

International Students and Tax



Informational Packet

Provided by the Office of Finance and Budget

International Students and Tax **Informational Packet**

Tax Deadline: April 15, 20xx (for previous year)

Filing your taxes correctly is very important; failure to do so can impact your future visa and/or status requests in the U.S. **ALL** non-immigrant international students in F or J visa status and their dependents who were present in the U.S. as nonresident aliens for tax purposes during any part of the calendar year are personally responsible for filing tax forms to the U.S. Internal Revenue Service (IRS). Filing tax forms is required whether or not you and your dependents worked in the U.S., gained income in the U.S., or received a taxable scholarship or fellowship during the current tax year. Many, although not all, of our international students at Texas A&M University – Kingsville are considered nonresident aliens (NRA) for tax purposes.

If you are going to work and be paid by Texas A&M University – Kingsville (student employment or assistantship), TAMUK will need to determine how much in federal taxes you should be paying on your salary. In order to do this, you need to be sure to process your employment, scholarship, and fellowship information through the **GLACIER System**. GLACIER will assist your payroll office in determining your tax residency, and properly applying any tax treaty benefits you may be eligible for. Please do not confuse GLACIER through the payroll offices with Glacier Tax Prep which is used to help you file your taxes by the above deadline.

Very Important!

- 1. Most international students in nonimmigrant status (i.e. F-1, J-1, etc.) and their dependents DO have to file a tax form with the U.S. government for each tax year they are in the U.S. regardless of whether they earned any income; and**
- 2. Most international students are NOT PERMITTED to submit their tax returns online; and**
- 3. Most international students should NOT utilize outside tax preparation services found in the community.**

Top Ten Myths International Students Have about Taxes

MYTH	FACT
1. I can file taxes whenever I want during the year.	The U.S. federal tax year begins on January 1st and ends on December 31st. The tax filing deadline is typically April 15th of each year. You should not file your tax return until you have received all forms associated with your taxable income (i.e. Form W-2, Form 1042-S, etc.). Employers are required to issue Form W-2 by January 31st and Form 1042-S by March 15th. Texas A&M University - Kingsville has traditionally released these forms prior to these deadlines.
2. I completed Form W-4 when I started my job, so I filed my taxes.	Form W-4 is not a form used in filing your tax return. This form helps your employer determine how much money should be withheld from each of your paychecks for the purpose of meeting your tax payment requirement.
3. I filed my tax return when I completed GLACIER when I started my job (https://www.online-tax.net/glogin.asp) .	<p>GLACIER, also known as GLACIER Nonresident Alien Tax Compliance, helps the University determine how to tax you. It does not help you file taxes. There is a software program called GLACIER Tax Prep to help you file your taxes. A description of both systems and how they differ follow:</p> <p><u>GLACIER Nonresident Alien Tax Compliance</u> (https://www.online-tax.net/glogin.asp) is a system that allows Texas A&M University - Kingsville to collect information and make decisions regarding how much you should be paying in taxes based upon many factors that you input. You do NOT file your tax return through GLACIER Nonresident Alien Tax Compliance. If you are employed on campus, the information you input into GLACIER Tax Compliance determines how much of your paycheck is withheld for tax payment purposes. For assistance with how to enter your information into GLACIER Nonresident Alien Tax Compliance, please ask your employing department's tax office or tax@tamuk.edu.</p> <p><u>GLACIER Tax Prep</u> (https://www.GLACIERtax.com/) is an online service that helps to prepare the tax forms that will need to be printed out, signed, and mailed to the U.S. government's Internal Revenue Service (IRS) for the purpose of filing a tax return. This software costs \$34 and is not affiliated with the university.</p>
4. I filed my federal tax return so I will automatically receive a tax refund!	Nonresident aliens for tax purposes only receive a tax refund if, during the tax year (January 1 – December 31), they paid the IRS more money in taxes than they were required to pay. If you did not have any income or were not paying any taxes, you will not receive a refund. If you paid the accurate amount of taxes throughout the year, you will not receive a refund. If you did not pay enough taxes during the year, you may actually owe the IRS some money.

