

1040NR EZ

Filing Your 2015 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.

www.glaciertax.com

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/year-end.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 2015.
 - You had 2015 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 a ticket reimbursement through the OIE’s Trader Fund
 - You were granted a tax treaty
- Form 1040NR (the longer form):
 - You were a nonresident for tax purposes in 2015, **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 2015 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, books and health insurance.)
- You did not work.
- Your ONLY US-sourced income is from personal services (employment wages) and the total amount earned in 2015 was less than **\$4,000.00**, 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 \$4,000.00. 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 2015 is less than \$4,000.00. (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 \$4,000.00, 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 \$4,000.00, 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 \$4,000.00, but you were granted a tax treaty, you must 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 2015.
- Substantial Presence Test (SPT) – You are considered a US resident for tax purposes if you meet the SPT for 2015.

SPT

- Physically present in the US for:
 - 31 days during 2015, AND
 - 183 days during 2014, 2013, and 2012 counting all the days of physical presence in 2014, but only 1/3 the number of days of presence in 2013 and only 1/6 the number of days in 2012.
 - **Remember that most 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 EZ or Form 1040.

When to File

- If you were an employee and received wages subject to US income tax withholding, file Form 1040NR EZ by April 18, 2016.
- If you did not receive wages as an employee subject to US income tax withholding, file Form 1040NR EZ by June 15, 2016.

Play it safe and file all tax returns by **April 18th!**

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 18th!

Filing Electronically

Currently, you cannot file Forms 1040NR EZ, 1040NR or 8843 electronically with the IRS.

Once you complete your tax forms, you will need to send a paper copy of the form and supporting documents to the IRS by US mail.

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 statute 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.

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

- **MAKE AND 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 18th.)

Certified Mail

If you are sending a payment, or are sending your tax return close to the April 18th 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 18th. Keep the return receipt filed with a copy of your tax return.

Request the following two items from the post office:

Return Receipt (Green Postcard)

Certified Mail Receipt

7012 1010 0002 4690 1824
PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.
CERTIFIED MAIL™

7012 1010 0002 4690 1824
7012 1010 0002 4690 1824

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 0.45 (1st Class Postage)	Postmark Here
Certified Fee	\$ 2.95	
Return Receipt Fee (Endorsement Required)	\$ 2.35 (if desired)	
Restricted Delivery Fee (Endorsement Required)	\$ 4.55 (if desired)	
Total Postage & Fees	\$ 10.30	

Sent To
Reggie Redbird
Street, Apt. No.,
or PO Box No. 123 State St
City, State, ZIP+4
Normal IL 61761

PS Form 3800, August 2005 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none">Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.Print your name and address on the reverse so that we can return the card to you.Attach this card to the back of the mailpiece, or on the front if space permits.	A. Signature X Agent <input type="checkbox"/> Address
	B. Received by (Printed Name) C. Date of Delivery
1. Article Addressed to: Reggie Redbird 123 State St Normal IL 61761	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No
2. Article Number (Transfer from service label) # from certified mail slip	3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.
	4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes
PS Form 3811, February 2004	Domestic Return Receipt 102985-02-M-1540

UNITED STATES POSTAL SERVICE

First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

* Sender: Please print your name, address, and ZIP+4 in this box *

Your Name
Your Department
Illinois State University
Campus Box _____
Normal IL 61790-____

Explanation of a W-2

Department of the Treasury -- Internal Revenue Service			
d Control No. 121	1 Wages, tips, other compensation 1335.99	2 Federal income tax withheld 1.37	
OMB No. 1545-0008	3 Social security wages	4 Social security tax withheld	
	5 Medicare wages and tips	6 Medicare tax withheld	
c Employer's name, address, and ZIP code University of Richmond 28 Westhampton Way Univ. of Richmond VA 23173			
7 Social security tips	8 Allocated tips	9 Advance EIC payment	
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12	
12b Code	12c Code	12d Code	
b Employer identification number (EIN) 54-0505965		a Employee's social security number	
13 Statutory empl.	Retirement plan	Third-party sick pay	14 Other
e Employee's name, address, and ZIP code			
<small>This information is being furnished to IRS. If you are required to file a tax return, negligence, penalty or other sanction may be imposed on you if this information is taxable & you fail to report it.</small>			
2008 38-2099803	15 State Employer's state ID number VA 0000835196	16 State wages, tips, etc. 1335.99	
W-2 Wage and Tax Statement Copy C - For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)	17 State income tax 4.20	18 Local wages, tips, etc.	
	19 Local income tax	20 Locality name	

Line #1 – Federal wages earned

Line #2 – Federal income tax withheld from payroll earnings.

