

## 2008 Publication 4704 FS

## **Foreign Student & Scholar Test**

For Use in Preparing Tax Year 2008 Returns

- Volunteer Income Tax Assistance (VITA)
- Tax Counseling for the Elderly (TCE)



Department of the Treasury Internal Revenue Service

www.irs.gov

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#### **Technical Updates**

Tax law changes implemented after this product was published may cause various forms, tables, and worksheets to change. The supplemental changes (if any) are normally available in mid-December on www.irs.gov (keyword: Community Network).

Technical updates are also conveyed in Volunteer Quality Alerts during the filing season on www.irs.gov. Also, consult your course instructor and/or site coordinator.

#### Department of the Treasury – Internal Revenue Service **Volunteer Agreement** Standards of Conduct – VITA/TCE Programs

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.

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#### **Confidentiality Statement**

All tax information received from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals and should be properly safeguarded.

All persons, scenarios and addresses appearing in this product are fictitious. Any resemblance to persons living or dead is purely coincidental.

## Introduction

## **Foreign Student Certification Test**

Please complete the test on your own. Taking the test in groups or with outside assistance could prove to be a disservice to the people you're volunteering to assist.

The test is divided into three parts:

Part 1 consists of 10 true/false questions which cover determining residency status and Form 8843.

**Part 2** consists of 15 true/false and multiple choice questions on Taxability of Income and Form 1040NR-EZ. This part also includes a Scenario for Melissa Brigham and Raji Ratnaker. You must complete a 1040NR-EZ tax return and answer multiple choice questions.

**Part 3** consists of 9 true/false and multiple choice questions on Taxability of Income and Form 1040NR and Form 843. This part also includes a Scenario for Igor Pulaski. You must complete a 1040NR tax return and answer multiple choice questions.

All volunteers must pass **Part 1**. Your instructor will tell you what other parts of the test that you are expected to pass.

The general criteria for passing are:

Part 1: You must answer 7 out of the 10 questions correctly.

Part 2: You must answer 11 out of the 15 questions correctly.

Part 3: You must answer 6 out of the 9 questions correctly.

There is not a retest for this course. If you do not successfully complete the test, please work with your site coordinator to determine if you can provide volunteer assistance to international students and scholars.

Note: The tax charts can be downloaded from www.irs.gov.

## Volunteer Agreement, Test Answers, and VITA/TCE Certification

All volunteers must properly complete and sign Form 13615 on the next page. The properly completed form and your consolidated answers to the test questions (page T-3) must be given to your instructor. Your site coordinator or sponsor will complete the certification portion of the form based on your responses to the test questions.

Your site coordinator or instructor may provide you a wallet card (Form 13645) as notification that you passed the test. If given the card, you should bring it to the tax preparation site for identification purposes. The card was designed to acknowledge the accomplishment of certified volunteers as well as assist internal and external stakeholders with identifying certified volunteers.

**Note to Instructor:** Contact your local IRS-SPEC representative for the test answers. The answers are located in Publication 4704 FS-A, which can be accessed from irs intranet only.

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

#### Instructions: To be completed by all volunteers in the VITA/TCE program.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

<ul> <li>I will treat all taxpayers professionally, with courtesy and respect.</li> </ul>	<ul> <li>I will exercise reasonable care in the use and protection of equipment and supplies.</li> </ul>
<ul> <li>I will safeguard the confidentiality of taxpayer information.</li> </ul>	<ul> <li>I will not solicit business from taxpayers I assist or use the knowledge I have gained</li> </ul>
<ul> <li>I will apply the tax laws equitably and accurately to the best of my ability.</li> </ul>	about them for any direct or indirect personal benefit for me or any other specific individual.
I will only prepare returns for which I am certified. (Basic, Advanced, etc.) Volunteer Information	<ul> <li>I <u>will not accept payment from taxpayers</u> for the services I provide. I may receive compensation as an employee of a program sponsor.</li> </ul>
Print Full Name	Daytime Telephone
Home Street Address	E-mail Address
City, State and Zip Code	Signature

Site and/or Partner Name

Date

#### This form is to be retained at the Site or by the Partner.

Volunteer position(s)

(screener, preparer, interpreter, reviewer, etc.)

#### (Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.

	Desia	Intermediate	Advonced	Militory	International	Foreign Student/Scholars		
	Basic	Intermediate	Auvanceu	winnary	International	Part 1	Part 2	Part 3
Volunteer's Test Score								
<b>Certification level</b> – Mark the appropriate box								

#### Certified by (IRS or SPEC Partner Only): \_\_\_\_

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.

Cat. No. 38847H

\_ Date: \_\_

Cat. No. 38847H

## **Publication 4704 FS Test Answer Sheet**

## Part 1: Residency Status and Form 8843

1.	8.	
2.	9.	
3.	10.	
4.		
5.		
6.		
7.		

#### Part 2: Form 1040NR-EZ

1.	6.	11.
2.	7.	12.
3.	8.	13.
4.	9.	14
5.	10.	15.

#### Part 3: Form 1040NR and Advanced Issues

1.	4.	7.
2.	5.	8.
3.	6.	9.

