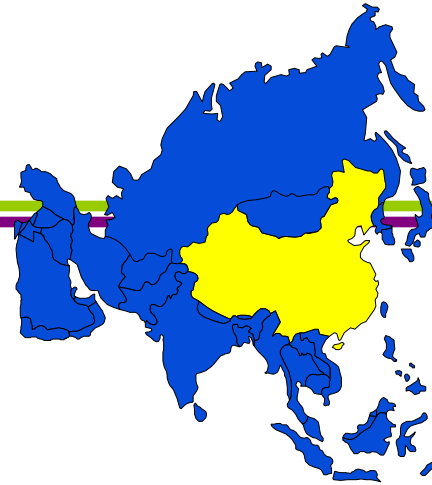
(Not connected with a trade or business)

- **Interest:**
 - Bank Deposits (including Certificates of Deposit)
 - Some portfolio interest
- **Capital Gains:** Gains from the sale of capital assets such as stocks and securities if the individual was present in the U.S. for less than 183 days during the tax year (2003)

Tax Treaties

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

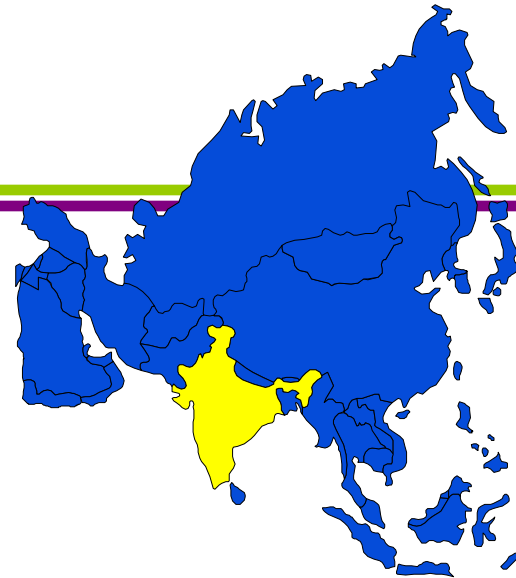
Tax Treaty: China



Country (1)	Code ¹ (2)	Category of Personal Services (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
China, People's Rep. of	15	Scholarship or fellowship grant ²⁴	No specific limit	Any U.S. or foreign resident ⁵	No limit	20(b)
	16	Independent personal services ²²	183 days	Any contractor	No limit	13
	20	Public entertainment ²⁸	No limit	Any contractor	No limit	16
	17	Dependent personal services ^{7,15}	183 days	Any foreign resident	No limit	14
	20	Public entertainment ²⁸	No limit	Any U.S. or foreign resident	No limit	16
	18	Teaching ⁴	3 years	U.S. educational or research institute	No limit	19
	19	Studying and training: Remittances or allowances	No specific limit	Any foreign resident	No limit	20(a)
			Compensation during training or while gaining experience	No specific limit	Any U.S. or foreign resident	\$5,000 p.a.

Tax Treaty:

India



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

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

- Individuals who do not claim any dependents
- Individuals whose taxable income is less than \$50,000
- Individuals who do not claim any itemized deductions
- Individuals who received only wages, tips and scholarship or fellowship grants
- Miscellaneous other reasons (see Publication 519)

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

Tax Treaty:

Portugal

	Income Code	Category	Max Presence	Required Employer/Payer	Max Amt. of Compensation	Treaty Article
PORTUGAL	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	16	Independent personal services ²²	182 days	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 p.a. ³⁰	19
	17	Dependent personal services ^{7,15}	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	18	Teaching ^{4,41}	2 years	U.S. educational institution	No limit	22
	19	Studying and training: ⁴				
		Remittances or allowances	5 years	Any foreign resident	No limit	23(1)
		Compensation during study or training	12 consec. mos.	Portuguese resident	\$8,000	23(2)
		Compensation while gaining experience	5 years	Other foreign or U.S. resident	\$5,000 p.a.	23(1)
		12 consec. mos.	Portuguese resident ²	\$8,000	23(2)	