<p>5. I am an F-1 or J-1 student so I am 100% exempt from paying taxes.</p>	<p>F-1 and J-1 students are NOT 100% exempt from paying taxes. If you earn taxable income through employment, you will likely have taxes deducted from each of your paychecks. If you earn any sort of taxable income, you must file a tax return to determine how much tax you are obligated to pay. If you did not pay enough during the year, you will owe the IRS money.</p>
<p>6. My employer didn't withhold any taxes from my paycheck so I must not be required to pay taxes.</p>	<p>Some employers do not withhold federal taxes from their employee's paychecks. We typically see this with students who enter into contract employment. If you receive income from employment and taxes are not withheld, you will likely owe the IRS some money when you file your tax return.</p>
<p>7. I'm an F-1 or J-1 student and I didn't earn any income in the U.S. so I don't have to file taxes.</p>	<p>F-1 and J-1 students and their dependents that are still considered nonresident aliens for tax purposes are required to submit Form 8843 to the IRS regardless of whether they earned any taxable income during the tax year. The GLACIER Tax Prep software can help you complete this form.</p>
<p>8. I'm an F-1 or J-1 student and I can use any software I want to file my tax return.</p>	<p>Most nonimmigrant international students and their dependents that have been in the U.S. for five years or less are considered nonresidents for tax purposes. <u>As a nonresident for tax purposes, you cannot file your tax return electronically and cannot file the same forms used by U.S. citizens for their tax returns.</u> Software called GLACIER Tax Prep can help you to file your tax return for \$34. GLACIER Tax Prep will generate the correct tax return documents that apply to nonresidents for tax purposes. You can print the documents generated by GLACIER Tax Prep and mail them to the IRS to meet your tax filing requirement.</p>
<p>9. It's ok if I don't file my tax forms because there will not be any consequences.</p>	<p>Filing your tax forms and filing them correctly is very important; failure to do so and/or incorrectly filing can result in penalties, interest charges and/or an IRS audit. Failure to correctly file your tax forms can also impact future visa and/or status requests in the U.S, particularly with regard to H-1B or Lawful Permanent Resident status (your tax forms may be reviewed as part of the application process).</p>
<p>10. I've been in the U.S. for several years and never filed any taxes but that's ok and it's too late to file anyway.</p>	<p>We recommend that you file your taxes for any previous year(s) during which you were obligated to file but did not. Remember, failure to file your taxes can have serious consequences! See Myth #9 above.</p>

Frequently Asked Questions

Typical forms that a student may receive for tax filing purposes are:

- **W-2**(Wage and Tax Statement) summary the total amount of wages earned during the year and the amount of money withheld for any taxes (federal, state and local).
- **1042-S**(Foreign Person's U.S. Source Income Subject to Withholding) issued to document taxable scholarship income, and to document scholarship or wage income that is exempt from withholding because of a tax treaty.
- **1099-INT**(Interest Income) this form is issued by your bank, and shows the interest you received on deposits in your bank account or CD. Bank interest is not taxable for nonresident aliens, so you do not need to consider this form in preparing your tax return if you are a non-resident alien for tax purposes.
- **1099-MISC**(Miscellaneous Income) this form is used to show "independent contractor" income. Sometimes, students who work in off-campus jobs for CPT, OPT, or pre-Academic Training are given this form to document job income instead of the W-2. If the income shown on the 1099-MISC is very large, you may owe taxes when you file your return because taxes are not withheld from "independent contractor" income.
- **1098-T**(Tuition Statement) this form is issued by educational institutions in the United States to show the educational expenses for each tax year. This form facilitates U.S. taxpayers (not nonresidents) making application for the Hope and Lifetime Learning Tax Credits. For nonresidents who are not permitted to utilize this form we recommend that you simply attach it to the photocopies of the tax forms you file and keep it for your records.

Please note there may be other tax forms that you may receive. If you have any questions e-mail tax@tamuk.edu.

GLACIER Tax Prep

How does GLACIER Tax Prep work?

GLACIER Tax Prep is a software program that will assist you in preparing your U.S. Income tax return. GLACIER Tax Prep will generate forms ([1040NR-EZ](#), [1040-NR](#), [8843](#)) for all who are eligible to file as a Nonresident.

Will GLACIER Tax Prep determine if I am a Non-resident or Resident for tax purposes?

Yes! Based on the information that you provide, GLACIER Tax Prep will apply the substantial presence test. This will determine if you are considered a Non-resident or Resident for tax purposes.