## Part 1 Determination of Residency Form 8843

# This first segment of the VITA/TCE certification tests covers determination of residency status and Form 8843. It consists of 10 True/False questions. Carefully read the following questions and write your answers (A or B) on the answer sheet.

1. Juliana arrived in the United States on August 1, 2008, in F-1 immigration status. She had never been to the United States before and she did not change immigration status during 2008. For federal income tax purposes, Juliana is a nonresident alien for 2008.

**A.** True **B.** False

2. Lei came to the United States in 2001 in F-1 immigration status to study engineering. He has not left the country nor has he changed immigration status. For federal income purposes, Lei is a resident for 2008.

A. True B. False

3. Miguel is a visiting professor at the local university. He entered the United States in J-1 immigration status on May 18, 2007. For federal income tax purposes, Miguel is a resident alien for 2008

A. True B. False

4. Sasha served as a visiting scholar from August 2005 through May 2006. In April of 2008, Sasha returned to the United States and served another year as a visiting scholar. For federal income tax purposes, Sasha is a resident for 2008.

**A.** True **B.** False

5. Hans came to the United States in F-2 immigration status on July 11, 2008. He has not changed his immigration status. For federal income tax purposes, Hans is a nonresident alien for 2008.

A. True B. False

## Determine whether the following taxpayers need to file a Form 8843. Please record your answers on the answer sheet.

6. Celina is an F-1 student who has been in the United States since August 6, 2006. Celina does not need to file form 8843 for 2008.

A. True B. False

7. Devesh is an F-1 student from India who has been in the United States since June 30, 2002. Devesh does not need to file Form 8843 for 2008.

**A.** True **B.** False

8. Christiana is the wife of Albert who is an F-1 student. Christiana has been in F-2 immigration status since her arrival on December 14, 2008. Christiana needs to file Form 8843 for 2008.

A. True B. False

9. Assume that Christiana and Albert have a child who is with them in F-2 status. Christiana and Albert do not need to file Form 8843 for their child.

A. True B. False

10. Sara is an F-1 student and her husband Franco is also an F-1 student. They have a daughter who was born in the United States. Sara and Franco do not need to file a form 8843 for their daughter.

A. True B. False

## Part 2 Taxability of Income Form 1040NR-EZ

# This second segment of the VITA/TCE certification test includes 15 True/False and multiple choice questions on taxability of income and Form 1040NR-EZ. Carefully read the following questions and write your answers on the answer sheet.

1. Rebecca, a degree candidate, 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

2. James received \$419 of interest on his bank account. He is an international student from Ireland. He just arrived in the United States in 2007. James interest income is taxable.

A. True B. False

3. Raji has a teaching assistantship. The school reports his wages of \$4,250 on Form W-2. Raji does not need to include this income on his tax return.

**A.** True **B.** False

4. Miya is from the People's Republic of China. She earned \$3,500 in wages in 2008. 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

5. Hildae is an international student from South Africa. She earned \$12 of dividend income on her investment in the U.S. stock market. Hildea must report this income on her tax return.

**A.** True **B.** False

## Use the following information to prepare a Form 1040NR-EZ. Record the requested answers on the answer sheet.

Melissa Brigham, a permanent resident of Belgium (visa number 3344123344), came to the United States on an F-1 visa on August 1, 2007. She has remained in the country since then and is a full-time student at the local university. Melissa, born March 15, 1987, is single. She began working at the university campus on January 3, 2008. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. Melissa is a citizen of Belgium, (she elected to use the old treaty) her address in Belgium is 420 East Court, AnyCity, Belgium. If she is entitled to a refund, she wants it mailed to her. She doesn't want to designate anyone else to discuss this return with the IRS. She did not take any affirmative steps to apply for permanent residence in the United States. She will not be taxed in her home country on the income she has from the United States. Belgium will not tax her on wages that she earns here. Using the following information (Form 1042-S and Form W-2), complete Melissa's federal income tax return. (She would also need to file Form 8843, but assume that she has already completed that on her own.)

6. Enter the amount from line 3, Form 1040NR-EZ.

A. 3,380 B. 5,380 C. Melissa does not need to report her wages from Form W-2

7. Enter the amount from line 10, Form 1040NR-EZ.

- 8. Enter the amount from line 15, Form 1040NR-EZ.
  - **A.** 1 **B.** 3,380 **C.** 0 **D.** 80
- 9. Enter the amount from line 21, Form 1040NR-EZ.
  - **A.** 316 **B.** 0 **C.** 3,380 **D.** 2,000
- 10. Does Melissa have an overpayment of tax?

