1040NR EZ

Filing Your 2019 Federal Tax Return

1040NR EZ

When reviewing this document, please remember:

The Office of International Taxation cannot give specific taxation advice, and the slides that follow are to be used only for general informational purposes.

The Office of International Taxation is not responsible for the accuracy or correctness of your tax return.

Tax Preparation Software

If you would like to use tax preparation software, you must use a company that knows the tax rules for NRAs (non-resident aliens).

OIT recommends Glacier Tax Prep from Arctic International.

<u>www.glaciertax.com</u>

Fee: \$34.00

Glacier Tax Prep will prepare your US federal income tax return (1040NR EZ or 1040NR) as well as Form 8843.

Before You Get Started

On the OIT website you will find:

- Information explaining tax forms and which one(s) you need to file
- Links to the IRS and VA Department of Taxation
- Links to the various tax forms you may need to file:
 1040NR EZ, 1040NR, VA 760, VA 760PY, VA 763, Form
 8843

Check out the OIT website:

http://controller.richmond.edu/payroll/international/yearend.html

Who Should Complete the 1040NR EZ

You can complete a 1040NR EZ if all of the following apply:

- You do not claim any dependents.
- You cannot be claimed as a dependent on another person's US tax return (such as your parents)
- Your only US source of income was from wages, salaries, tips, refunds of state and local income taxes and scholarship or fellowship grants.
- Your taxable income (line 14 of Form 1040NR EZ) is less than \$100,000.00
- The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.
- You do not claim any tax credits.
- —If you were married, you do not claim an exemption for your spouse.
- The only itemized deduction you can claim is for state and local income taxes. (Residents of India should see the instructions for line 11 on page 6 of the IRS instruction booklet.)
- This is not an "expatriation return."
- –The only taxes you owe are:
 - The tax from the Tax Table in the IRS instruction booklet on pages 21 32.
 - Unreported social security and Medicare tax from Forms 4137 or 8919.
 - You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

In English, Please

- Form 1040NR EZ (the shorter form) is only acceptable when:
 - You were a nonresident for tax purposes in 2019.
 - You had 2019 US-source income only from a nonqualified scholarship or fellowship, employment (including a teaching assistantship or research assistantship) or bank interest (which was not subject to US tax.)
 - Your scholarship was taxed (ITAX on your student bill)
 - You had employment income that was tax exempt
 - You had "other income" such as a prize or an award
 - You were granted a tax treaty
- Form 1040NR (the longer form):
 - You were a nonresident for tax purposes in 2019, AND
 - You had any other type of income than what is listed above including self-employment income such as an honorarium payment.
 - OR, you earned potentially tax exempt income (wages and/or scholarship) but a tax treaty was not granted during the 2019 fiscal year.

You Don't Need to File At All If ...

- You only had qualified scholarship (i.e. your scholarship covered only the cost of tuition and health insurance.)
- You did not work.
- Your ONLY US-sourced income is from personal services (employment wages) and the total amount earned in 2019 was less than \$4,050.00, then you are not required to file a federal tax return. HOWEVER, if you were granted a tax treaty, then a tax return must be filed even if the personal service (employment wages) income was less than \$4,050.00. ALSO, if you had any other sort of income such as a taxable scholarship, prize, grant, etc., you must file a federal tax return even if the combined total income for 2019 is less than \$4,050.00. (For example, a person earned \$1500 in employment wages and had a taxable scholarship of \$1000, the individual must file a federal tax return even though the combined total income is \$2500.)

But Wait a Second

- I earned less than \$4,050.00, but I paid federal and state tax. How do I get my taxes back?
- That's the trick you don't have to file a tax return if you earned less than \$4,050.00, but you must file if you would like the taxes that were withheld to be returned to you.

Tax Treaties

Tax Treaty = Must File Federal Tax Return (Required by US tax law)

If your effectively connected income was less than \$4,050.00, <u>but</u> you were granted a tax treaty, you <u>must</u> file a tax return no matter what.

Additional Information

- IRS Publication 519, US Tax Guide for Aliens
- IRS Publication 901, US Tax Treaties

These are free publications from the IRS. You can download them at www.irs.gov

Other Reporting Requirements

 If you exclude days of presence in the US for purposes of the Substantial Presence Test (SPT), you must also file Form 8843.

More on this later

Are you a Resident Alien (RA) or Non Resident Alien (NRA) for Tax Purposes?

