

# 2012 Publication 4011

## Foreign Student and Scholar Volunteer Resource Guide

For Use in Preparing Tax Year 2012 Returns

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

Coming together to strengthen communities



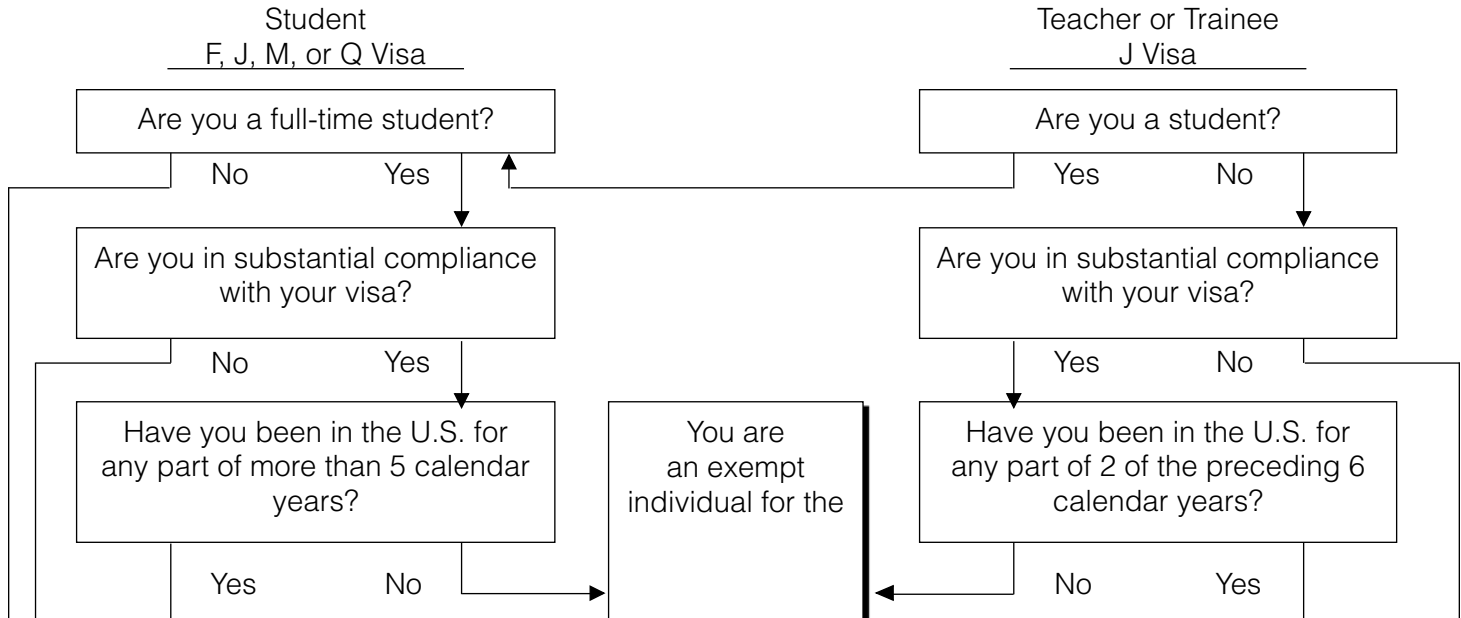
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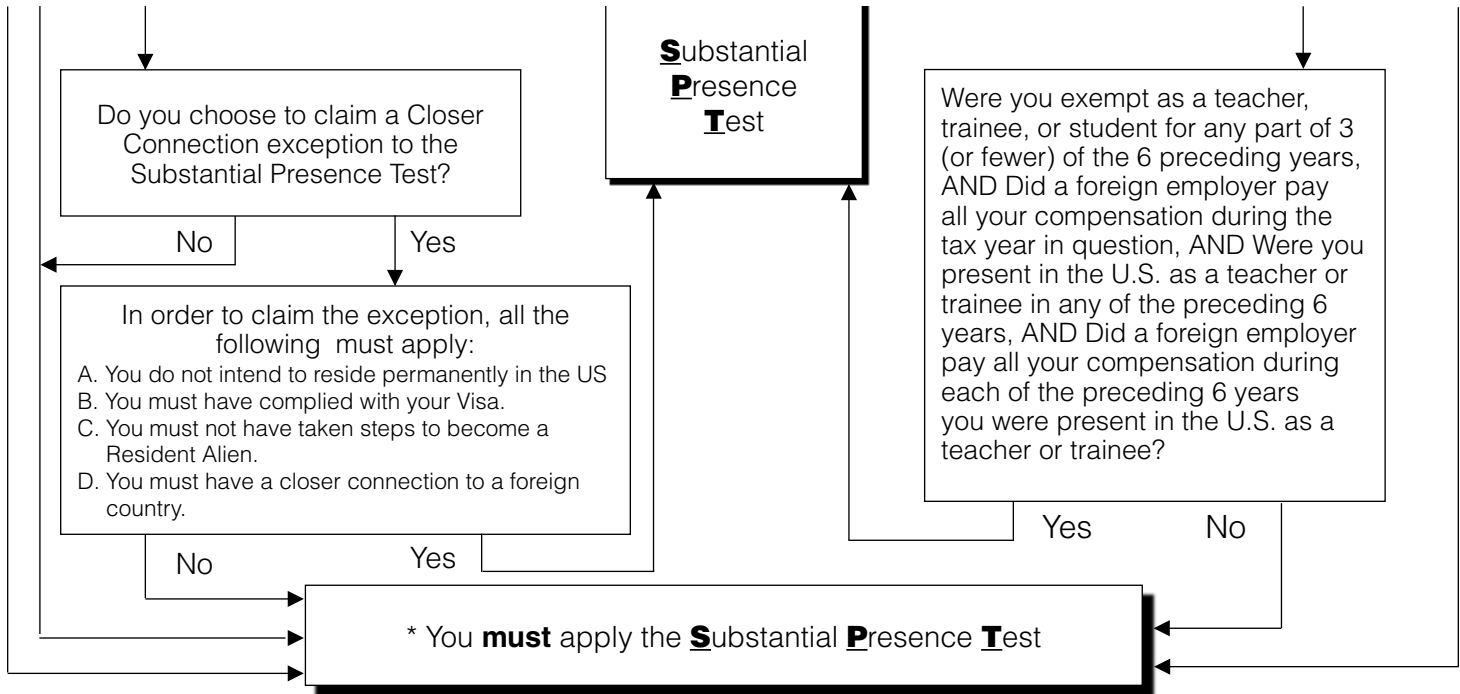
Publication 4011 (Rev. 10-2012) Catalog Number 34182T Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