I worked in California while on CPT. Can I use GLACIER Tax Prep to file my state return?

No! GLACIER Tax Prep can **only** be used to file federal Income tax. In order to file a state tax return you will need to download the applicable **State Tax Forms**. You can contact the appropriate state tax office directly for assistance with filing your state income tax return.

How long is my information maintained in GLACIER Tax Prep?

You will be asked whether you would like GLACIER Tax Prep to save your information until June 16th or delete your information. If you select "save", your information will be available to you for modification and/or reprint until June 16th. If you select "delete" you will be required to reenter all your data. After June 16th your data will no longer be stored and you no longer have access to your GLACIER Tax Prep account.

Tax Filing

I am a F1 or J1 student and I had no US Income (wages or scholarships) during 2014, or my only US income was bank interest. Do I need to file any tax forms?

Yes! You need to file [Form 8843](#). This is the only form you will need to complete if you had no US income (wages or scholarships) or only earned bank interest. F1 or J1 students with US income from other sources will need to file form [1040NR](#) or [1040NR-EZ](#) in addition to [Form 8843](#). You will also need to have your immigration documents as questions that you will be asked will require you to refer to your immigration documentation.

What about my F-2 and J-2 dependents? Are they required to file a tax return?

Yes! All F2 and J2 dependents, must file [Form 8843](#). Even if they did not have any US income during 2013 or if the only income they received was bank interest. If there was any other US income they will need to file [1040NR](#) or [1040NR-EZ](#) in addition to Form [8843](#)

I am married, but my spouse lived outside of the US or in another state during all of 2014. Should I file married or single?

You can only file as Married filing Separate. Single is only for individuals that are not married by the end of the tax calendar year

I am leaving the country before I can file my taxes. What should I do?

Make sure that your foreign address has been update with the Payroll Office so that your W2 forms and/or [1042-S](#) can be mailed to you. You can file your 2014 Federal Income tax return from abroad. Be sure to keep copies of all documents being sent to the IRS for future reference.

What documents do I need to file my tax return?

International students may receive a variety of tax forms while they are studying at Texas A&M University. Not every student will receive the same forms. Typical forms that a student may receive are: [W-2](#) (Wage and Tax Statement), [1042-S](#) (Foreign Person's U.S. Source Income Subject to Withholding), [1099-INT](#) (Interest Income), [1098-E](#) (Student Loan Interest Statement) .

**** Please remember that you will also need your immigration documents in order to process your taxes. ****

How do I complete Form 8843?

If you are a F1/J1 student only complete Part I and Part III. If you are a F2/J2 dependent only complete Part I.

Do I need a SSN or ITIN to complete Form 8843?

The IRS recently announced that F and J visa that are only required to file the [Form 8843](#) do not need and SSN or ITIN

I have received a form 1042-S. Do I include this income on my 1040NR or 1040NR-EZ?

It is recommended that you refer to the IRS and online help with GLACIER Tax Prep to determine your specific reporting requirements.

I have U.S. Income other than bank interest, which form should I use: 1040NR-EZ or 1040NR?

Most students find that they can use the [1040NR-EZ](#), which is shorter and easier to complete. You will need to complete the [Form 8843](#) when filing both [1040NR-EZ](#) and [1040NR](#)

I am a non-resident for tax purposes and I have received a 1099-INT for bank interest. Is this considered earned income?

No! Simple bank interest and interest on CDs are not considered as earned income for nonresidents and therefore are not reportable. Retain the 1099-INT form for your records. Please note if you file as a resident for tax purposes, bank interest **IS** taxable income.

What is the deadline for filing 2014 tax forms?

If you are filing [Form 1040NR-EZ](#) or [Form 1040NR](#), the deadline to file is **April 15th 2015**. If you had no US income, and are only filing [Form 8843](#), you must file by **June 15, 2015**. These deadlines refer to the date the envelope must be **postmarked** by the post office.

I am unable to file by the deadline, what do I do?

If you need more time, you can file [Form 4868](#) to request an automatic extension of time until August 15. You **will not** be notified that the extension request is approved, it is automatic. If you owe any taxes, you must still mail your estimated tax payment by April 15 or you will be assessed penalties and interest as of April 15 on any payment owed. Be sure to sign and date the forms and keep copies for your records.

I forgot to file my taxes last year, what do I do?