Before we go further, remember that some people are exempt from counting days of presence in the US.

Individuals exempt from counting days can include students, teachers, and trainees.

Most F, M, J and Q visas are exempt from counting days. This is reported on Form 8843.

(More on this later)

Are you a Resident Alien (RA) or Non Resident Alien (NRA) for Tax Purposes?

- Green Card Test You are an RA for tax
 purposes if you were a lawful permanent
 resident (immigrant) of the US at any time in
 2019.
- Substantial Presence Test (SPT) You are considered a US resident for tax purposes if you meet the SPT for 2019.

SPT

- Physically present in the US for:
 - 31 days during 2019, AND
 - A total of 183 days during 2019, 2018, and 2017 which counts all the days of physical presence in 2019, but only 1/3 the number of days of presence in 2018 and only 1/6 the number of days in 2017.
 - Remember that <u>most</u> F, M, J and Q visas are exempt from counting days.

OIT can help you figure out your tax residency status if you do not know it.

If You are an RA for Tax Purposes

- DO NOT complete the Form 1040NR EZ.
- You file like a US citizen and complete Form 1040.
- If you have a tax treaty in effect, you will still receive a Form 1042-S
- Attach Form 8833 to return

When to File

- If you were an employee and received wages subject to US income tax withholding, file
 Form 1040NR EZ by April 15, 2020.
- If you did not receive wages as an employee subject to US income tax withholding, file
 Form 1040NR EZ by June 15, 2020.

Play it safe and file all tax returns by April 15th!

Where to File

Tax Return & 8843 Without a Payment Due:

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

Tax Return & 8843 With a Payment Due:

Department of the Treasury P.O. Box 1303 Internal Revenue Service Charlotte, NC 28201-1303 USA Mail all forms and payments by April 15th!

Filing Electronically

Effective 1/1/2019, you can file Forms 1040NR EZ or 1040NR electronically with the IRS. You are still not able to submit Form 8433 electronically- you must mail it to the IRS.

Form 1040NR EZ General Information

Some basic information not to forget:

- You should keep a copy of your tax return, W-2, 1042-S, etc., until the statue of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. If you plan to apply for legal permanent residency (green card), it wouldn't hurt to hold the tax returns indefinitely.
- If you need to obtain a copy of a past tax return from the IRS, you may do so for a fee. Use Form 4506-T.
- If you discover a mistake in your tax return after you mailed it or discovered you used the wrong tax return form, you should file an amended tax return using Form 1040X.

Form 1040NR EZ Taxpayer Assistance

The IRS offers taxpayer assistance to help with questions that come up when completing a tax return.

1-800-829-1040 (calling from the US)

215-516-2000 (calling from abroad)

There are also IRS offices in the US embassies in London, Paris and Frankfurt.

The IRS conducts an overseas taxpayer assistance program during the filing season (January – mid-June). To find out if an IRS person will be in your area, contact the consular office at the nearest US embassy.

IRS Taxpayer Assistance Centers in the US offer face-to-face help to solve tax problems. The offices can help explain IRS letters, request adjustments to your account or help you set up a payment plan. To find the nearest office go to www.irs.gov/localcontacts.

If you have issues with a refund or the IRS has requested additional information from you, you can call (267) 941-1000. This number is specifically for international tax return issues.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are seeking help in resolving tax problems. To see if you are eligible for the service, contact the TAS at 1-877-777-4778 or from overseas call 01-787-622-8940 (English speaking) or 01-787-622-8930 (Spanish speaking.)

Remember When Filing

 ALWAYS KEEP A COPY OF ANYTHING YOU SEND TO THE IRS. You may need to reference it later.

 Ask the Post Office for Delivery Confirmation. (There is a bit of an extra postage cost, but it will be your proof that your tax return was received by the IRS on or before April 15th.)

Certified Mail

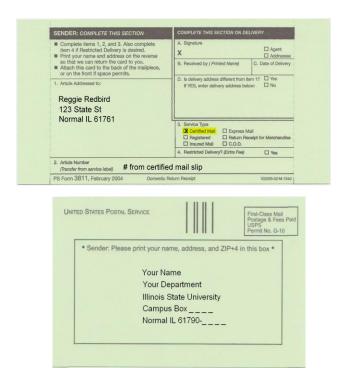
If you are sending a payment, or are sending your tax return close to the April 15th due date, it is recommend that you send the mail "certified" with a return receipt which is a green postcard. This will cost a few extra dollars, but it is your proof that the IRS received your mail by April 15th. Keep the return receipt filed with a copy of your tax return.