# Are you an exempt individual?—Decision Tree

If you are temporarily present in the United States on an F, J, M, or Q visa, use this chart to determine if you are an exempt individual from the **S**ubstantial **P**resence **T**est (**SPT**).





\* Substantial Presence Test (**SPT**) You will be considered a U.S. resident for tax purposes if you meet the **substantial presence test** for calendar year 2012. To meet this test, you must be physically present in the United States on at least:

1. 31 days during 2012
2. 183 days during the 3-year period that includes 2012, 2011, and 2010, counting:
  - a. All the days you were present in 2012 and
  - b. 1/3 of the days you were present in 2011, and
  - c. 1/6 of the days you were present in 2010.

## Nonresident Alien or Resident Alien?—Decision Tree

*Start here to determine your residency status for federal income tax purposes*

Were you a lawful permanent resident of the United States (had a “green card”) at any time during the current tax year?

Yes

No

Were you physically present in the United States on at least 31 days during the current tax year?<sup>3</sup>

Yes

No

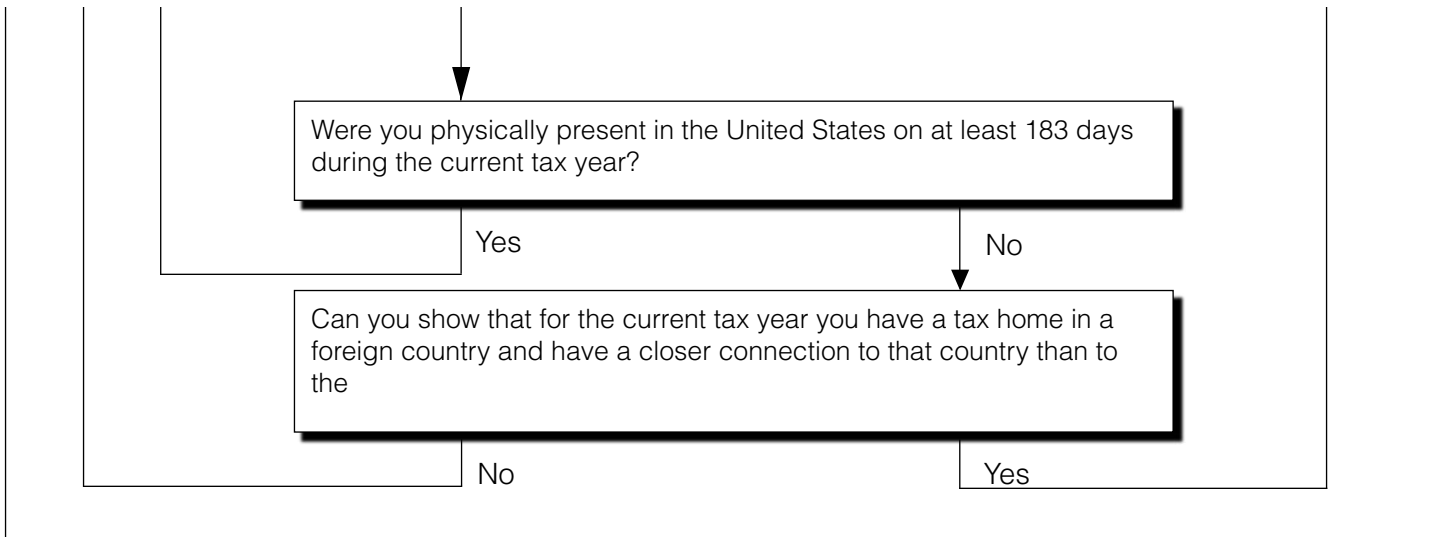
Were you physically present in the United States on at least 183 days during the 3-year period consisting of the current tax year and the preceding 2 years, counting all days of presence in the current tax year, 1/3 of the days of presence in the first preceding year and 1/6 of the days of presence in the second preceding year?<sup>3</sup>

Yes

No<sup>4</sup>

You are a resident alien for U.S. tax purposes.<sup>1,2</sup>

You are a nonresident alien for U.S. tax purposes.



1 If this is your first or last year of residency, you may have a dual status for the year. See Dual-Status Aliens in Publication 519.

2 In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty between the U.S. and your country. Check the provision of the treaty carefully.

3 See *Days of Presence in the United States* in Publication 519 for days that do not count as days of presence in the United States. (Exempt individuals such as students, scholars, and others temporarily in the United States under an F, J, M, or Q visa do not count their days of presence in the U.S.)

4 If you meet the substantial presence test for the following year, you may be able to choose treatment as a U.S. resident alien for part of the current tax year. See Substantial Presence Test under Resident Aliens and First-Year Choice under Dual Status Aliens in Publication 519.

## Countries with Treaty Benefits for Scholarship or Fellowship Grants (Income Code 15)

- If a nonresident alien receives a grant that is not from U.S. sources, it is not subject to U.S. tax.
- Scholarship or fellowship grants that cover tuition and fees (and books and supplies if required of all students) are not subject to U.S. tax. (Financial aid that is dependent on the performance of services, such as a teaching assistant, is treated as wages and subject to the code income 17, 18, or 19 provisions.)
- Scholarship or fellowship grants that cover room, board and other personal expenses are subject to U.S. tax unless a treaty benefit (as summarized below) exists.

<i>Country</i>	<i>Maximum Years in U.S.</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Bangladesh	2	No Limit	21(2)
China, People's Republic of	No Limit	No Limit	20(b)
Commonwealth of Independent States*	5	Limited	VI(1)
Cyprus	5	No Limit	21(1)
Czech Republic	5	No Limit	21(1)
Egypt	5	No Limit	23(1)
Estonia	5	No Limit	20(1)
France	5	No Limit	21(1)
Germany	No Limit	No Limit	20(3)
Iceland	5	No Limit	19(1)
Indonesia	5	No Limit	19(1)
Israel	5	No Limit	24(1)
Kazakhstan	5	No Limit	19
Korea, South	5	No Limit	21(1)
Latvia	5	No Limit	20(1)
Lithuania	5	No Limit	20(1)

\* Commonwealth of Independent States  
(Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.)