Form W-2: Used for 1040NR-EZ Example

b Employer identification number 16-6001010		1 Wages, tips, other compensation \$ 8000	2 Federal income tax withheld \$ 635			
c Employer's name, address, and ZIP code New York State College 123 University Lane College Town NY 00000		3 Social security wages \$	4 Social security tax withheld \$			
		5 Medicare wages and tips \$	6 Medicare tax withheld \$			
		7 Social security tips \$	8 Allocated tips \$			
d Employee's social security number 104-00-0000		9 Advance EIC payment \$	10 Dependent care benefits \$			
e Employee's first name and initial Maria	Last name Angeles	11 Nonqualified plans \$	12a See instructions for box 12 \$			
123 University Lane College Town, NY 00000		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b \$			
		14 Other	12c \$			
			12d \$			
f Employee's address and ZIP code						
15 State NY	Employer's state ID number 16-6001010	16 State wages, tips, etc. \$ 8000	17 State income tax \$ 270	18 Local wages, tips, etc. \$	19 Local income tax \$	20 Locality name
		\$	\$	\$	\$	

Form **W-2** Wage and Tax Statement (99)

2003

Department of the Treasury—Internal Revenue Service

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

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding				2003		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> VOID	<input type="checkbox"/> CORRECTED	<input type="checkbox"/> PRO-RATA BASIS REPORTING	Copy A for Internal Revenue Service				
1 Income code 15	2 Gross income 9000	3 Withholding allowances	4 Net income 9000	5 Tax rate	6 Exemption code 04	7 U.S. Federal tax withheld	8 Amount repaid to recipient		
9 Withholding agent's EIN ▶ <input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ 104-00-0000 <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN					
10 WITHHOLDING AGENT'S name and address (including ZIP code) NEW YORK COLLEGE 123 UNIVERSITY LANE COLLEGE TOWN, NY 00000				15 Recipient's country of residence for tax purposes PORTUGAL			16 Country code PO		
				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name			18 Country code		
11 Recipient's account number (optional)				12 Recipient code 01					
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code) MARIA ANGELES 123 UNIVERSITY LANE COLLEGE TOWN, NY 00000				19 NQI's/Flow-through entity's address					
				20 NQI's/Flow-through entity's TIN, if any ▶					
				21 PAYER'S name and TIN (if different from withholding agent's)					
22 State income tax withheld			23 Payer's state tax no.		24 Name of state NEW YORK				

Form 1042-S COMPENSATION Used for 1040NR-EZ Example

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding				2003		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> VOID	<input type="checkbox"/> CORRECTED	<input type="checkbox"/> PRO-RATA BASIS REPORTING		Copy A for Internal Revenue Service			
1 Income code 19	2 Gross income 5000	3 Withholding allowances	4 Net income 5000	5 Tax rate	6 Exemption code 04	7 U.S. Federal tax withheld	8 Amount repaid to recipient		
9 Withholding agent's EIN ▶ <input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ 104-00-0000 <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN					
10 WITHHOLDING AGENT'S name and address (including ZIP code) NEW YORK COLLEGE 123 UNIVERSITY LANE COLLEGE TOWN, NY 00000				15 Recipient's country of residence for tax purposes PORTUGAL			16 Country code PO		
				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name			18 Country code		
11 Recipient's account number (optional)				12 Recipient code 01					
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code) MARIA ANGELES 123 UNIVERSITY LANE COLLEGE TOWN, NY 00000				19 NQI's/Flow-through entity's address					
				20 NQI's/Flow-through entity's TIN, if any ▶					
				21 PAYER'S name and TIN (if different from withholding agent's)					
22 State income tax withheld				23 Payer's state tax no.		24 Name of state NEW YORK			

Form 1040NR-EZ

Form **1040NR-EZ**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1468

2003

Please print or type.	Your first name and initial MARIA	Last name ANGELES	Identifying number (see page 3) 104-00-0000
	Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4. 123 UNIVERSITY LANE		
	City, town or post office, state, and ZIP code. If a foreign address, see page 4. COLLEGE TOWN, NY 00000		
	Country ▶ USA		
	Of what country were you a citizen or national during 2003? ▶ PORTUGAL		
	Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." SAME	Give address in the country where you are a permanent resident . If same as above, write "Same." 123 FELIZ RUA CASCALS, PORTUGAL	
	Filing status (see page 4). Check only one box. 1 <input checked="" type="checkbox"/> Single nonresident alien 2 <input type="checkbox"/> Married nonresident alien		



Form 1040NR-EZ (cont.)