Request the following two items from the post office:

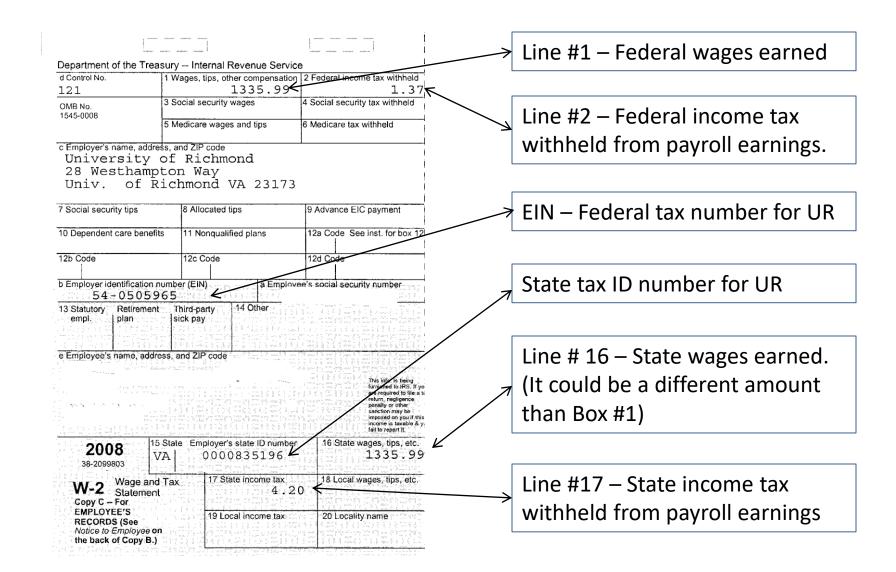
Certified Mail Receipt



Return Receipt (Green Postcard)



Explanation of a W-2



Explanation of a 1042-S Taxed Nonqualified Scholarship

Form 1042-S				ject to Withholding	5211	N 19		OMB No.	1545-0096		
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Internal Revenue Service	1001000020 Onicot Onim Death at				AMENDMENT NO. Attach to any state tax return you						
1 Income 2 Gross Income code	5 Chapter stolicator, Enter 5 Or 4 5			13e Recipient's U.S. TIN, If any 13f Ch. 3 status code 1.6					1.6		
	3a Exemption code		Exemption code 16	13g Ch, 4 status code							
16 4315	3b Tax rate 14	13h Recipient's GIIN 13i Recipient's foreign tax identification 13j LOB code number, if any									
5 Withholding allowance											
6 Net income	13kRecinient's account r										
7a Federal tax withheld	604	13KHeciniani x account y	umber								
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9 Overwithheld tax repaid to re	cipient pursuant to adjus	stment proced	lures (see instructions)			,,					
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10 Total withholding credit	(combine boxes 7a, 8	B, and 9)		1 .							
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11 Tax paid by withholding	1			1							
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54-0505965	20		24	15e Intermediary or flow-	through o	entity's Gli	N				
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UNIVERSITY OF RICHMOND											
12e Withholding agent's G	15h Address (number and street)										
12f Country code 12	ry code 12g Foreign tax identification number, if any				15) City or town, state or province, country, ZIP or foreign postal code						
12h Address (number and a MARYLAND HALL, RM. G15 110 WESTHAMPTON WAY	16a Payer's name 16b Payer's TIN										
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13a Recipient's name 13b Recipient's country code				17a State Income tax wit	hheld	17b Pay	rer's state tax	no. 17	c Name of state		
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Box #1 - Income Code 16 is for scholarship or fellowship grants

Box #2 - Amount of nonqualified scholarship awarded in tax year.

Box #3a - The "00" means the scholarship was not exempt from taxation.

Box #3b - nonqualified scholarships are taxed at 14%

Box #7a - Tax withheld on scholarship (charged as ITAX to student account.)