EIN – Federal tax number for UR

State tax ID number for UR

Line # 16 – State wages earned. (It could be a different amount than Box #1)

Line #17 – State income tax withheld from payroll earnings

Explanation of a 1042-S Taxed Nonqualified Scholarship

Form **1042-S** Foreign Person's U.S. Source Income Subject to Withholding **2015** OMB No. 1545-0096
 Department of the Treasury Internal Revenue Service

Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042.

AMENDED **PRO-RATA BASIS REPORTING** **Copy B** for Recipient

1 Income code 16	2 Gross income 2746	3 Chap. 3: 3a Exemption code 00 3b Tax rate 14.00	4 Chap. 4: 4a Exemption code 16 4b Tax rate 00.00	5 Withholding allowance	6 Net income	Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>
8 Tax withheld by other agents 0	10 Total withholding credit 384	9 Tax paid by withholding agent 0		11 Amount repaid to recipient 0		
12a Withholding agent's EIN 54-0505965		12b Ch. 3 status code 01	12c Ch. 4 status code	14a Primary Withholding Agent's Name (if applicable)		
12d Withholding agent's name UNIVERSITY OF RICHMOND		14b Primary Withholding Agent's EIN		14c Primary Withholding Agent's EIN		
12e Withholding agent's Global Intermediary Identification Number (GIIN)		15a Intermediary or flow-through entity's EIN (if any)		15b Ch. 3 status code	15c Ch. 4 status code	
12f Country code 12g Foreign taxpayer identification number, if any	15d Intermediary or flow-through entity's name		15e Intermediary or flow-through entity's GIIN			
12h Address (number and street) MARYLAND HALL, RM. G15 28 WESTHAMPTON WAY		15f Country code		15g Foreign tax identification number, if any		
12i City or town, state or province, country, ZIP or foreign postal code UNIVERSITY OF RICHMOND, VA 23173		15h Address (number and street)				
13a Recipient's U.S. TIN, if any XXX-XX-XXXX		15i City or town, state or province, country, ZIP or foreign postal code				
13b Ch. 3 status code 16	13c Ch. 4 status code		13h Recipient's GIIN		13i Recipient's foreign tax identification no., if any	
13d Recipient's name, address, ZIP/postal code & country NANCY LEE COLON 2 DIRT ROAD CIAO, ITALY		13e Recipient's country code CA		16 Recipient's account number 125423368		17 Recipient's date of birth 04/01/2000
18 Payer's name		19 Payer's TIN		20 Payer's GIIN		
21 State income tax withheld 0		22 Payer's state tax no. 00083519-6		23 Name of state VA		

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
 01Mar16 12:25 ID 1862 Batch 10205 WSPaxNav:2016.0.0.5 Rpt 0 Copyright Applications Software, Thomson Reuters 1996-2016 38-2099603 Form 1042-S (2015)

Box #1 – Income Code 15 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 #7 – Tax withheld on scholarship (charged as ITAX to student account.)

Box #9 – Amount of tax already paid by Office of International Taxation to the IRS (ITAX charge.)

Box #12a – UR's Federal EIN number

Box #21 – No VA state tax withheld, however, the nonqualified scholarship amount is reportable and taxable on your VA income tax return.