A. Yes B. No

	a Employee's social security number	OMB No. 1545-000	Safe, accurate, 8 FAST! Use	Visit the IRS website at www.irs.gov/efile.
b Employer identification number (	EIN)	1	Wages, tips, other compensation \$3,380	
c Employer's name, address, and STATE UNIVERSITY	ZIP code		Social security wages	4 Social security tax withheld
122 MAIN STREET			Medicare wages and tips	6 Medicare tax withheld
TOWN, NY 14200			Social security tips	8 Allocated tips
d Control number			Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial MELISSA BINGHAM 233 MAIN STREET TOWN, NY 14200		13 St en	Nonqualified plans	12a See instructions for box 12       12b       0       12c       0       12d
f       Employee's address and ZIP cod         15       State       Employer's state ID num         NY       XX-XXXXXXXX		17 State income tax \$79	18 Local wages, tips, etc.	19 Local income tax 20 Locality name
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13c Address (number and street) 233 MAIN STREET				21	21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22	22 Recipient account number (optional)				
,	or town, province or state, WN, NY 14200	country, ZIP or foreig	n postal code	23	State income tax	withheld	24 Payer's sta	te tax no.	25 Name of state

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<b>3</b> Were you ever a U.S. citizen?	🗌 Yes	
Give the purpose of your visit to the United States		
Current nonimmigrant status and date of change (see page 9)		
E Date you entered the United States (see page 9) ►		
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. Resid leaving the United States at frequent intervals, give name of country		
<ul> <li>Give number of days (including vacation and nonworkdays) you we 2006</li> <li>Did you file a U.S. income tax return for any year before 2008?</li> <li>If "Yes," give the latest year and form number ▶</li> </ul>	, and 2008	□ N
I If you are claiming the benefits of a U.S. income tax treaty with information. See page 9 for additional information.		
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## Use the following information to prepare Form 1040NR-EZ. Record the requested answers on the answer sheet.

Raji Ratnaker, a permanent resident of India (visa number 88779914), came to the United States on an F-1 visa on August 3, 2007. He has remained in the country since then and is a full-time student at the local university. Raji, born October 17, 1986, is single. He filed the proper treaty and withholding forms with the university payroll office before beginning to work in the school cafeteria in 2008. Raji is a citizen of India; 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 this return with the IRS. He did not take any affirmative steps to apply for permanent residence in the United States. He will not be taxed in his home country on the income he has from the United States. Using the following Form W-2, prepare Raji's federal income tax return. (He has already completed Form 8843.)

11. Enter the amount from line 3, Form 1040NR-EZ.

**A.** 5,450 **B.** 412 **C.** 5,968 **D.** 0

12. Enter the amount from line 11, Form 1040NR-EZ.

**A.** 5,450 **B.** 0 **C.** 10,700 **D.** 7,850

13. Enter the amount from line 15, Form 1040NR-EZ.

**A.** 0 **B.** 279 **C.** 338 **D.** 618

- 14. Enter the amount from line 22, Form 1040NR-EZ.
  A. 5,450 B. 412 C. 5,968 D. 0
- 15. Does Raji have an overpayment tax?
  - A. Yes B. No

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		t of line 22 you want r				
ect deposit? e page 7.	If Form <b>b</b> Routing	8888 is attached, che				23a
page .	d Account					
		of line 22 you want applied				05
		<b>t you owe.</b> Subtract line 2 ted tax penalty (see pag			ee page 8 🕨	25
nird arty	Do you want	t to allow another person	to discuss this return w	vith the IRS (see pag	e 9)? 🗌 <b>Yes.</b> Co	omplete the following.
esignee	Designee's name		Phone no. 🕨 (	)	Personal identi number (PIN)	fication
ign ere	and belief, the preparer (othe	ey are true, correct, and accu er than taxpayer) is based on	rately list all amounts and s	sources of U.S. source is parer has any knowled	income I received du ge.	and to the best of my knowledge uring the tax year. Declaration of
ep a copy of return for r records.	Your sign	nature		Date	Your occupation in	the United States
aid re-	Preparer's signature			Date	Check if self-employed	Preparer's SSN or PTIN
arer's se Only	Firm's name ( yours if self-e	mployed),			EIN Phone no.	( )
	address, and	and Paperwork Reduction				Form <b>1040NR-EZ</b> (2008

For	m 1040NR-EZ (2008)		Page <b>2</b>
	Other Information (If an item does not apply to you, enter "N/A.")		
A	What country issued your passport?		
В	Were you ever a U.S. citizen?	Yes	🗌 No
С	Give the purpose of your visit to the United States ►	5	
D	Current nonimmigrant status and date of change (see page 9)		
Е	Date you entered the United States (see page 9) ►		
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. ►		
н	Give number of days (including vacation and nonworkdays) you were present in the United States during 2006, 2007, and 2008		
I	Did you file a U.S. income tax return for any year before 2008?	🗌 Yes	🗌 No
J	If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 9 for additional information. ● Country ▶		
	● Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2008 below and on line 6; not on line 3 or 5. For 2008 ►		
	For 2007 ►		
	• Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits?	☐ Yes	🗌 No
К	During 2008, 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
		1040NR-	<b>EZ</b> (2008)

## Part 3 Advanced Topics Form 1040NR Form 843

#### The next segment of the VITA/TCE certification test includes 3 multiple choice questions and 6 comprehensive questions on the tax return for Igor Pulaski. Carefully read the following questions and write your answers on the answer sheet.

1. Eduard, an international student from Peru, has a W-2 that shows amounts withheld for social security and Medicare taxes. Eduard 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

2. Carmela is the spouse of a J-1 scholar. She obtained work authorization in 2008 and started working at the local library. Her W-2 form shows social security and Medicare witholding. Can she get a refund of these taxes?