**Countries with Treaty Benefits for Scholarship or Fellowship Grants (Income Code 15)**  
***(continued)***

<i>Country</i>	<i>Maximum Years in U.S.</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Morocco	5	No Limit	18
Netherlands	3	No Limit	22(2)
Norway	5	No Limit	16(1)
Pakistan	No Limit	No Limit	XIII(1)
Philippines	5	No Limit	22(1)
Poland	5	No Limit	18(1)
Portugal	5	No Limit	23(1)
Romania	5	No Limit	20(1)
Russia	5	No Limit	18
Slovak Republic	5	No Limit	21(1)
Slovenia	5	No Limit	20(1)
Spain	5	No Limit	22(1)
Thailand	5	No Limit	22(1)
Trinidad and Tobago	5	No Limit	19(1)
Tunisia	5	No Limit	20
Ukraine	5	No Limit	20
Venezuela	5	No Limit	21(1)

Caution: The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901, *U.S. Tax Treaties*.

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### **Countries With Treaty Benefits for Teaching or Research (Income Code 18)**

<i>Country</i>	<i>Maximum Years in U.S.</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Bangladesh	2	No Limit	21(1)
Belgium	2	No Limit	19(2)
Bulgaria	2	No Limit	19(2)
China, People's Republic of	3	No Limit	19
Commonwealth of Independent States*	2	No Limit	VI(1)
Czech Republic	2	No Limit	21(5)
Egypt	2	No Limit	22
France	2	No Limit	20
Germany	2	No Limit	20(1)
Greece	3	No Limit	XII
Hungary	2	No Limit	17
India	2	No Limit	22
Indonesia	2	No Limit	20
Israel	2	No Limit	23
Italy	2	No Limit	20
Jamaica	2	No Limit	22

\* Commonwealth of Independent States  
(Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.)



**Countries With Treaty Benefits for Teaching or Research (Income Code 18) (continued)**

<i>Country</i>	<i>Maximum Years in U.S.</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Japan	2	No Limit	20
Korea, South	2	No Limit	20
Luxembourg	2	No Limit	21(2)
Netherlands	2	No Limit	21(1)
Norway	2	No Limit	15
Pakistan	2	No Limit	XII
Philippines	2	No Limit	21
Poland	2	No Limit	17
Portugal	2	No Limit	22
Romania	2	No Limit	19
Slovak Republic	2	No Limit	21(5)
Slovenia	2	No Limit	20(3)
Thailand	2	No Limit	23
Trinidad and Tobago	2	No Limit	18
Turkey	2	No Limit	20(2)
United Kingdom	2	No Limit	20A
Venezuela	2	No Limit	21(3)

Caution: The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901, *U.S. Tax Treaties*.

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**Countries With Treaty Benefits for Studying and Training (Income Code 19)**

<i>Country</i>	<i>Maximum Years in U.S.</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Bangladesh	2	\$8,000	21(2)
Belgium	No Limit	9,000	19(1)(b)
Bulgaria	No Limit	9,000	19(1)(b)
China, People's Republic of	No Limit	5,000	20(c)
Cyprus	5	2,000	21(1)
Czech Republic	5	5,000	21(1)
Egypt	5	3,000	23(1)
Estonia	5	5,000	20(1)
France	5	5,000	21(1)
Germany	4	9,000	20(4)
Iceland	5	9,000	19(1)
Indonesia	5	2,000	19(1)
Israel	5	3,000	24(1)
Korea, South	5	2,000	21(1)