Includes: \$9000 Scholarship and \$5000 Compensation Exempt by Treaty

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	3	Wages, salaries, tips, etc. Attach Form(s) W-2 (see instructions)	8000	
	4	Taxable refunds, credits, or offsets of state and local income taxes (see page 4)		
	5	Scholarship and fellowship grants. Attach explanation (see page 4)		
	6	Total wages and scholarships exempt by a treaty from page 2, Item J	14000	
	7	Add lines 3, 4, and 5	8000	
	8	Student loan interest deduction (see page 5)		
	9	Scholarship and fellowship grants excluded (see page 6)		
	10	Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7	8000	
	11	Itemized deductions. Enter state and local income taxes paid. Residents of India, see page 6	270	
	12	Subtract line 11 from line 10	7730	
	13	Exemption deduction (see page 6)	3050	
	14	Taxable income. Subtract line 13 from line 12	4680	
	15	Tax. Find your tax in the Tax Table on pages 11-15	468	
	16	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	0	
	17	Add lines 15 and 16. This is your total tax	468	
	18	Federal income tax withheld (from Form W-2 and/or Form 1042-S)	635	
	19	2003 estimated tax payments and amount applied from 2002 return	0	
	20	Credit for amount paid with Form 1040-C	0	
	21	Add lines 18 through 20. These are your total payments	635	
	Refund Direct deposit? See page 6 and fill in 23b, 23c, and 23d.	22	If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid	167
		23a	Amount of line 22 you want refunded to you	167
b		Routing number		
d		Account number		
Amount You Owe	24	Amount of line 22 you want applied to your 2004 estimated tax		
	25	Amount you owe. Subtract line 21 from line 17. For details on how to pay, see page 7		
	26	Estimated tax penalty (see page 7). Also include on line 25		

Form 1040NR-EZ (cont.)

Other Information (If an item does not apply to you, enter "N/A.")

- A What country issued your passport? PORTUGAL
- B Were you ever a U.S. citizen? Yes No
- C Give the purpose of your visit to the United States ▶ STUDY
- D Type of entry visa ▶ F-1
and current nonimmigrant status and date of change ▶ NONE
- E Date you entered the United States (see page 8) ▶ JANUARY 7, 2003
- F Did you give up your permanent residence as an immigrant in the United States this year? Yes No
- G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ▶
- JULY 25, 2003 NIAGARA FALLS CANADA
- AUGUST 22, 2003 TORONTO CANADA

Form 1040NR-EZ (cont.)

H Give number of days (including vacation and nonworkdays) you were present in the United States during 2001 , 2002 , and 2003 358

I Did you file a U.S. income tax return for any year before 2003? Yes No
If "Yes," give the latest year and form number ▶

J If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 8 for additional information.

• Country ▶ PORTUGAL

• Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2003 below and on line 6; not on line 3 or 5.

For 2003 ▶

SCHOLARSHIP INCOME \$9,000 TREATY ARTICLE 23(1)

STUDENT WAGES \$5,000 TREATY ARTICLE 23(1)

For 2002 ▶

• Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits? Yes No

K During 2003, did you apply for, or take any affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? Yes No
If "Yes," explain ▶

**Now, let's look at the Top of
Form 1040NR
(Useful for students who can
claim their spouse and children as
exemptions)**

Form 1040NR: Page 1 Top

Form **1040NR** U.S. Nonresident Alien Income Tax Return
 Department of the Treasury Internal Revenue Service
 For the year January 1–December 31, 2003, or other tax year
 beginning _____, 2003, and ending _____, 2003
 OMB No. 1545-0089
2003

Please print or type.

Your first name and initial _____ Last name _____ Identifying number (see page 7 of inst.) _____

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 7. _____
 Check if: Individual
 Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, see page 7. _____
 For Disclosure and Paperwork Reduction Act Notice, see page 27.

Country _____ Of what country were you a citizen or national during the tax year? _____

Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." _____
 Give address in the country where you are a permanent resident. If same as above, write "Same." _____

Filing Status and Exemptions for Individuals (see page 7)

Filing status. Check only one box (1–6 below).		7a	7b
		Yourself	Spouse
1	<input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national		
2	<input type="checkbox"/> Other single nonresident alien		
3	<input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national	If you check box 7b, enter your spouse's identifying number <input type="checkbox"/> _____	
4	<input type="checkbox"/> Married resident of Japan or the Republic of Korea		
5	<input type="checkbox"/> Other married nonresident alien		
6	<input type="checkbox"/> Qualifying widow(er) with dependent child (see page 7)		

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent.
 Do not check box 7b if your spouse had any U.S. gross income.