A. Yes B. No

3. Hortensia, an international student from Italy, received dividend income in 2008. 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

## Use the following information to prepare a Form 1040NR. Record the requested answers on the answer sheet.

Igor Pulaski is an F-1 student from Poland. His wife, Katinka is also an F-1 student from Poland. They have come to your VITA site to get assistance with their 2008 tax return. They both worked on campus (starting in 2008) and they have a son, who was born in the United States in December 2007. Igor came to the United States on August 9, 2006. Katinka came to the United States on January 1, 2007. Igor and Katinka are citizens of Poland. Their address in Poland is 1000 Main Ave, Anytown, Poland. If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss this return with the IRS. He did not take any affirmative steps to apply for permanent residence in the United States. He will not be taxed in his home country on the income he has from the United States. In addition to their wage income, Igor earned \$1,319 in dividends in the U.S. stock market. Poland has a treaty with the United States that allows the dividends to be taxed at 15 percent instead of 30 percent (Treaty Article 11). Prepare Igor's tax return using the following information.

4. Can Igor and Katinka file a joint return?

	A. Ye	es			B.	No
_	<b>a</b> 1	r	1	.1		

5. Can Igor claim their son as a dependent?

А.	Yes	В.	No
Α.	Yes	В.	No

6.	What amount	is on	line 8	of Igor	's 1040NR?
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	<b>A.</b> 7,896	<b>B.</b> 9,896	<b>C.</b> 696	<b>D.</b> 2,000
7.	What amount is or	n line 35 of Igor's 1040NR	2?	
	<b>A.</b> 7,896	<b>B.</b> 9,896	<b>C.</b> 9,215	<b>D.</b> 2,000
8.	What is the amoun	nt on line 57 of Igor's 1040	ONR?	
	<b>A.</b> 393	<b>B.</b> 198	<b>C.</b> 571	<b>D.</b> 525
9.	What is the amoun	nt on line 87 of Igor's 1040	ONR?	
	<b>A.</b> 198	<b>B.</b> 132	<b>C.</b> 264	<b>D.</b> 1,319

	of the Treasury		Ŭ	P	RO-RATA B	ASIS REI	PORTING		Copy B or Recipient
	2 Gross income 1,143	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption	<ul><li>7 Federal</li><li>8 Withhold</li></ul>		agents	
10 Amo	ount repaid to recipion	ent		14	Recipient's U.		0	XX-XXX EIN	XXXX QI-EIN
11 With	nholding agent's EIN	XX-XXX	XXXX	15	Recipient's fore	eign tax ide	ntifying num	iber, if any	16 Country code
	HOLDING AGENT	0		17	NQI's/FLOW-T	THROUGH	ENTITY'S	name	18 Country code
	Iress (number and st	,		19a	NQI's/Entity's	address (r	number and	street)	
12c Add	litional address line (	room or suite no.)		19b	Additional add	dress line (	room or sui	te no.)	
	or town, province or state WN, NY 14200	e, country, ZIP or foreign	postal code	19c	City or town, prov	vince or state	e, country, ZIF	or foreign pos	stal code
	CIPIENT'S name TINKA PULASKI		13b Recipient code	20	NQI's/Entity's	U.S. TIN,	if any 🕨		
	ress (number and stree STUDENT PAR	,		21	PAYER'S nam	e and TIN	(if different	from withho	olding agent's)
13d Add	litional address line (	room or suite no.)		22	Recipient acco	ount numb	er (optional	)	
	or town, province or state WN, NY 14200	e, country, ZIP or foreign	postal code	23	State income tax	x withheld	24 Payer's	state tax no.	25 Name of state

Form				n's U.S. Sour	ce l	Inc	ome		2008	OM	3 No. 1545-0096
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Internal Rev	enue Service					PR	<u>O-RATA E</u>	BASIS F	REPORTING	fc fc	or Recipient
	2 Gross income		3 Withholding	4 Net income	<b>5</b> T			n 7 Fede	eral tax withheld		
code			allowances		ra	ate	code	8 With	holding by other a	gents	
19	2,00	00					04	9 Tota	l withholding credit	t	
10 Amo	ount repaid to reci	pient	t		14	Re	ecipient's U	I.S. TIN,	if any 🕨	XX-XXX	XXXX
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11 With	nholding agent's E	IN 🕨	· XX-XXX	XXXX	15	Re	ecipient's for	reign tax	identifying number	er, if any	16 Country code
	EIN		QI-EIN								
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MI	DDLE UNIVER	SIT	Y								
12b Add	ress (number and	stre	et)		19	a N	QI's/Entity's	addres	s (number and s	treet)	
904	46 MAIN STRE	ΕT									
12c Add	itional address line	e (ro	om or suite no.)		19	<b>b</b> Ad	dditional ad	dress lin	e (room or suite	no.)	
12d City of	or town, province or st	tate, c	country, ZIP or foreign	postal code	19	<b>c</b> Ci	ty or town, pro	ovince or s	state, country, ZIP o	r foreign pos	stal code
ТО	WN, NY 14200	)									
13a REC	CIPIENT'S name			13b Recipient coo	e <b>20</b>	N	QI's/Entity's	U.S. TI	N, if any 🕨		
IGO	OR PULASKI										
13c Add	ress (number and str	eet)			21	P/	AYER'S nar	ne and 7	TIN (if different fr	om withho	olding agent's)
16	STUDENT PAR	RKV	VAY								
13d Add	itional address line	e (ro	om or suite no.)		22	Re	ecipient acc	count nu	mber (optional)		
13e City of	or town, province or st	tate, c	country, ZIP or foreign	postal code	23	St	ate income ta	ax withhe	d 24 Payer's sta	ate tax no.	25 Name of state
ТО	WN, NY 14200	)									