**Countries With Treaty Benefits for Studying and Training (Income Code 19) (continued)**

<i>Country</i>	<i>Maximum Years in U.S.</i>	<i>Maximum Dollar Amounts</i>	<i>Treaty Article</i>
Latvia	5	\$5,000	20(1)
Lithuania	5	5,000	20(1)
Malta	No Limit	9,000	20(2)
Morocco	5	2,000	18
Netherlands	No Limit	2,000	22(1)
Norway	5	2,000	16(1)
Pakistan	No Limit	5,000	XIII(1)
Philippines	5	3,000	22(1)
Poland	5	2,000	18(1)
Portugal	5	5,000	23(1)
Romania	5	2,000	20(1)
Slovak Republic	5	5,000	21(1)
Slovenia	5	5,000	20(1)
Spain	5	5,000	22(1)
Thailand	5	3,000	22(1)
Trinidad and Tobago	5	2,000	19(1)
Tunisia	5	4,000	20
Venezuela	5	5,000	21(1)

# India Treaty

## Article 21(2)

An Indian **student** may take a **standard deduction** equal to the amount allowable on Form 1040 and may be able to claim the personal exemptions for a nonworking spouse and U.S.-born children.

Treaty benefits for a **scholar** from India are very different from those for a **student**. The **scholar** benefit for income code 18 is lost retroactively if the visit exceeds 2 years.

The standard deduction for single taxpayers in 2012 is \$5,950. The deduction for married filing separately is \$5,950.

Nonresident aliens can't file a joint return. Even though a student from India may be able to take an exemption for a nonworking spouse, this is not considered a joint return. Thus, the standard deduction for married filing separately must be used. In determining their tax liability, they must use the tax tables or tax rate schedules for married filing separately.

## **China Treaty**

### **Article 19, 20(c)**

Almost all U.S. tax treaties are limited to a specific number of years and may not be available for residents for tax purposes.

The U.S. treaty with China provides that a scholar is exempt from tax on earned income for 3 years. After 2 years, a scholar will become a resident alien for tax purposes but is still entitled to 1 more year of tax benefits under the treaty. The treaty also provides that students have an exemption of up to \$5,000 per year for income earned while they are studying or training. In most cases, the student will become a resident for federal tax purposes in their sixth calendar year. Students from China can continue to claim the treaty benefits on their resident alien tax return (if they still meet the definition of a student).

## **Canada Treaty**

### **Article 15**

The students and scholars are permitted to use Article 15 of the tax treaty, which applies to dependent personal services.

The tax treaty with Canada is different from all other tax treaties because it (1) exempts all earned income if the nonresident earned not more than \$10,000 in the tax year, but (2) taxes all income if the nonresident earned more than \$10,000. This treaty benefit is lost if the nonresident becomes a resident for tax purposes.

## Wage Calculation Worksheet

Since some employers do not issue the correct reporting documents to international students and scholars, the following formula will help you to accurately compute the amount of wages to be shown on the income tax return.

Wages from Form W-2, box 1 (if any) \_\_\_\_\_

Add: Code 18 or 19 income from Form,  
1042-S, box 2 (if any) + \_\_\_\_\_

Total W-2 and 1042-S \_\_\_\_\_

Subtract: Code 18 or 19 treaty benefit  
(if any) - \_\_\_\_\_

Equals: Wages to be reported on  
Form 1040NR-EZ, line 3 or  
Form 1040NR, line 8 = \_\_\_\_\_

## Filing Status

Generally, nonresident aliens must select either the **single** or the **married filing separately** filing status.

**Head of household** filing status cannot be used if the taxpayer was a nonresident alien during any part of a year.

Nonresidents who are married to U.S. citizens or resident aliens can choose to file a joint return for tax purposes and file as **married filing jointly**.

## Exemption (personal/dependency) Issues

Generally, nonresident aliens can claim only one personal exemption.

Nonresidents from the following countries may be able to claim their spouse and children as dependents. Everyone claimed on the return must have either a social security number or an Individual Taxpayer Identification Number (ITIN).

**Canada**  
**Mexico**

**India**  
**South Korea**

The exemption amount for 2012 is 3,800.

## Standard Deduction

Nonresident aliens are generally not eligible for the standard deduction. For those entitled, they must use the amount for the single or married filing separately filing status.

The standard deduction amount for single and married filing separately for 2012 is 5,950.