No. of boxes checked on 7a and 7b _____

7c Dependents: (see page 8)	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit. (see page 8)	No. of children on 7c who:
(1) First name _____ Last name _____	_____	_____	<input type="checkbox"/>	lived with you <input type="checkbox"/> _____
_____	_____	_____	<input type="checkbox"/>	did not live with you due to divorce or separation <input type="checkbox"/> _____
_____	_____	_____	<input type="checkbox"/>	Dependents on 7c not entered above <input type="checkbox"/> _____
_____	_____	_____	<input type="checkbox"/>	

d Total number of exemptions claimed _____

Add numbers entered on lines above _____

Attach Forms W-2 here.
Also attach Form(s) 1099-R if tax was withheld.

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

The Filing Deadline is

April 15, 2004

If you are filing

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

June 15, 2004

If you are required
to file **ONLY** Form 8843



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

**Internal Revenue Service
Philadelphia, PA 19255**



Additional Issue for Discussion

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

What can I do?



FIRST, Contact the Employer

Ask for a Refund.

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

Claiming a Refund of Social Security and Medicare Tax from IRS

Form **843**

(Rev. January 1997)

Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

▶ See separate instructions.

Use Form 843 only if your claim involves **(a)** one of the taxes shown on line 3a or **(b)** a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 if your claim is for—

- An overpayment of income taxes;
- A refund of fuel taxes;
- An overpayment of excise taxes reported on Form 720, 730, or 2290 (see **General Instructions**).

Please type or print	Name of claimant Youra Nam	Your social security number 001 : 01 : 0101
	Address (number, street, and room or suite no.) 123 University Ave.	Spouse's social security number : : :
	City or town, state, and ZIP code Atown, NY 12345	Employer identification number : :
	Name and address shown on return if different from above	Daytime telephone number (000) 222-3333
1 Period—prepare a separate Form 843 for each tax period From _____, 19____, to _____, 19____	2 Amount to be refunded or abated \$ 397.80	

3a Type of tax, penalty, or addition to tax:

- Employment Estate Gift Excise (unless reported on Form 720, 730, or 2290—see instructions.)
 Penalty—IRC section ▶ _____

b Type of return filed (see instructions):

- 706 709 940 941 943 945 990-PF 4720 Other (specify) **1040NF**

4a Request for abatement or refund of:

- Interest caused by IRS errors or delays (if applicable—see instructions).
 A penalty or addition to tax as a result of erroneous advice from the IRS.

Suggested Explanation

• Dates of payment •

- 5 **Explanation and additional claims.** Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

I am a non-resident alien student of an F-1 visa. Section 3121(b)(19) of the Internal Revenue Code and the regulations thereunder state that a NRA (Non-Resident Alien) student on an F-1 visa is not liable for paying Social Security and Medicare taxes on wages for as long as he remains an NRA under the residency rules stated in Section 7701(b) of the Internal Revenue. I state that for calendar year _____ I was a NRA student and not liable for the Social Security and Medicare tax. I hereby ask for a refund of the Social Security and Medicare taxes withheld from my wages. I have asked my employer for a refund of these taxes and have been refused.

Attachments to Form 843

F-1 VISA

- Copy of the front and back of Form I-94
- Copy of Page 1 & 3 of Form I-20
- If on OPT, copy of the EAD Card
- If change in visa category, copy of new Form I-797

J-1 VISA

- Copy of Form I-94 front & back
- Copy of Form DS-2019
- If change in visa, copy of new Form I-797

Forms and Publications

ON THE WEB

wings.buffalo.edu/intlservices

www.irs.gov

PHONE ORDERS

1-800-829-3676



IRS Resources

- IRS International Customer Service:
(215) 516-2000
- IRS Toll Free Number – **1-800-829-1040**
- IRS Mailing Address (**for written questions**)

Internal Revenue Service

P.O. Box 920

Bensalem, PA 19020



Thank You For Coming



Any Questions?