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions. Cat. No. 11386R Form 1042-S (2008)

а	Employee's social security number	OMB No. 1545	0008	Safe, accurate, FAST! Use		t the IRS website www.irs.gov/efile.
b Employer identification number (EIN XX-XXXXXXXX	1)		<b>1</b> Wa	ges, tips, other compensation \$7,896	2 Federal incom	ne tax withheld \$1,943
c Employer's name, address, and ZIF	2 code		<b>3</b> So	cial security wages	4 Social securit	y tax withheld
MIDDLE UNIVERSITY						
9046 MAIN STREET			5 Me	dicare wages and tips	6 Medicare tax	withheld
TOWN, NY 14200		L				
100010, 101 14200			7 So	cial security tips	8 Allocated tips	
d Control number			9 Ad	vance EIC payment	10 Dependent ca	are benefits
e Employee's first name and initial	Last name	Suff.	<b>1</b> No	nqualified plans	12a See instructio	ns for box 12
IGOR PULASKI		L			d e	
16 STUDENT PARKW	AY		3 Statuto employ	ory Retirement Third-party yee plan sick pay	12b	
TOWN, NY 14200		-	4 Oth		12c	
10111,111 11200			- 01			
					。 12d	
					C o d e	
f Employee's address and ZIP code						
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income		18 Local wages, tips, etc.	19 Local income tax	20 Locality nam
NY XX-XXXXXX	\$7,896	\$69	)6			
Wage and Statement	Tax	20(	ז ר	Department o	f the Treasury-Intern	al Revenue Servic
			J L			
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<b>1040</b>	NKI	U	-	onresident			-	leturn	Ì	OMB No. 1	545-0074
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Present home	address (ni	umber, street, a	and apt. no	., or rural route). If yo	u have a P.O. bo	ox, see page 8		Check		Individual	
0.1		<u> </u>	710							Estate or Tru	
City, town or	post offic	e, state, and	ZIP code.	If you have a forei	gn address, se	e page 8.		Type of	entry v	sa (see page	8)
Country ►				Of what cou	ntry were you a <b>c</b> i	izen or national	during the ta	x vear?			
Give address	outside	the United S	States to v	which vou want an	y Give	address in th	ne country	where you	u are a	permanent	residen
refund check	c mailed. If	i same as abo	ove, write	"Same."	If san	ne as above,	write "Sa	me."			
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Filing status	-			ions for Individu	ials (see pag	ge 8)				7a Yourself	7b Spous
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8Wag9aTaxibTaxibTaxibUa10aOrdibQua11Taxi12Scholing13Busi14Capi15Other16aIRA17aPensi18Remi19Farm20Une21Other22Tota23Add24Arch25Heal	ges, salar able inter -exempt inary divid able refur blarship an iness inco- ital gain or er gains or distributi sions and tal real es n income mployme er income lines 8, 9a her MSA of thh saving ving expe -employe alty on ea olarship a	ies, tips, etc rest interest. <b>D</b> c dends . idends (see nds, credits, nd fellowship ome or (loss r (loss). Attac or (losse s). / ions d annuities state, royalti e or (loss). At ent compens e. List type a exempt by 1, 10a, 11–15, deduction. / gs account of enses. Attac ed SEP, SIM ed health ins arly withdrav and fellowsl	c. Attach o not inc page 11) , or offsei grants. At s). Attach ch Schedu Attach For ies, partn ttach Sch sation and amou a tr eaty 16b, and Attach For deduction h Form 3 MPLE, and surance co wal of sat hip grants	For m(s) W-2	cal income ta S or required C-EZ (For m f required. If no 16b 17b etc. Attach So 040) m M r total effect nge 15) 	9b           .         10b           axes (see prestatement (see prestat	ee page 1  check her  ount (see ount (see Form 104	e  page 12) page 13) t0)	on lines           8           9a           10a           11           12           13           14           15           16b           17b           18           19           20           21		
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orm	1040NR (2	2008)			Page
	<b>36</b> A	mount from line 35 (adjusted gross income)			36
		emized deductions from page 3, Schedule A, line 17			37
		ubtract line 37 from line 36			38
	<b>39</b> E	xemptions (see page 18)			39
		axable income. Subtract line 39 from line 38. If line 39 is m	ore than line 38. e	nter -0-	40
		ax (see page 18). Check if any tax is from: a  Form(s) 8814			41
5		<b>Iternative minimum tax</b> (see page 19). Attach Form 6251			42
5		dd lines 41 and 42			43
2		credit for child and dependent care expenses. Attach Form 2		$\cdots$	
3			44		
		oreign tax credit. Attach Form 1116 if required	46		
		child tax credit (see page 20). Attach Form 8901 if required	40		
		etirement savings contributions credit. Attach Form 8880	· · ·		
		redits from: <b>a</b> 🗌 Form 8396 <b>b</b> 🗌 Form 5695 <b>c</b> 🗌 Form 8	3839 <b>40</b>		
		other credits. Check applicable box(e s): a 🗌 Form 3800			
		□ Form 8801 <b>c</b> □ Form	49		
		dd lines 44 through 49. These are your total credits .		· · · · ⊢	50
_	<b>51</b> S	ubtract line 50 from line 43. If line 50 is more than line 43, e	nter -0		51
2	<b>52</b> Ta	ax on income not effectively connected with a U.S. trade or bus	siness from page 4,	. –	52
		Inreported social security and Medicare tax from: a 🗌 Form			53
:	<b>54</b> A	dditional tax on IRAs, other qualified retirement plans, etc. Attach F	orm 5329 if required	I L	54
5		ransportation tax (see page 22)		L	55
		lousehold employment taxes. Attach Schedule H (Form 104	0)		56
1		dd lines 51 through 56. This is your total tax			57
	<b>58</b> F	ederal income tax withheld from Forms W-2, 1099, 1042-S, etc.	58		
		008 estimated tax payments and amount applied from 2007 ret	urn <b>59</b>		
		ixcess social security and tier 1 RRTA tax withheld (see page			
			61		
		dditional child tax cr edit. Attach Form 8812	62		
2		mount paid with For m 4868 (request for extension)	· · ·		
		ther payments from: <b>a</b> $\Box$ Form 2439 <b>b</b> $\Box$ Form 4136 <b>c</b> $\Box$ Forr			
		credit for amount paid with For m 1040-C	64		
	<b>65</b> U	I.S. tax withheld at source from page 4, line 85	65		
-	<b>66</b> U	I.S. tax withhe ld at sour ce by partnerships under section 14			
	аF	rom Form(s) 8805	66a		
	bГ	rom Form(s) 1042-S	<b>66b</b>		
	67 U	I.S. tax withhe ld on dispositions of U.S. real property interest	sts:		
	аF	rom Form(s) 8288-A	67a		
		rom Form(s) 1042-S	67b		
	<b>68</b> R	efundable credit for prior year minimum tax from Form 8801, line 2	7 <b>68</b>		
	<b>69</b> A	dd lines 58 through 68. These are your total payments		🕨	69
		70 If line 69 is more than line 57, subtract line 57 from line 69.	This is the amount y	vou overpaid	70
ef	und	<b>71a</b> Amount of line 70 you want <b>refunded to you.</b> If Form 888		• •	71a
ec				_	
	sit? See	b Routing number <b>b</b> C 1	ype: Checking	Savings	
Je	24.	d Account number			
		72 Amount of line 70 you want applied to your 2009 estimated tax	▶   72		
<u>_</u>	ount			05 b	73
	Owe	<ul> <li>73 Amount you owe. Subtract line 69 from line 57. For details</li> <li>74 Estimated tax penalty. Also include on line 73</li> </ul>	on how to pay, see	page 25 🕨 📘	13
irc	Dorty	Do you want to allow another person to discuss this return with t		)? [ <b>Yes.</b> Co	omplete the following. 🗌 I
	Party	Designee's Phone		Personal identific	
SI	gnee	name ► no. ► (	)	number (PIN)	
gı	า	Under penalties of perjury, I declare that I have examined this return and acc			
er		belief, they are true, correct, and complete. Declaration of preparer (other th	an taxpayer) is based or	n all information of wh	nich preparer has any knowledg
ep a	a copy of	Your signature	Date	Your occupation in	the United States
	turn for cords.				
			Date		Preparer's SSN or PTIN
	ł	Preparer's signature		Check if	
aio			1	self-employed	
aio re	parer's	Firm's name (or	•		1
e	parer's Only	Firm's name (or yours if self-employed), address, and ZIP code		EIN Phone no.	