Explanation of a 1042-S

Tax Treaty for Employment and Scholarship

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding 2015			OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042 .			Copy C for Recipient Attach to any Fed. tax rtn. you file	
		<input type="checkbox"/> AMENDED		<input type="checkbox"/> PRO-RATA BASIS REPORTING		
1 Income code 16	2 Gross income 2746	3 Chap. 3: <input checked="" type="checkbox"/> 3a Exemption code 04	4 Chap. 4: <input type="checkbox"/> 4a Exemption code 16	5 Withholding allowance		
		3b Tax rate 00.00	4b Tax rate 00.00	6 Net income	Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>	
8 Tax withheld by other agents 0		9 Tax paid by withholding agent 0		7 Federal tax withheld 0		
10 Total withholding credit 0		11 Amount repaid to recipient 0				
12a Withholding agent's EIN 54-0505965		12b Ch. 3 status code 01	12c Ch. 4 status code	14a Primary Withholding Agent's Name (if applicable)		
12d Withholding agent's name UNIVERSITY OF RICHMOND				14b Primary Withholding Agent's EIN		
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
12f Country code		12g Foreign taxpayer identification number, if any		15d Intermediary or flow-through entity's name		
				15e Intermediary or flow-through entity's GIIN		
12h Address (number and street) 28 WESTHAMPTON WAY				15f Country code	15g Foreign tax identification number, if any	
12i City or town, state or province, country, ZIP or foreign postal code UNIVERSITY OF RICHMOND, VA 23173				15h Address (number and street)		
13a Recipient's U.S. TIN, if any				15i City or town, state or province, country, ZIP or foreign postal code		
13b Ch. 3 status code 16		13c Ch. 4 status code		13h Recipient's GIIN		
13d Recipient's name, address, ZIP/postal code & country DEVON SLOUGH		13e Recipient's country code CH		13i Recipient's foreign tax identification no., if any		
16 Recipient's account number 11111111		17 Recipient's date of birth 01/16/1968				
18 Payer's name		19 Payer's TIN		20 Payer's GIIN		
21 State income tax withheld 0		22 Payer's state tax no. 000083519-6		23 Name of state VA		
UNIVERSITY OF RICHMOND MARYLAND HALL, G-15		UNIVERSITY OF RICHMOND, VA, USA 23173				

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

38-2099803

Form 1042-S (2015)

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 #7 – No tax withheld.

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

Box #11 – No tax owed.

Box #24 – No VA state tax withheld or owed – VA recognizes tax treaties.

Box #12a – UR's Federal EIN number

Form 1040NR EZ

Explanation of Income Codes

Income Codes

Box 1.		Enter the appropriate income code.	
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	Gross income – Other
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership	24	Real estate investment trust (REIT) distributions of capital gains
29	Deposit interest	25	Trust distributions subject to IRC section 1445
30	Original issue discount (OID)	26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
31	Short-term OID	27	Publicly traded partnership distributions subject to IRC section 1446
33	Substitute payment – interest	28	Gambling winnings ³
51	Interest paid on certain actively traded or publicly offered securities ¹	32	Notional principal contract income ⁴
Code	Dividend Income	35	Substitute payment – other
06	Dividends paid by U.S. corporations – general	36	Capital gains distributions
07	Dividends qualifying for direct dividend rate	37	Return of capital
08	Dividends paid by foreign corporations	38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
21	Gross income-Capital gain dividend	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		
53	Substitute payments- dividends from certain actively traded or publicly offered securities ¹		
Code	Other Income	43	Earnings as an artist or athlete – central withholding agreement ⁵
09	Capital gains	44	Specified Federal procurement payments
10	Industrial royalties	50	Income previously reported under escrow procedure ⁶
11	Motion picture or television copyright royalties	54	Other income
12	Other royalties (for example, copyright, recording, publishing)		
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		

Form 1040NR EZ

Line by Line Instructions

2015

Instructions for Form 1040NR-EZ

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



Department of the Treasury
Internal Revenue Service

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

Form 1040NR EZ

Line by Line instructions

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.

Form 1040NR EZ

Line by Line instructions

Special Notice

If you had taxable employment wages in 2015 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.

Form 1040NR EZ

Line by Line Instructions

Internal Revenue Service

For information about Form 1040NR EZ and its instructions go to www.irs.gov/form1040nrez.

Please print or type. See separate instructions.	Your first name and initial	Last name	Identifying number (see instructions)
	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).		
	Foreign country name	Foreign province/state/county	Foreign postal code
Filing Status Check only one box.	1 <input type="checkbox"/> Single nonresident alien 2 <input type="checkbox"/> 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 2015) 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.

Form 1040NR EZ

Line by Line instructions

Filing Status

Check only one box.

1

Single nonresident alien

2

Married nonresident alien

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.)