# **Social Security and Medicare Taxes**

Generally, a nonresident alien temporarily admitted in the United States as a student is not permitted to work for a wage or salary or to engage in business while in the United States. However, if a student is granted permission to work, social security and Medicare taxes are not withheld from their pay.

If social security or Medicare taxes are withheld from pay that is not subject to these taxes, contact the employer who withheld the taxes in error for a refund.

If that employer does not refund the withheld taxes, file Form 843, Claim for Refund and Request for Abatement and attach supporting documentation for reimbursement.

See Publication 519, Chapter 8 for a list of items to attach as supporting documentation.

Mail Form 843 (with attachments) to the following address:

Department of the Treasury  
Internal Revenue Service Center  
Philadelphia, PA. 19255



## Tax Credits and Nonresident Aliens

Tax credits are allowed to nonresident aliens only if they receive effectively connected income. Generally, nonresident alien students and scholars will **not** qualify for tax credits.

**Child Tax Credit** — Nonresident aliens may be able to claim the child tax credit if all of the following conditions are met:

- The child is a U.S. citizen, national, or resident alien, and
- The child is a son, daughter, adopted child, grandchild, stepchild, or foster child, and
- The child was under age 17 at the end of the year.
- The child is claimed as their dependent.

**Earned Income Credit** — If the taxpayer is a nonresident for any part of the year, the earned income credit is not available.

**Education Credits** — If the taxpayer is a nonresident alien for any part of the year, they generally can't claim the educational credits, such as the American Opportunity, Hope, and Lifetime Learning Credits.

**Foreign Tax Credit** — This credit will usually not be available to nonresident alien students and scholars. Their foreign-source income is usually not reported on their U.S. income tax return.

## What to file

**Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition if any of the following applies:

If you are an alien individual, excluding days of presence in the United States for purposes of the substantial presence test because you:

- Were an exempt individual (temporarily in the United States as a teacher or trainee on a “J” or “Q” visa; temporarily in the United States as a student on an “F”, “J”, “M” or “Q” visa; or you were a professional athlete competing in a charitable event. or
- Were unable to leave the United States as planned because of a medical condition or problem.

Even if the student or scholar had no income, they still must file Form 8843 and file one for each family member who is in the United States.

**Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents if all of the following apply.

1. No dependents claimed
2. Taxpayer cannot be claimed as a dependent on another person’s return.
3. The only U.S. sources of income were from wages, salaries, tips, taxable state and local income tax refunds, and scholarships and grants.
4. Taxable income (line 14) is less than \$100,000.
5. The only exclusion is for scholarship and fellowship grants and the only adjustment to income is for the student loan interest deduction.
6. No tax credits claimed.
7. If married, no exemption claimed for the spouse.
8. The only itemized deduction claimed is for state and local income taxes.  
(**Note:** Residents of India who were students or business apprentices may be able to take the standard deduction in lieu of itemized deductions for state and local income taxes).
9. The only taxes owed are income tax.
10. No claim for excess social security and tier 1 RRTA tax withheld.
11. Not filing an “expatriation tax” return  
(Applies to U.S. citizens who have lost their citizenship or long-term residents who have ended their residency status).

If all of the above conditions are not met, Form 1040NR must be filed.

**Form 1040NR**, U.S. Nonresident Alien Income Tax Return if any of the following applies.

1. Nonresident alien engaged in a trade or business in the United States.
2. Nonresident alien not engaged in a trade or business in the U.S.
3. Representative of a deceased person who would have had to file Form 1040NR.
4. Representative of an estate or trust that has to file Form 1040NR.

**When to File**

If you are an employee and you receive wages subject to U.S. income tax withholding, file your return and pay any taxes due by April 15, 2013 for the calendar year 2012.

If you are not an employee who receives wages subject to U.S. income tax withholding, file your return and pay any taxes due by June 17, 2013 for the calendar year 2012.

**Note:** If the regular due date for filing falls on a Saturday, Sunday, or legal holiday, file by the next business day.

**Extensions of time to file.** If you cannot file your return by the regular due date, file Form 4868, Application for *Automatic Extension of Time To File U.S. Individual Income Tax Return*.

For the 2012 calendar year, if the due date is April 15, 2013 it is extended to October 15, 2013 (December 16, 2013, if the due date of your return is June 17, 2013).