Go to the IRS website to find the correct form for the tax year and instructions. Complete the form and mail to IRS. Make sure to write the tax filing year on the outside of the envelope when preparing it for mailing.

How Do I File?

Tax forms for most international students are typically required to be mailed. Taxpayers can choose to get a paper check or direct deposit for their refunds, if they receive tax refunds. Taxpayers choose direct deposit for their refunds may get their refunds in a few weeks. That compares to approximately six weeks for people who file a paper return and get a traditional paper check.

All international students should first use GLACIER Tax Prep when filing a Federal Income tax return.

Always make copies of the information you send to the IRS and save copies of tax returns and receipts for at least seven years. This information is not only important to the IRS but also to you as it may have an impact on your immigration status, under certain instances.

Important Reminder

International students who are nonresidents for tax purposes **CANNOT** e-file as they have to file [1040NR](#) returns. Please use **GLACIER Tax Prep** to determine your residency status - DO NOT ASSUME your residency status.

FAILURE TO FILE A TAX RETURN, OR FILING IT INCORRECTLY, MAY RESULT IN SEVERE PENALTIES, INCLUDING FINES AND INTEREST ON UNPAID TAXES. ALSO, NOTE THAT AN INDIVIDUAL'S TAX FILING HISTORY IS TAKEN INTO CONSIDERATION DURING THE APPLICATION PROCESS FOR PERMANENT RESIDENCY.

Individuals who cannot file by the applicable deadline above can request a 6-month extension by filing [Form 4868](#). Please note that while the extension is automatic you will still need to submit part or all of your estimated income tax by the April 15, 2014 deadline. [Form 4868](#) must be postmarked by the original filing deadline that applies to you in order to be valid. Extensions are automatically granted if the proper form is postmarked by the deadline; you will not be notified. All IRS forms and publications are available in PDF format online at the [IRS website](#)

Where Do I File?

Individuals filing as **nonresidents** for tax purposes should mail completed federal tax return forms and attachments to:

**Internal Revenue Service Center
Austin, TX 73301-0215**

Note: This is the complete mailing address. There is no post office box or street address.

Should I keep copies of U.S. federal tax returns and other tax forms?

Yes! Always keep copies of tax returns and all other pertinent forms as proof that taxes have been filed. The IRS can audit individual returns for up to three years following the deadline. We also recommend that you keep your tax forms forever. Many students who have gone on to do change of status to H1-B visa types or apply for legal permanent residency in the U.S. have been required to provide copies of their U.S. tax returns.

Social Security / ITIN

Do I or my dependents need a Tax ID Number (ITIN) or a SSN to file?

If you are filing a [1040NR-EZ](#) and you do not already have a SSN you will need to obtain an ITIN. Only get an ITIN for those individuals that are allowable as dependents.

If you are filing a [1040NR](#) you are required to obtain ITIN for all your dependents.

GLACIER Tax Prep has determined that the only forms I need to file will be a Form 8843. Do I need an ITIN?

The IRS has recently announced that F and J visa holders who have no US source income, and file only the [Form 8843](#), do not need an SSN or an ITIN to file.

Both 1040NR-EZ and 1040NR asks for SSN or ITINs. Is this the same as my UIN?

No! Your UIN is assigned by Texas A&M University – Kingsville and is attached to your individual student record. A Social Security Number (SSN) is issued by the Social Security Administration to all eligible F-1, J-1 student and J-2 dependents. Any student or dependents who will not work and do not have a SSN number must obtain an Individual Taxpayer Identification Number (ITIN).

Tax Treaties, Tax Credits, Deductions and Exemptions

I am married and have a child who was born in the U.S. Can I claim a personal exemption for my wife and child?

As a rule, **No!** Only students from Mexico, Canada, Korea, and India can claim exemptions for their dependents. For specific requirements refer to IRS [Publication 901](#) US Tax Treaties

GLACIER Tax Prep has determined that I am a nonresident for tax purposes. Can I claim the HOPE or Tuition Tax Credit?

No! Non-residents cannot claim the HOPE of Tuition Tax Credit.

I am a student from India and I have been told that I can claim the standard deduction. Is this true?

Yes! ONLY students from India are allowed to claim the standard deduction on non-resident tax forms. More information regarding this benefit can be found in IRS [Publication 901](#) under US Tax Treaties. By electing to claim the standard deduction, you **CANNOT** claim any itemized deductions.