Form 1042-S (2019)

Box #12a - UR's Federal EIN number

Explanation of a 1042-S

Tax Treaty for Employment and Scholarship

1042-S Foreign Person's U.S. Source Income Sul					,		2019		омв	OMB No. 1545-0096		
Go to www.irs.gov/Form1042Stor instructions a Department of the Treasury Internal Revenue Service 001000030 UNIQUE FORM IDENTIFIES			AMENDED	nation.	AMENDMENT NO.		Copy D for Recipien					
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5 Withholding allowance												
6 Net income												ĺ
7a Federal tax withheld 0					13k Recipient's account number							
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)					131 Recipient's date of birth (YYYYMMDD)							
	if withholding occurship interest											
8 Tax with	hheld by other age	nts	0			14a Primary With	holding A	gent's Name	(if applic	able)		
9 Overwith	hold tax repaid to rec	alpient pursuant	to adjustment p	rocedur	es (see instructions)							
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	ess (number and s	treet)				16a Payer's name 16b Payer's TIN			s THN			
MARYLAND HALL, RM. 015 110 WESTHAMPTON WAY							-					
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Box #17A – No VA state tax withheld or owed – VA recognizes tax treaties.

Box #1 – Income Code 16 is for scholarship or fellowship grants. Income Code 20 is for compensation while studying (i.e. employment wages) You will have a separate 1042-S for each one.

Box #2 – Amount of nonqualified scholarship awarded OR income earned in tax year.

Box #3a – The "04" means the scholarship was exempt from taxation due to a tax treaty.

Box #3b – The gross income amounts were not taxed (because of a tax treaty.) Tax rate is 0.00%.

Box #7a - No tax withheld.

Box #10 – No tax credit; no tax withheld.

Box #11 – No tax owed.

Box #12a – UR's Federal EIN number

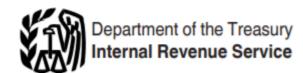
Form 1040NR EZ **Explanation of Income Codes**

Box 1 Income Codes

Code	Interest Income		
Code	interest income	16	Scholarship or fellowship grants
01	Interest paid by U.S. obligors - general	17	Compensation for independent personal services ²
02	Interest paid on real property mortgages	18	Compensation for dependent personal services ²
03	Interest paid to controlling foreign corporations	19	Compensation for teaching ²
04	Interest paid by foreign corporations	20	Compensation during studying and training ²
05	Interest on tax-free covenant bonds	23	Other income
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership	24	Qualified investment entity (QIE) distributions of capital gains
29	Deposit interest	25	Trust distributions subject to IRC section 1445
30	Original issue discount (OID)	06	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
31	Short-term OID	26 27	Publicly traded partnership distributions subject to IRC section
			1446
33 51	Substitute payment – interest Interest paid on certain actively traded or publicly offered securities ¹	28	Gambling winnings ³
54	Substitute payments – interest from certain actively traded or publicly offered securities ¹	32	Notional principal contract income ⁴
Code	Dividend Income	35	Substitute payment – other
		36	Capital gains distributions
06	Dividends paid by U.S. corporations – general	37	Return of capital
07	Dividends qualifying for direct dividend rate	38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
80	Dividends paid by foreign corporations	39	Distributions from a nongrantor trust subject to IRC section 877A(f) (1)
34	Substitute payment-dividends	41	Guarantee of indebtedness
40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))	42	Earnings as an artist or athlete – no central withholding agreement ⁵
52	Dividends paid on certain actively traded or publicly offered securities ¹	43	Earnings as an artist or athlete – central withholding agreement ⁵
53	Substitute payments-dividends from certain actively traded or publicly offered securities ¹	44	Specified federal procurement payments
	added of publicly offered securities	50	Income previously reported under escrow procedure ⁶
Code	Other Income		
09	Capital gains		
10	Industrial royalties		
11	Motion picture or television copyright royalties		
12	Other royalties (for example, copyright, software,		
	broadcasting, endorsement payments)		
13	Royalties paid on certain publicly offered securities ¹		
14	Real property income and natural resources royalties		
15	Pensions, annuities, alimony, and/or insurance premiums		

2019

Instructions for Form 1040-NR-EZ



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

Full instructions can be found at the IRS website: www.irs.gov

A word about Rounding Off to Whole Numbers –

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts.

To round, drop amounts under \$0.50 and increase amount from \$0.50 to \$0.99 to the next dollar.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Special Notice

If you had taxable employment wages in 2019 and you were granted a tax treaty mid-year (after presenting an SSN), you may be able to receive a refund of the taxes that were withheld prior to being granted a tax treaty.

Please see Appendix A at the end of this document.