Schedule A	۱—۱	Itemized Deductions (See pages 26, 27, 28, and 29.)	07
State and	1	State income taxes         1	
_ocal	•		
ncome	2	Local income taxes	
Taxes	3	Add lines 1 and 2	
Total Gifts o U.S.		Caution: If you made a gift and received a benefit in	
0 0.5. Charities	4	return, see page 26. Gifts by cash or check. If you made any gift of \$250 or	
		more, see page 26	
	5	Other than by cash or check. If you made any gift of \$250 or	
		more, see page 26. You <b>must</b> attach Form 8283 if "the amount	
		of your deduction" (see definition on page 27) is more than \$500	
	6	Carryover from prior year	
	-		
	7	Add lines 4 through 6	
asualty and heft Losses	8	Casualty or theft loss(es). Attach Form 4684. See page 27	
lob	9	Unreimbursed employee expenses—job travel, union	
Expenses	Ū	dues, job education, etc. You <b>must</b> attach Form 2106	
and Certain		or Form 2106-EZ if required. See page 28 ►	
liscellaneous		9	
eductions	10	Tax preparation fees.	
	11	Other expenses. See page 28 for expenses to deduct	
		here. List type and amount	
		11	
	12	Add lines 9 through 11	
	13	Enter the amount from Form	
		1040NR, line 36	
	4.4	Multiply line 13 by 2% ( 02)	
	14	Multiply line 13 by 2% (.02)	
	15	Subtract line 14 from line 12. If line 14 is mor e than line 12, ente r -0 15	
Other	16	Other-see page 28 for expenses to deduct here. List type and amount	
Miscellaneous			
Deductions			
	4-		
Fotal temized	17	Is Form 1040NR, line 36, over \$159,950 (over \$79,975 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)?	
Deductions		□ <b>No.</b> Your deduction is not limited. Add the amounts in the far right column )	
		for lines 3 through 16. Also enter this amount on Form 1040NR, line 37.	
		<b>Yes.</b> Your deduction may be limited. See page 29 for the amount to	
		enter here and on Form 1040NR, line 37.	