I am on Practical Training and Social Security/Medicare taxes are being withheld from by my employer. As an international student am I exempt from paying Social Security /Medicare taxes?

F1 Students, who qualify as nonresident aliens for tax purposes, are exempt from Social Security/Medicare taxes. This is the case even if you are currently on OPT or CPT

How do I claim a refund for Social Security/Medicare taxes that have been incorrectly withheld by my employer?

First approach your employer and request this withholding to. Also ask if the employer is willing to reimburse the amount already withheld. If your employer is unwilling to provide a reimbursement, you may need to file [Form 843 Claim for Refund and Request for Abatement](#), directly with the IRS.

GLACIER Tax Prep has determined that I am a resident for tax purposes. Am I still exempt from having Social Security/Medicare taxes withheld by my employer?

No! Once you are considered a resident for tax purposes, you are subject to social Security/Medicare taxes.

Additional Information

I already mailed my return, but I discovered a mistake. What should I do?

In certain circumstances, if a mistake is found in a tax return that has already been filed, you will need to file an “amended” return. If you filed your return for 2013 and are due a refund, wait until the refund has been received before filing an amended return.

Does Texas have a state income tax?

No! Texas does not have a state income tax. Be aware, however that if you lived in another state for part or all of 2014, and that state does have a state income tax, you will need to file that state’s forms

If you have questions you may e-mail the tax department at tax@tamuk.edu. You may also utilize the following additional resources:

IRS web page: www.irs.gov

International Tax Help Line: 215-516-2000

State Tax Forms: <http://www.taxadmin.org/fta/link/default.php>

Sample Tax Returns

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

2013

Department of the Treasury Internal Revenue Service

Information about Form 1040NR-EZ and its instructions is at www.irs.gov/form1040nrez.

Personal information section including name, address, and foreign country details.

Filing Status section with options for single or married nonresident alien.

Main tax calculation section (lines 3-21) including wages, deductions, and total tax.

Refund section (lines 22-24) for direct deposit or check mailing.

Amount You Owe section (lines 25-26) for tax liability and penalties.

Third Party Designee section for IRS communication authorization.

Sign Here section for taxpayer declaration and signature.

Paid Preparer Use Only section for professional preparer information.

Schedule OI- Other Information (see instructions)

Answer all questions

A Of what country or countries were you a citizen or national during the tax year?

B In what country did you claim residence for tax purposes during the tax year?

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? **Yes** **No**

D Were you ever:
1. A U.S. citizen? **Yes** **No**
2. A green card holder (lawful permanent resident) of the United States? **Yes** **No**
 If you answer "Yes" to **(1)** or **(2)**, see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? **Yes** **No**
 If you answered "Yes," indicate the date and nature of the change. ▶

G List all dates you entered and left the United States during 2013 (see instructions).
Note. If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H Canada Mexico

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

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

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
 2011, 2012, and 2013

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

J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) and (2) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? **Yes** **No**

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

► Information about Form 8843 and its instructions is at www.irs.gov/form8843.

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2013, or other tax year

beginning _____, 2013, and ending _____, 20_____.

Your first name and initial _____

Last name _____

Your U.S. taxpayer identification number, if any _____

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence _____

Address in the United States _____

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ► _____
- b Current nonimmigrant status and date of change (see instructions) ► _____
- 2 Of what country were you a citizen during the tax year? _____
- 3a What country issued you a passport? _____
- b Enter your passport number ► _____
- 4a Enter the actual number of days you were present in the United States during:
2013 _____ 2012 _____ 2011 _____
- b Enter the number of days in 2013 you claim you can exclude for purposes of the substantial presence test ► _____

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2013 ► _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2013 ► _____
- 7 Enter the type of U.S. visa (J or Q) you held during: ► 2007 _____ 2008 _____
2009 _____ 2010 _____ 2011 _____ 2012 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2007 through 2012)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2013 ► _____
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2013 ► _____
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2007 _____ 2008 _____
2009 _____ 2010 _____ 2011 _____ 2012 _____. 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 2013, 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 ► _____

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2013 and the dates of competition ▶ _____

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ _____

Note. You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶ _____

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ _____

c Enter the date you actually left the United States ▶ _____

18 Physician's Statement:

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Name of physician or other medical official

Physician's or other medical official's address and telephone number

Physician's or other medical official's signature

Date

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

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

▶ _____
Your signature

▶ _____
Date

Department of the Treasury Internal Revenue Service

Information about Form 1040NR and its separate instructions is at www.irs.gov/form1040nr.