	Your first name and middle initial	Last name	Identifying number (see instructions)							
Please print or type.	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.									
separate instructions.	only, town or post office, state, and an observe a foreign address, also complete spaces below. Oce monactions.									
	Foreign country name	Foreign province/state/county	Foreign postal code							
Filing Status										
Check only one box.	1 Single nonresident alien 2	Married nonresident alien								

Name, Address & Identifying Number:

- The name on your 1040NR EZ should match your current passport.
- You should enter in your SSN or ITIN in the Identifying Number box, if you have one. If you do not have an SSN and are eligible (you earned employment income in 2019) you should apply for one. If you had non-employment income such as a non-qualified scholarship, you can complete Form W-7 (found on the IRS website) to apply for an ITIN (Individual Taxpayer Identification Number). Attach Form W-7 to your tax return.
- Your Present home address should be your US mailing address.
- NOTE: If you move after filing your tax return, always notify the IRS in writing of your new address using Form 8822.



The amount of your tax partially depends on your filing status. (If you were married or divorced on December 31, consider yourself married or divorced for the whole year.)

Line #3 – Wages, salaries, tips, etc.:

- Enter the total of your effectively connected income. For most people this will be the amount shown on your W-2, Box #1.
- •If you have more than one W-2 (from two different employers), combine the income listed in Box #1 on each of the W-2s to reach a grand total.
- <u>Do not</u> include on Line #3 wages that were exempted by a tax treaty. Tax treaty amounts go on Line #6 and you must fill in Section J(1)(e).
- <u>Do not</u> include your nonqualified scholarship on this line. (This amount is reported on a 1042-S)
- If you worked in The Cellar and received tips, these were already calculated into your wages and are reported on your W-2 in Box #1.

Ignore this line.

You should only need to complete this line if you received a Form 1099-G.

5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. . . 5

If you received a scholarship or fellowship, part or all of it may be taxable. For degree seeking students, the amount of scholarship above the cost of tuition, books and health insurance is taxable. Taxable scholarship is considered non-qualified. This non-qualified scholarship may include the cost of room, board (meals) and travel. For non-degree students, the full amount of the total scholarship is generally taxable.

Non-qualified scholarship is taxed at 14% and was charged to your student bill as ITAX. The ITAX is charged by semester. The ITAX was then paid to the IRS by the Office of International Taxation. The paid ITAX is reported on a Form 1042-S.

If you received a 1042-S, continue to the next slide.

If you did not receive a 1042-S, skip ahead to the slide with information about Line #7 of the 1040NR EZ.

5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. . . 5

5

What to enter on Line #5 on the 1040NR EZ -- Look at your 1042-S

- Step #1 -- Income Code
 - If you have the number "16" in Box 1 this means that you had non-qualified scholarship. Go to Step #2
 - If you do not have the number "16" in Box 1 this means that you did not have a non-qualified scholarship. Skip to the next slide to go to the information about Line #6 of the 1040NR EZ.

Step #2 -- Exempt Code

- If you have the number "OO" in Box #3a, you had non-qualified scholarship that was taxed and charged to your student account as ITAX. Go to Step #3.
- If you have the number "04" in Box #3a, you had non-qualified scholarship that was exempt from tax because you had a tax treaty. You do not list tax exempt scholarship on Line #5 of the 1040NR EZ. Skip to the next slide to go to the information about Line #6 of the 1040NR EZ.

– Step #3 – Gross Income

 Record on Line #5 of the 1040NR EZ the amount that is listed in Box #2 (Gross Amount) on the 1042-S.

6 Total income exempt by a treaty from page 2, Item J(1)(e) . . . 6

Step #1 -- Look at Your 1042-S

- Understanding Income Codes
 - If you have the number "16" in Box 1 you had non-qualified scholarship
 - If you have the number "20" in Box 1 you had employment income
 - If you have the number "23" in Box 1 you had other income (prize, award, etc.)
- Understanding Exempt Codes
 - If you have "00" in Box #3a your income was not tax exempt. Go to next slide.
 - If you have "04" in Box #3a your income was tax exempt because you had a tax treaty. Go to Step #2, below.

Step #2 -- What to enter on Line #6 on the 1040NR EZ -

- Add together all the income that was exempt from tax (Exempt Code "04") because of a tax treaty. Add together income codes 16, 20 and 23 to get a grand total.
- Enter the grand total amount on Line #6 of the 1040NR EZ
- Complete Item J on Page #2 of the 1040NR EZ. If you do not know the tax treaty article number contact Devon Slough in OIT.
- Do not include this amount on Line #7 of the 1040NR EZ.

Add up your effectively connected income.