You must file the extension by the regular due date of your tax return.

**Amended Returns.** If you later have changes in your income, deductions, or credits after you mail in your return, file Form 1040X, Amended U.S. Individual Income Tax Return. Also use Form 1040X if you should have filed Form 1040, 1040A, or 1040EZ instead of Form 1040NR or 1040NR-EZ, or vice versa. If you amend Form 1040NR Form 1040NR-EZ or file the correct return, attach the corrected return (Form 1040, Form 1040NR, etc.) to Form 1040X. Print "Amended" across the top. If you are claiming a refund, the amended return must be filed within 3 years from the date the return was filed or within 2 years from the time the tax was paid, whichever is later. A tax return filed before the final due date is considered to have been filed on the due date.

**Where to File**

**Forms 8843, 1040NR-EZ and 1040NR** must be mailed to:

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

**Note:** Tax returns cannot be faxed to the Internal Revenue Service (IRS)

## Source Documents

You may see many types of income documents when you are assisting international students and scholars. The following list may help you in identifying the documents you may see.

**Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding**

Many students and scholars will receive this form if they have income and/or a scholarship that is subject to treaty benefits. Link & Learn Taxes for Foreign Students and Scholars provide more information on how to record the entries from this form.

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

Most students and scholars are allowed to work. If they earn more than the amount exempted by their treaty, the excess should be reported on the W-2. When students and scholars work off campus, they often receive a W-2 for the full amount they earned. That is why it is important to use the wage calculation worksheet on page 13 of this guide.

**Form 1098-T, Tuition Payments Statement**

Academic institutions issue Form 1099-T to students who paid tuition during the tax year. This form helps the students calculate the educational credits. Since nonresident aliens usually cannot claim the educational credits, the form is not part of their tax return.

**Form 1099-INT, Interest Income**

Many banks and savings institutions issue the 1099-INT to nonresident alien and scholars. Since most nonresident student and scholars do not need to report their interest income, the form is not part of their tax return. To avoid receiving a Form 1099-INT, file Form W-8 BEN with the bank or financial institution.

**Form 1099-MISC, Miscellaneous Income**

Sometimes a nonresident alien student or scholar will give you a 1099-MISC. There are several complicated issues involved when this happens. If you or the other volunteers at your site do not know the procedures to follow when a nonresident alien student or scholar receives a 1099-MISC, refer the taxpayer to a tax professional.

**Additional Resources**

Link & Learn Taxes for Foreign Student and Scholars

Forms 1040NR, U.S. Nonresident Alien Income Tax Return

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

Form 843, Claim for a Refund and Request for Abatement

Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident

Form 8316, Information Regarding Request for Refund of Social Security Tax

Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition

Form 13614 NR, Nonresident Alien Intake and Interview Sheet

Publication 519, U.S. Tax Guide for Aliens

Publication 597, Information on the United States-Canada Income Tax Treaty

Publication 901, U.S. Tax Treaties

Publication 970, Tax Benefits for Education

Publication 972, Child Tax Credit

Publication 4152, Electronic Toolkit for Nonresident Alien VITA/TCE Sites

Publication 4657, Individual Taxpayer Identification Number PowerPoint Presentation

Publication 4756 Foreign Student and Scholar PowerPoint Presentation

## General Summary of U.S. Immigration Terms

**Alien** – An individual who is not a U.S. citizen or U.S. national. For Income tax purposes, aliens are classified as Residents or Nonresidents.

**Bona fide Resident** – A residence established in a foreign country or countries for an uninterrupted period which includes an entire year that extends into the current tax year.

**Dual Status** – Aliens who are both Residents and Nonresidents of the U.S. within the same tax year.

**Exempt Individual** – Aliens who, because of the terms of their visa status, are not considered to be “present in the United States.” For purposes of the Substantial Presence Test.

**Exempt Status** – A visa status that provides for a defined period of time in which the days an alien is physically present in the U.S. are not counted for purposes of the Substantial Presence Test.

**Expatriation Tax** – An additional tax that may apply to US citizens who have renounced their citizenship and long-term residents who have ended their US resident status for federal tax purposes. Different rules apply according to the date upon which you expatriated.