Nature of income         75       Dividends paid by:         76       U.S. corporations         76       Interest:         a       Wortgage         b       Paid by foreign corporations         76       Interest:         a       Mortgage         b       Paid by foreign corporations         c       Other         c       Other         77       Industrial royalities (patents, trademarks, etc.)         78       Motion picture or T.V. copyright royalities         79       Other royalities (copyrights, recording, publishing, etc.)         79       Other royalities (copyrights, recording, publishing, etc.)         79       Other royalities         80       Real property income and natural resources royalities         81       Pensions and annuities         82       Social security benefits         83       Gains (include capital gain from line 91 below)         84       Other (specify) •         85       Total U.S. tax withheld at source. Add column (a) of lines 75a through 84 in columns (b)-(e)         86       Add lines 75a through 84 in columns (b)-(e)         87       Multiply line 86 by rate of tax at top of each column 83 incomenced with a U.S. 1040NR, line 52 <td< th=""><th>Tight         Tight         <th< th=""><th>(a) U.S. tax withihield at source</th><th>(b) 10%</th><th>(c) 15%</th><th>Enter amount of income under the appropriate rate of tax       (b) 10%     (c) 15%       (d) 30%</th><th>tax (see page 29)</th><th></th></th<></th></td<>	Tight         Tight <th< th=""><th>(a) U.S. tax withihield at source</th><th>(b) 10%</th><th>(c) 15%</th><th>Enter amount of income under the appropriate rate of tax       (b) 10%     (c) 15%       (d) 30%</th><th>tax (see page 29)</th><th></th></th<>	(a) U.S. tax withihield at source	(b) 10%	(c) 15%	Enter amount of income under the appropriate rate of tax       (b) 10%     (c) 15%       (d) 30%	tax (see page 29)	
Nature of income         Dividends paid by:         U.S. corporations         a U.S. corporations         b Foreign corporations         ninterest:         a Mortgage         a Mortgage         b Paid by foreign corporations         c Other         c Other         c Other         notion picture or T.V. copyright royalties         Motion picture or T.V. copyright royalties         Other royalties (copyrights, recording, publish         Real property income and natural resources         Pensions and annuities         Social security benefits         Cains (include capital gain from line 91 below         Other (specify) >         Other (specify) =         Other (specify) =     <		withheld at source	(b) 10%	(c) 15%	(d) 30%		
Dividends paid by: U.S. corporations		al source					(e) Other (specify)
Dividends paid by: U.S. corporations						%	%
<ul> <li>D.S. corporations</li> <li>Foreign corporations</li> <li>Interest:</li> <li>Mortgage</li> <li>Paid by foreign corporations</li> <li>Other</li> <li>Other</li> <li>Notion picture or T.V. copyright royalties</li> <li>Other royalties (copyrights, recording, publish Real property income and natural resources</li> <li>Pensions and annuities</li> <li>Social security benefits</li> <li>Social security benefits</li> <li>Cother (specify)</li> <li>Cother (specify)</li> <li>Cother (specify)</li> <li>Cother (scording an from line 91 below Other (specify)</li> <li>Cother (specify)</li> <li< td=""><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td></td><td></td><td></td><td></td></li<></ul>	· · · · · · · · · · · · · · · · · · ·						
Interest: a Mortgage Cother · · · · · · · · · · · · · · · · · · ·							
<ul> <li>a Mortgage</li> <li>b Paid by foreign corporations</li> <li>c Other</li> <li>c Other</li> <li>c Other</li> <li>c Other royalties (patents, trademarks, etc.)</li> <li>Motion picture or T.V. copyright royalties</li> <li>dother royalties (copyrights, recording, publish</li> <li>Real property income and natural resources</li> <li>Pensions and annuities</li> <li>Social security benefits</li> <li>Social security benefits</li> <li>Gains (include capital gain from line 91 belov</li> <li>Other (specify)</li> <li>Other (specify)</li> <li>Add lines 75a through 84. Enter the total here and</li> <li>1040NR, line 65</li> <li>Add lines 75a through 84 in columns (b)–(e)</li> <li>Multiply line 86 by rate of tax at top of eac</li> <li>Tax on income not effectively connected v</li> </ul>							
<ul> <li>Daid by foreign corporations</li> <li>Cother</li> <li>Cother</li> <li>Industrial royalties (patents, trademarks, etc.)</li> <li>Motion picture or T.V. copyright royalties</li> <li>Motion picture or T.V. copyrights, recording, publish</li> <li>Real property income and natural resources</li> <li>Pensions and annuities</li> <li>Social security benefits</li> <li>Social security benefits</li> <li>Gains (include capital gain from line 91 below</li> <li>Other (specify)</li> <li>Cother (specify)</li> <li>Cother (specify)</li> <li>Cother (specify)</li> <li>Multiply line 86 by rate of tax at top of eac</li> <li>Tax on income not effectively connected v</li> </ul>							
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Motion picture or T.V. copyright royalties . Other royalties (copyrights, recording, publish Real property income and natural resources Pensions and annuities	<u>ع</u> ق الم						
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1040NR, line 65 Add lines 75a through 84 in columns (b)–(e) Multiply line 86 by rate of tax at top of eac Tax on income not effectively connected v 1040NR, line 52		_					
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Multiply line 86 by rate of tax at top of eac Tax on income not effectively connected v 1040NR, line 52		<b>98</b>					
Tax on income not effectively connected v 1040NR, line 52	lumn	87					
Capit	a U.S. trade or business.	Ι.	columns (b)–(e) o	of line 87. Enter t	Add columns (b)–(e) of line 87. Enter the total here and on Form	on Form · · · ● 88	
	oital Gains and	Losses From	Capital Gains and Losses From Sales or Exchanges of	anges of Property	erty	-	
Enter only the capital gains and losses from property sales         89         (a) Kind of property and description of forecessary, attach statement of descriptive details not shown below) sources within the United	escription ement of wn below)	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Sales price	<b>(e)</b> 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)
States and not effectively							
connected with a U.S. business. Do not include a gain							
or loss on disposing of a U.S.							
real property interest, report these gains and losses on							
Schedule D (Form 1040).							
Report property sales or exchanges that are effectively connected with a U.S. 90 Add columns (f) and (g) business on Schedule D (Form	(g) of line 89	· · ·	· · ·		<b>06</b>		
1040), Form 4797, or both. 91 Capital gain. Combine columns (f) and (g) of line 90. Enter the net gain here and on line 83 above (if a loss, enter -0-)	ne columns (f) anc	(g) of line 90. Ent	er the net gain here	e and on line 83 (	above (if a loss, ente	er -0-) 🕨 91	