<u>Do not</u> include any amount that was tax exempt (wages or scholarship) that was listed on Line #6.

Scholarship and fellowship grants excluded (see instructions)

8

Most likely, you will leave this line blank.

The only time you would enter an amount here is when you can show that you paid out of your own funds for tuition and/or books. You will need to have actual receipts as they would be required in an IRS audit. You would deduct up to the total amount of the scholarship shown on Form 1042-S.

9 Student loan interest deduction 9

You can take this deduction only if you paid interest in 2019 on a qualified student loan, your filing status is single, and your modified adjusted gross income is less than \$75,000.00. See page #8 of the instructions for more information and a worksheet.

10 Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income . 10

• Do the calculation.

Enter the total state and local income taxes you paid or that were withheld from your salary in 2019. The amounts are listed on your W-2 – Box #17 for State Income tax and Box #19 for Local (City) income tax.

Note: Residents of India who were students may be able to take the standard deduction, instead of their itemized deductions. See IRS Publication 519.

• Do not put anything on this line.

Do not put anything on this line.

14 Taxable income. Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-.

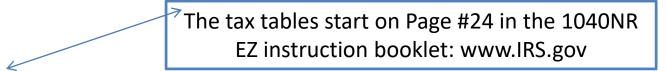
14

Do the calculation.

This is your Taxable Income.

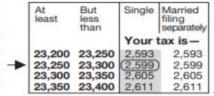
Using the amount in Line #14 (which is your taxable income) go to the Tax Table starting on page 24 of the instruction booklet.

- 1. Find your taxable income. The income will be listed in a range.
- 2. Then look over to the Single/Married columns to the right of the correct range
- 3. Identify your tax.
- 4. Enter in the tax amount on Line #15 of the 1040NR EZ form.



2019 Tax Table

Example. Mr. Brown is single. His taxable income on line 14 of Form 1040-NR-EZ is \$23,250. First, he finds the \$23,250 – 23,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$2,599. This is the tax amount he should enter on line 15 of Form 1040-NR-EZ.



Graphic
he Tax Table

shows the relevant portion of the Tax Table with the tax amount (\$2,599) circled.

16 Unreported social security and Medicare tax from Form: a 4137 b 8919

Skip this line.

Form 4137: Tips of \$20 or more in any month not reported to your employer, must have social security and Medicare tax withheld. This form is to figure the social security and Medicare tax.

NOTE: If tips were earned by working in The Cellar, Payroll has already reported your tips as part of your wages on the W-2.

NOTE: Most international students at UR are FICA exempt (based on the SPT as they are NRAs) and will not owe social security and Medicare tax.

Form 8919: If your employer did not withhold social security and/or Medicare tax you would report it with this form. UR does withhold FICA when required.

Do the calculation.

18a Federal income tax withheld from Form(s) W-2 and 1099-R

b Federal income tax withheld from Form(s) 1042-S . . .

18a		
18b		

Total federal income tax withheld by adding up:

- W-2: Amount is listed in Box #2 of the W-2
- •1042-S: Amount listed in Box #7 of the 1042-S

If you have more than one W-2 or 1042-S, then add up the amounts and put the grand total on each line.

Do not include on this line any State or City tax paid.

19 2019 estimated tax payments and amount applied from 2018 return

19

Most likely you will leave this line blank.

20 Credit for amount paid with Form 1040-C 20

Most likely, you will leave this line blank.

Do the calculation.

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid 22

Do the calculation. If you overpaid taxes, you will receive a refund from the IRS.

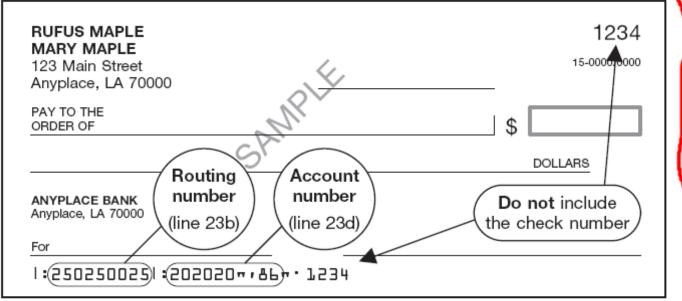
23a Amount of line 22 you want refunded to you. If Form 8888 is attached, check here ▶ ☐ 23a

Enter in amount from Line #22 to have the money refunded.