For the year January 1-December 31, 2013, or other tax year

2013

beginning, 2013, and ending, 20

Please print or type

Identifying number (see instructions)
Your first name and initial
Last name
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.
Check if: Individual
Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Foreign country name
Foreign province/state/county
Foreign postal code

Filing Status

- 1 Single resident of Canada or Mexico or single U.S. national
2 Other single nonresident alien
3 Married resident of Canada or Mexico or married U.S. national
4 Married resident of South Korea
5 Other married nonresident alien
6 Qualifying widow(er) with dependent child (see instructions)
If you checked box 3 or 4 above, enter the information below.

Check only one box.

(i) Spouse's first name and initial
(ii) Spouse's last name
(iii) Spouse's identifying number

Exemptions

- 7a Yourself. If someone can claim you as a dependent, do not check box 7a
7b Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income

Boxes checked on 7a and 7b
No. of children on 7c who:
lived with you
did not live with you due to divorce or separation (see instructions)
Dependents on 7c not entered above

If more than four dependents, see instructions.

Table with 4 columns: (1) First name, Last name, (2) Dependent's identifying number, (3) Dependent's relationship to you, (4) if qualifying child for child tax credit (see instr.)

d Total number of exemptions claimed. Add numbers on lines above

Income Effectively Connected With U.S. Trade/Business

Table with 23 rows for income items: 8 Wages, salaries, tips, etc. Attach Form(s) W-2; 9a Taxable interest; 9b Tax-exempt interest; 10a Ordinary dividends; 10b Qualified dividends; 11 Taxable refunds, credits, or offsets of state and local income taxes; 12 Scholarship and fellowship grants; 13 Business income or (loss); 14 Capital gain or (loss); 15 Other gains or (losses); 16a IRA distributions; 16b Taxable amount; 17a Pensions and annuities; 17b Taxable amount; 18 Rental real estate, royalties, partnerships, trusts, etc.; 19 Farm income or (loss); 20 Unemployment compensation; 21 Other income; 22 Total income exempt by a treaty; 23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income.

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

Adjusted Gross Income

Table with 13 rows for adjusted gross income items: 24 Educator expenses; 25 Health savings account deduction; 26 Moving expenses; 27 Deductible part of self-employment tax; 28 Self-employed SEP, SIMPLE, and qualified plans; 29 Self-employed health insurance deduction; 30 Penalty on early withdrawal of savings; 31 Scholarship and fellowship grants excluded; 32 IRA deduction; 33 Student loan interest deduction; 34 Domestic production activities deduction; 35 Add lines 24 through 34; 36 Subtract line 35 from line 23. This is your adjusted gross income.