Form 1040NR EZ

Line by Line instructions

3 Wages, salaries, tips, etc. Attach Form(s) W-2 | **3** |

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.
- Do not 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 on page #2.
- Do not 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.

Form 1040NR EZ

Line by Line instructions

4 Taxable refunds, credits, or offsets of state and local income taxes | 4

Ignore this line.

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

Form 1040NR EZ

Line by Line instructions

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.

Form 1040NR EZ

Line by Line instructions

5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. . 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 “00” 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.

Form 1040NR EZ

Line by Line instructions

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

6					
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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 “54” in Box 1 you had other income (prize, 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 54 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.**

Form 1040NR EZ

Line by Line instructions

7 Add lines 3, 4, and 5

7		
---	--	--

Add up your effectively connected income.

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

Form 1040NR EZ

Line by Line instructions

8 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.

Form 1040NR EZ

Line by Line instructions

9	Student loan interest deduction	9							
---	---	---	--	--	--	--	--	--	--

You can take this deduction only if you paid interest in 2015 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.

Form 1040NR EZ

Line by Line instructions

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

- Do the calculation.

Form 1040NR EZ

Line by Line instructions

11	Itemized deductions (see instructions)	11		
-----------	---	-----------	--	--

Enter the total state and local income taxes you paid or that were withheld from your salary in 2015. 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.

Form 1040NR EZ

Line by Line instructions

12 Subtract line 11 from line 10 12

Do the calculation.

Form 1040NR EZ

Line by Line instructions

13	Exemption (see instructions)	13		
-----------	--	-----------	--	--

You should enter in the 2015 standard deduction amount of \$4,000.00 on this line.

Note: Residents of Canada, Mexico, South Korea, India, and US nationals may be able to claim exemptions for their dependents and , if married, their spouse. Form 1040NR would be the correct form to file if you want to claim the additional exemptions.

Form 1040NR EZ

Line by Line instructions

14 **Taxable income.** Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-

14		
----	--	--

Do the calculation.

This is your Taxable Income.

Form 1040NR EZ

Line by Line instructions

15 **Tax.** Find your tax in the tax table in the instructions | 15 |

Using the amount in Line #14 (which is your taxable income) go to the Tax Table starting on page 30 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.

The tax tables start on Page #22 in the 1040NR EZ instruction booklet: www.IRS.gov

2015 Tax Table	Example. Mr. Brown is single. His taxable income on line 14 of Form 1040NR-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 \$3,030. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.			
	At least	But less than	Single	Married filing separately
	Your tax is—			
	23,200	23,250	3,023	3,023
	23,250	23,300	3,030	3,030
23,300	23,350	3,038	3,038	
23,350	23,400	3,045	3,045	

Form 1040NR EZ

Line by Line instructions

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

16		
----	--	--

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.

Form 1040NR EZ

Line by Line instructions

17 Add lines 15 and 16. This is your total tax ▶ 17

Do the calculation.

Form 1040NR EZ

Line by Line instructions

- 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.

Form 1040NR EZ

Line by Line instructions

19 2015 estimated tax payments and amount applied from 2014 return | **19** 

Most likely you will leave this line blank.

Form 1040NR EZ

Line by Line instructions

20	Credit for amount paid with Form 1040-C	20			
----	---	----	--	--	--

Most likely, you will leave this line blank.

Form 1040NR EZ

Line by Line instructions

21	Add lines 18a through 20. These are your total payments ▶	21		
----	---	----	--	--

Do the calculation.

Form 1040NR EZ

Line by Line instructions

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.

Form 1040NR EZ

Line by Line instructions

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

23a

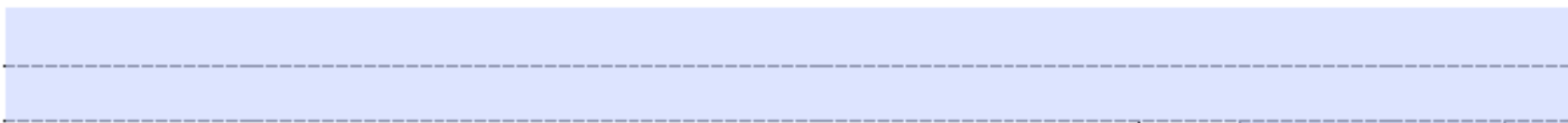
Enter in amount from Line #22 to have the money refunded.