NOTE: If you owe money to the IRS for previous tax years, your 2019 refund will be applied towards that amount due before any money will be refunded to you. This is called an offset.

b Routing number c Type: Checking Savings
d Account number

Sample Check-Lines 23b Through 23d



Note: The routing and account numbers may be in different places on your check.

You may choose on Line 23 to have your tax refund direct deposited into your US checking or savings account. A direct deposit will be faster than a check.

е	If you want your refund check mailed to an address outside the United States no	ot
	shown above, enter that address here:	

If you want your refund mailed to an address not listed on page 1 of the 1040NR EZ, enter that address here. If the address listed on page 1 is not in the US, you can enter a US address on Line #23E. However, if the address listed on page 1 is in the US, the IRS cannot mail a refund to a different US address.

If you want your refund mailed to a foreign address, enter the information in the following order: Street Address, City, Province/State, and Country. Follow the country's practice for entering the postal code. (In some countries the postal code may come before the city or town name.)

24 Amount of line 22 you want applied to your 2020 estimated tax ▶ 24

If you anticipate that you will owe taxes in 2020, you may choose to have your refund applied to your 2020 estimated tax.

25 Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions ▶

25

You should pay your taxes in full to avoid penalties and interest. You can make your tax payment by check, money order, debit or credit card.

- If you pay by check or money order, make your payment payable to "United States Treasury." In the memo section of the check write "2019 Form 1040NR EZ" and include your SSN or ITIN, if you have one. Make sure your check lists your name, address and daytime phone number.
- If you wish to pay by debit or credit card, go to www.irs.gov/e-pay.

If you cannot pay the full amount shown on Line 25, you can ask to make monthly installment payments for the full or partial amount. Attach IRS Form 9465 to your tax return. You may have up to 60 months to pay. Installment payments are charged interest and possibly penalties.

You may owe this penalty if Line #25 is at least \$1,000.00 and it is more than 10% of the tax shown on your return (i.e. amount on Line #17 minus any tax shown on Forms 4137 and 8919.) See the instruction booklet (page #10) for figuring the penalty.

You may also leave this line blank and the IRS will calculate the penalty for you.

Third Party	Do you want to allow another person to discuss this return	Yes. Complete the following.					
Designee	Designee's name ►	Phone no. ►		Personal identification number (PIN) ▶			
			K		1		
be allowith tenter	wish a friend or family member to ow to discuss your 2019 tax return he IRS, check the "YES" box and in the designee's information. This rizes the IRS to contact the designe	e	Needs to be a	a US phone nur	nber.		
the pr autho	iny questions that may arise during ocessing of your return. It does no rize the designee to receive your dicheck or otherwise represent you	t	PIN is a assign.	any 5 digit num	ber you		

before the IRS. The authorization ends

return. NOTE: This cannot be OIT.

with the filing due date for your 2020 tax

Sign Here	Under penalties of perjury, I declare that I have examined and belief, they are true, correct, and accurately list all preparer (other than taxpayer) is based on all information of	amounts and so	ources of U.S. source income I received	
Keep a copy of this return for your records.	Your signature	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

You must sign and date your tax return. It is not considered valid if you do not do so.

Your occupation in the US is "Student."

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check [self-emp	if PTIN
	Firm's name			Firm's EIN ▶	
,	Firm's address ▶		Phone no.		

If you paid a tax preparer to complete the 1040NR EZ for you, the tax preparer would complete this section. Otherwise, leave it blank.

Form 1040-NR-EZ (2019)

Schedule OI – Other Information (see instructions)

Answer all questions

Don't forget to complete Page #2 of the 1040NR EZ!

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

List all countries of which you were a citizen or national in 2019.

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

List the country for which you claimed residence for tax purposes in 2019. This country may not be your passport country if you reside elsewhere. For students, this country is usually the one where your parents reside and where you go back home to on breaks from UR.

Check "yes" if you have ever completed Form I-485 and submitted the form to US Customs and Immigration.

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.	

See IRS publication 519, if you checked "yes" for either box.

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.

Examples are:

J-1 Exchange Visitor

F-1 Students – Academic Institution

H-1B Temporary Worker with Specialty Occupation

If you ever changed your visa type, check the "yes" box.

For example -- you entered the US in 2017 as a J-1 student and then changed in 2019 to an F-1, you should check "yes."

G List all dates you entered and left the United States during 2019. 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										
	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					

If you left the US for holidays or short vacations or summer break, you'll need to enter your entry and exit dates.