**Green Card** – An alien registration card issued by U.S. Citizenship and Immigration Services (USCIS) giving an individual the privilege, according to the immigration to the immigration laws, of residing permanently in the United States as an immigrant.

**Taxpayer Identification Number** – A unique number used by individuals and other tax entities to file tax forms with the IRS.

**Individual Taxpayer Identification Number (ITIN)** – A tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9. ITINs are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers (SSNs). An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

**Nonresident Alien** – An alien who is temporarily residing in the U.S., a resident alien who has abandoned permanent residence in the U.S. or an alien who has never been in the U.S.

**Resident Alien** - Aliens admitted to the U.S. under permanent immigration visas are generally resident aliens and meet the substantial presence test or lawful permanent residency test. (Green Card Test)

## General Summary of U.S. Immigration Terms

**Substantial Presence Test** – A rule applied in determining if an alien is a U.S. Resident for tax purposes. Generally, an individual meets the substantial presence test if the individual was in the United States for at least 31 days during the current calendar year and was present in the United States for at least 183 days during the current year and the two preceding calendar years. (Note: For purposes of the substantial presence test, an individual does not count days of temporary presence in the United States under certain visas.)

**Social Security Number (SSN)** – A nine-digit number issued by the Social Security Administration to U.S. Citizens and aliens permitted to work in the U.S.

**Treaty Benefits** – Provisions of a tax treaty that allow for various items of tax relief or responsibility not provided for under general tax laws.

**Nonimmigrant Visas** – Allows a nonimmigrant to enter the United States in one of several different categories, which correspond to the reason the nonimmigrant was allowed to enter the United States.

**Nonimmigrant** – An alien who has been granted the right to reside temporarily in the United States.

**Immigrant** – An alien who has been granted the right to reside permanently in the United States and work without restrictions. Also known as a Lawful Permanent Resident (LPR), they are eventually issued a “green card”.

**Passport** – An official government document that certifies one’s identity and citizenship and permits a citizen to travel abroad.

**Illegal Alien (“Undocumented Alien”)** – An alien who has entered the United States illegally without proper authorization and documents, or one who entered the United States legally and has violated the terms of his/her status or has allowed his original status to expire. An illegal alien is deportable if apprehended.

**U.S. National** – An individual who, although not a U.S. citizen, owes his/her allegiance to the United States. U.S. nationals include individuals born in American Samoa or the Commonwealth of Northern Mariana Islands.

**U.S. Citizen** – An individual born in the United States, Puerto Rico, Guam or the U.S. Virgin Islands, or an individual whose parent is a U.S. citizen, or a former alien who has been naturalized as a U.S. citizen.

## ▶▶ QUALITY REVIEW CHECK LIST ◀◀

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- ▶ Was residency status for tax purposes properly determined?
- ▶ Taxpayer's identity, address, and phone numbers were verified.
- ▶ Names, SSN or ITINs and dates of birth of taxpayer and spouse and dependents if from Canada, Mexico, India, or South Korea match supporting documents.
- ▶ Filing status is correctly determined (single or married).
- ▶ Are any allowable dependents properly listed? (Canada, Mexico, India and South Korea)
- ▶ Are the dependents' identification numbers written correctly?
- ▶ Are income items correctly transferred from Form W-2, Form 1042-S, and Form 1099?
- ▶ Is all income reported? Include all income, i.e.gambling and lottery winnings, prizes and awards, rents, royalties, and stock sales.
- ▶ Is the itemized deduction line completed accurately?
- ▶ Is the correct number of dependents claimed?
- ▶ Standard deduction (student from India only) or itemized deductions are correct.
- ▶ Withholding shown on Forms W-2, 1042-S, 1099, and estimated tax.
- ▶ Overpayment or (balance due) computed correctly.
- ▶ Did you check your math?
- ▶ Is the return signed?
- ▶ Are all Forms W-2 and 1042-S, as well as schedules and forms, attached to the return?
- ▶ If treaty benefits are being claimed, was treaty benefits article number listed?

## **Local Information**

**(Use this page to list local contact numbers or state information.)**