Tax and Credits	37 Amount from line 36 (adjusted gross income)		37	
	38 Itemized deductions from page 3, Schedule A, line 15		38	
	39 Subtract line 38 from line 37		39	
	40 Exemptions (see instructions)		40	
	41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-		41	
	42 Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		42	
	43 Alternative minimum tax (see instructions). Attach Form 6251		43	
	44 Add lines 42 and 43		44	
	45 Foreign tax credit. Attach Form 1116 if required	45		
	46 Credit for child and dependent care expenses. Attach Form 2441	46		
	47 Retirement savings contributions credit. Attach Form 8880	47		
	48 Child tax credit. Attach Schedule 8812, if required	48		
	49 Residential energy credits. Attach Form 5695	49		
	50 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	50		
51 Add lines 45 through 50. These are your total credits		51		
52 Subtract line 51 from line 44. If line 51 is more than line 44, enter -0-		52		
Other Taxes	53 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15		53	
	54 Self-employment tax. Attach Schedule SE (Form 1040)		54	
	55 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		55	
	56 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		56	
	57 Transportation tax (see instructions)		57	
	58a Household employment taxes from Schedule H (Form 1040)		58a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required		58b	
	59 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)		59	
60 Add lines 52 through 59. This is your total tax		60		
Payments	61 Federal income tax withheld from:			
	a Form(s) W-2 and 1099	61a		
	b Form(s) 8805	61b		
	c Form(s) 8288-A	61c		
	d Form(s) 1042-S	61d		
	62 2013 estimated tax payments and amount applied from 2012 return	62		
	63 Additional child tax credit. Attach Schedule 8812	63		
	64 Amount paid with request for extension to file (see instructions)	64		
	65 Excess social security and tier 1 RRTA tax withheld (see instructions)	65		
	66 Credit for federal tax paid on fuels. Attach Form 4136	66		
67 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	67			
68 Credit for amount paid with Form 1040-C	68			
69 Add lines 61a through 68. These are your total payments		69		
Refund <small>Direct deposit? See instructions.</small>	70 If line 69 is more than line 60, subtract line 60 from line 69. This is the amount you overpaid		70	
	71a Amount of line 70 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		71a	
	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d Account number <input type="text"/>				
e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.				
72 Amount of line 70 you want applied to your 2014 estimated tax	72			
Amount You Owe	73 Amount you owe. Subtract line 69 from line 60. For details on how to pay, see instructions		73	
	74 Estimated tax penalty (see instructions)	74		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>	
Sign Here <small>Keep a copy of this return for your records.</small>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, 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 preparer has any knowledge.			
	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation in the United States <input type="text"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Paid Preparer Use Only	Print/Type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check <input type="checkbox"/> if self-employed PTIN <input type="text"/>
	Firm's name <input type="text"/>	Firm's EIN <input type="text"/>		
	Firm's address <input type="text"/>	Phone no. <input type="text"/>		

Schedule A—Itemized Deductions (see instructions)

Taxes You Paid	1	State and local income taxes			1	
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see instructions.				
	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2			
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	3			
	4	Carryover from prior year	4			
	5	Add lines 2 through 4			5	
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions			6	
Job Expenses and Certain Miscellaneous Deductions	7	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶	7			
	8	Tax preparation fees	8			
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ▶	9			
	10	Add lines 7 through 9	10			
	11	Enter the amount from Form 1040NR, line 37	11			
	12	Multiply line 11 by 2% (.02)	12			
	13	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-			13	
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type and amount ▶			14	
Total Itemized Deductions	15	Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: <ul style="list-style-type: none"> • \$300,000 if you checked box 6, • \$250,000 if you checked box 1 or 2, or • \$150,000 if you checked box 3, 4, or 5? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.			15	

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income	Enter amount of income under the appropriate rate of tax (see instructions)	Enter amount of income under the appropriate rate of tax (see instructions)			(d) Other (specify)	
		(a) 10%	(b) 15%	(c) 30%	%	%
1 Dividends paid by:						
a U.S. corporations	1a					
b Foreign corporations	1b					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or T.V. copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
a Winnings _____						
b Losses _____	10c					
11 Gambling winnings—Residents of countries other than Canada. Note. Losses not allowed	11					
12 Other (specify) ▶ _____	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 Multiply line 13 by rate of tax at top of each column	14					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 53 ▶	15					

Capital Gains and Losses From Sales or Exchanges of Property

	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
17	Add columns (f) and (g) of line 16					17	()
18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ▶					18	

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. 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. business on Schedule D (Form 1040), Form 4797, or both.

Schedule OI—Other Information (see instructions)

Answer all questions

A Of what country or countries were you a citizen or national during the tax year?

B In what country did you claim residence for tax purposes during the tax year?

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? **Yes** **No**

D Were you ever:
1. A U.S. citizen? **Yes** **No**
2. A green card holder (lawful permanent resident) of the United States? **Yes** **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? **Yes** **No**
 If you answered "Yes," indicate the date and nature of the change. ►

G List all dates you entered and left the United States during 2013 (see instructions).
Note. If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H Canada Mexico

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

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

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
 2011, 2012, and 2013

I Did you file a U.S. income tax return for any prior year? **Yes** **No**
 If "Yes," give the latest year and form number you filed ►

J Are you filing a return for a trust? **Yes** **No**
 If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? **Yes** **No**

K Did you receive total compensation of \$250,000 or more during the tax year? **Yes** **No**
 If "Yes," did you use an alternative method to determine the source of this compensation? **Yes** **No**

L Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) and (2) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? **Yes** **No**