If you are in the US on 1 January, enter 01/01 as the first date you entered the US.

If you were in the US on 31 December, do not enter a final date departed.

Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:

2017 , 2018 , and 2019 .

A day of presence in the US is any day you are physically present in the US at any time during a 24 hour period beginning at 12:01 am. For a list of exceptions, see IRS Publication 519.

For any year you were not present at all in the US, place a "0" in the corresponding box.

If you do not remember the exact number of days of presence you had in the US, you can get your travel history on the I-94 website:

https://i94.cbp.dhs.gov/I94/#/home

I	Did you file a U.S. income tax return for any prior year? .								Yes	О
	If "Yes," give the latest year and form number you filed ▶									

Enter the latest year and form filed. For example: 2018 1040NR EZ

- 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) through (3) 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	(d) Amount of exempt income in current tax year						
(e) Total.	. Enter this amount on Form 1040NR-EZ, line 6. Do i								
2.									
3.	3. Are you claiming treaty benefits pursuant to a Competent Authority determination?								
	If "Yes," attach a copy of the Competent Authority	determination letter to	your return.						

Please refer to your 1042-S to determine each type of income that was treaty exempt.

OIT can help with tax treaty article numbers, if you do not have it to hand.

Students who worked on-campus in 2019 had tax withheld from their paychecks, if a tax treaty was not in place. Some of these students were granted tax treaties mid-year or midsemester after obtaining their SSN. The Payroll Office is unable to refund withheld taxes on 2019 wages. However, you may qualify for a reimbursement of withheld taxes on your federal income tax return. If so, the 1040NR EZ needs to be completed a bit differently than the process listed above.

Please read over the following scenarios and see if you fit either example. If so, follow these steps to obtain a tax refund of your withheld wages.

Scenario #1:

- Student began working on-campus in August 2019.
- Student did not have an SSN. Employment taxes were withheld.
- Student obtained SSN in October 2019.
- Student was granted a tax treaty by OIT in October 2019.
- Tax treaty limit is \$5,000.00
- Student received two tax statements from UR
 - W-2 listing taxable wages and tax withheld before tax treaty went into effect.
 - 1042-S listing wages exempt from taxation due to a tax treaty.
- For the purposes of our example, the tax statements listed
 - W-2
 - Box 1 -- \$3500
 - Box 2 -- \$200
 - 1042-S
 - Box 2 -- \$700
 - Box 7 -- \$0.00
- Total US employment income earned in 2019 = \$4,200.00

Scenario #1:

Based on the example on the prior page, your 1040NR EZ should look like this:

Scenario #2:

- Student began working on-campus in January 2019.
- Student did not have an SSN. Employment taxes were withheld.
- Student obtained SSN in September 2019.
- Student was granted a tax treaty by OIT in September 2019.
- Tax treaty limit is \$5,000.00
- Student received two tax statements from UR
 - W-2 listing taxable wages and tax withheld
 - 1042-S listing wages exempt from taxation due to a treaty
- For the purposes of our example, the tax statements listed
 - W-2
 - Box 1 -- \$4000
 - Box 2 -- \$300
 - 1042-S
 - Box 2 -- \$2000
 - Box 7 -- \$0.00
- Total US employment income earned in 2019 = \$6,000.00

Scenario #2:

Line #6 – \$5,000.00

Line #18A -- \$300.00

Student maxed out tax treaty (limit was \$5000 and student earned \$6000). List only the amount earned <u>above</u> the treaty limit. Total income exempt by a treaty from page 2, Item J(1)(e) . Add together your employment income from the W-2 and 1042-S up to the treaty limit and list the total on Line #6. 18a **18a** Federal income tax withheld from Form(s) W-2 and 1099-R Enter the amount listed in Box # 2 on the W-2 (the amount of taxes withheld on your employment income.) Based on the example on the prior page, your 1040NR EZ should look like this: Line #3 – \$1000.00

(\$4,000 + \$2,000 - \$1,000 = \$5,000 treaty limit)

In both Scenario #1 and Scenario #2, you must complete Section J of Schedule OI – this is the second page of the 1040NR EZ. Without this information, the tax treaty will be denied.

Contact OIE if you need to know the tax treaty article or tax treaty limit.

- 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) through (3) 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 r								
2.	2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?								
3.	3. Are you claiming treaty benefits pursuant to a Competent Authority determination?								
	If "Yes," attach a copy of the Competent Authority determination letter to your return.								