NOTE: If you owe money to the IRS for previous tax years, your 2015 refund will be applied towards that amount due before any money will be refunded to you. This is called an offset.

Form 1040NR EZ

Line by Line instructions

- e If you want your refund check mailed to an address outside the United States not 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.)

Form 1040NR EZ

Line by Line instructions

24 Amount of line 22 you want applied to your 2016 estimated tax ► | **24** |

If you anticipate that you will owe taxes in 2016, you may choose to have your refund applied to your 2015 estimated tax.

Form 1040NR EZ

Line by Line instructions

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 “2015 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.

Form 1040NR EZ

Line by Line instructions

26	Estimated tax penalty (see instructions)	26					
----	--	----	--	--	--	--	--

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.

Form 1040NR EZ

Line by Line instructions

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶

If you wish a friend or family member to be allow to discuss your 2015 tax return with the IRS, check the “YES” box and enter in the designee’s information. This authorizes the IRS to contact the designee with any questions that may arise during the processing of your return. It does not authorize the designee to receive your refund check or otherwise represent you before the IRS. The authorization ends with the filing due date for your 2016 tax return. NOTE: This cannot be OIT.



Needs to be a US phone number.



PIN is any 5 digit number you assign.

Form 1040NR EZ

Line by Line instructions

Sign Here	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 accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	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.) <input type="text"/>

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."

Form 1040NR EZ

Line by Line instructions

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	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 1040NR EZ

Line by Line instructions

Schedule OI- Other Information (see instructions)
Answer all questions

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

Form 1040NR EZ


Line by Line instructions

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 2015.

Form 1040NR EZ

Line by Line instructions

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 2015. 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.

Form 1040NR EZ

Line by Line instructions

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

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

Form 1040NR EZ

Line by Line instructions

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, to see expatriation rules that may apply to you.

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

Form 1040NR EZ

Line by Line instructions


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

Form 1040NR EZ

Line by Line instructions

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. ► 

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

For example -- you entered the US in 2014 as a J-1 student and then changed in 2015 to an F-1, you should check "yes."

Form 1040NR EZ

Line by Line instructions

G List all dates you entered and left the United States during 2015 (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

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.

Form 1040NR EZ

Line by Line instructions

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2013 , 2014 , and 2015 .

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, OIT can help you -- Contact Devon Slough at dslough@richmond.edu.

Form 1040NR EZ

Line by Line instructions

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 ►

Enter the latest year and form filed.

Form 1040NR EZ

Line by Line instructions

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

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.

Appendix A

Students who worked on-campus in 2015 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 mid-semester after obtaining their SSN. The Payroll Office is unable to refund withheld taxes on 2015 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.

Appendix A

Scenario #1:

- Student began working on-campus in August 2015.
- Student did not have an SSN. Employment taxes were withheld.
- Student obtained SSN in October 2015.
- Student was granted a tax treaty by OIT in October 2015.
- **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 -- \$3500
 - Box 2 -- \$200
 - 1042-S
 - Box 2 -- \$700
 - Box 7 -- \$0.00
- **Total US employment income earned in 2015 = \$4,200.00**

Appendix A

Scenario #1:

3 Wages, salaries, tips, etc. Attach Form(s) W-2 3

DO NOT LIST ANY INCOME IN LINE 3 EVEN IF YOU HAVE A W-2.

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

Add together your employment income from the W-2 and 1042-S and list the total on Line #6.

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

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 – 0.00
Line #6 – \$4,200.00 (\$3,500 + \$700.00)
Line #18A -- \$200.00

Appendix A

Scenario #2:

- Student began working on-campus in January 2015.
- Student did not have an SSN. Employment taxes were withheld.
- Student obtained SSN in September 2015.
- Student was granted a tax treaty by OIT in September 2015.
- **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 2015 = \$6,000.00**

Appendix A

Scenario #2:

3 Wages, salaries, tips, etc. Attach Form(s) W-2 3

Student maxed out tax treaty (limit was \$5000 and student earned \$6000). List only the amount earned above the treaty limit.

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

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

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

Line #6 – \$5,000.00 (\$4,000 + \$2,000 - \$1,000 = \$5,000 treaty limit)

Line #18A -- \$300.00

Appendix A

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) 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