	Other Information (If an item do	es not apply to you, ente r "N/A.")
4	What country issued your passport?	M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See
3	Were you ever a U.S. citizen? Yes I No	page 30 for additional information.
>	Give the purpose of your visit to the United States ►	•Type and amount of effectively connected income exemption from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b,
)	Current nonimmigrant status and date of change (see page 29) ►	or 17b-21 of Form 1040NR. For 2008 (also, include this exempt income on line 22 of Form 1040NR) ►
	Date you entered the United States (see page 29)	For 2007 ►
	Did you give up your permanent residence as an immigrant in the United States this year?	•Type and amount of income not effectively connected th
à	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. ►	is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article. For 2008 ►
I	Give number of days (including vacation and nonworkdays) you were present in the United States during:	For 2007 ►
	2006, 2007, and 2008	●Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits?
	U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c?	● Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2008? □ Yes □ N
	If "Yes," enter amount ► \$	N If you file this return to report community income, give you spouse's name, address, and identifying number.
	for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea).	O If you file this return for a trust, does the trust have a U.S. business?
	Total foreign source income not effectively connected with a U.S. trade or business ► \$	P Is this an "expatriation return" (see page 30)?
	Did you file a U.S. income tax return for any year before 2008? □ Yes □ No If "Yes," give the latest year and form number ►	<ul><li>If "Yes," you must attach an annual information statement.</li><li>Q During 2008, did you apply for, or take other affirmative steps to apply for, lawful</li></ul>
	To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 59, 62, and 64?	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  N
	Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? .	If "Yes," explain ►
	If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) ►	R Check this box if you have received compensation income of \$250,000 or more and you are using an alternative basis to determine the source of this compensation income (see page 30) ► □



## What Does Link & Learn Taxes Offer?

#### **Electronic Software Practice Lab**

- Experience using return preparation software available from the IRS
- Prepare the exercises and problems online
- Prepare tax returns based on the test scenarios online

## **Online Testing**

- Stand alone online test and certification
- Bookmark feature means you don't have to complete test in one session
  - if interrupted, you can return to same place and complete it
- Online tests can be taken two times – each test will be different
- Volunteer Agreement with certification results

## **Different Courses**

- Basic
- Intermediate
- Advanced
- Military
- International
- Puerto Rico
- Foreign Students

## **Immediate Feedback**

- Interactive topic activities that allow you to complete Worksheets, Forms, and Returns
- Immediate feedback Tells you why you were correct or why your answer was incorrect

## Information On

- Latest tax law
- Interview tips
- Preparing accurate returns using:
  - Intake & Interview Sheet
  - Volunteer Resource Guide
  - Quality Review

## Easy to Use

- Lessons divided into short topics
- Case scenarios
- Interviews with audio dialog
- Cues to tell you where you are in the course
- Easy to read
- Graphics to reinforce key information
- Links to:
  - Publications and Forms
  - Tax & EITC tables
  - Glossary

# 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 Quality 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
- Economic Stimulus Payments Information Center
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant

## and much more!

Your direct link to tax information

# 24/7 www.irs.gov

