Instructions for Completing Form 1040NR-EZ 2019

Please read the 1040 NREZ Instructions for guidance as well. These notes are provided to the best of my abilities, as I am not a tax expert. Please hire a professional if you have a unique situation, or are not clear on your responsibilities.

Thank you. Jody O’Connor

Mail completed Form 1040NR-EZ along with:

“Federal” section copy of W-2
Form 8843
Form 1099 (when applicable)
1042-S Forms (if applicable)

- FICA taxes should not be subtracted for non-resident tax filers with the F-1 student visa. If you have erroneously been paying these taxes, please contact your HR Office to request reimbursement of this money. Please find the Social Security Withholding Info document on the international students’ pages of MyCIIS.

- CIIS Students are responsible to double check information on this form and to submit tax documents in a timely matter. The student also acknowledges that the International Student Advisor, Jody O’Connor, is not a tax expert and is not permitted to give individual tax advice. Everything discussed in the workshop or these forms should be used as a resource only.

- KEEP COPIES EACH YEAR OF ALL TAX DOCUMENTS

Page 1- Form 1040-NR EZ

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fill out with your name, social security # (identifying number) and physical U.S. address. Fill out the section indicating the foreign country where you were a citizen or national in 2019, leave postal code blank if no available in our country.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Check here if single.</td>
</tr>
<tr>
<td>2.</td>
<td>Check here if married (even if your spouse is not in the United States)</td>
</tr>
<tr>
<td>3.</td>
<td>Enter the amount of taxable income found on all Form W-2(s) and 1099 forms in box 1. Not everyone has both. Do not enter amounts exempted by tax treaties. (bank interest is NOT taxable income)</td>
</tr>
<tr>
<td>4.</td>
<td>Enter any taxable refunds of state or local taxes. (Taxable refunds are reported on Form 1099).</td>
</tr>
<tr>
<td>5.</td>
<td>The CIIS scholarships are not necessary to report, as they are not a ‘qualifying’ scholarship. If you receive a scholarship from a U.S. organization for which you receive money for living expenses, you may need to report some /all of this scholarship. Enter taxable scholarship/fellowship amounts from Form 1042-S. If you enter any amount in line 5, you must also complete and mail Attachment to 1042-S with your return.</td>
</tr>
<tr>
<td>6.</td>
<td>If you are from a tax treaty country (see treaty lists), combine the amount of wages and scholarships shown on your W-2 &amp; 1042-S, but not greater than the maximum limit shown on the treaty lists, and enter this amount on line 6. This does not usually apply to international students at CIIS who have a relatively straightforward tax situation.</td>
</tr>
<tr>
<td>7.</td>
<td>Add lines 3, 4, and 5 and enter this amount. Same amount as Line 3 in most cases.</td>
</tr>
<tr>
<td>8.</td>
<td>If you had a bona fide taxable scholarship/fellowship (always reported on Form 1042-S), as entered on line 5 you may deduct up to the total amount of the scholarship shown on Form 1042-S for the costs you paid out of your own funds for tuition, fees, and books. You must also complete IRS Form “Attachment to 1042-S”.</td>
</tr>
</tbody>
</table>
9. If you paid interest on a U.S. funded/bank student loan, you can deduct the interest on the loan (see Page 6 of the 1040NR-EZ instruction booklet). Enter this amount here.

10. Subtract line 8 and line 9 from line 7 to determine your adjusted gross income and enter this amount.

11. Only students from India may claim the standard deduction ($6,300—single or married filing separately). If claiming the standard deduction, fill in line 1 of Form 1040NR-EZ with the following statement "standard deduction allowed under US/India treaty article 21(2)".

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>12.</td>
<td>Subtract line 11 from line 10 and enter the results. If line 11 is more than line 10 enter 0. This is your TAXABLE INCOME.</td>
</tr>
<tr>
<td>13.</td>
<td>This line is generally left blank or enter zero (0) if you received tip income, see page 4 of 1040NR-EZ instruction booklet.</td>
</tr>
<tr>
<td>14.</td>
<td>Add lines 15-16. This is your total tax.</td>
</tr>
<tr>
<td>15.</td>
<td>Enter the sum of the amount(s) of Federal income tax withheld from box 2 of all Form(s) W-2 and/or 1099s.</td>
</tr>
<tr>
<td>16.</td>
<td>Zero (0) unless you have been taxed on a scholarship not issued by CIIS.</td>
</tr>
<tr>
<td>17.</td>
<td>Add lines 18 through 20 and enter the amount.</td>
</tr>
<tr>
<td>18.</td>
<td>If line 22 is more than line 17, subtract line 17 from 22 and enter the amount on this line. This is the amount you overpaid and will be refunded by IRS.</td>
</tr>
<tr>
<td>19.</td>
<td>Enter the amount from line 23 that you want refunded to you. ALL OF IT! Enter all of your bank details for direct deposit.</td>
</tr>
<tr>
<td>20.</td>
<td>Leave this line blank or enter zero (0)</td>
</tr>
<tr>
<td>21.</td>
<td>Leave this line blank or enter zero (0)</td>
</tr>
<tr>
<td>22.</td>
<td>This line is generally left blank or enter zero (0)</td>
</tr>
<tr>
<td>23.</td>
<td>Add the number of days you were actually present in the U.S. (excluding days that you were outside the U.S. for work or vacation or other reasons)</td>
</tr>
<tr>
<td>24.</td>
<td>Leave this line blank or enter zero (0)</td>
</tr>
<tr>
<td>25.</td>
<td>Leave this line blank or enter zero (0)</td>
</tr>
<tr>
<td>26.</td>
<td>Leave this line blank or enter zero (0)</td>
</tr>
</tbody>
</table>

No Third Party Designee

Sign, date and list your occupation as student (no PIN number required)

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<thead>
<tr>
<th>Line</th>
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<tbody>
<tr>
<td>A.</td>
<td>Fill in the name of the country that issued your passport</td>
</tr>
<tr>
<td>B.</td>
<td>The country where you lived before coming to the U.S.</td>
</tr>
<tr>
<td>C.</td>
<td>The Diversity Lottery (i.e. Green card Lottery) doesn’t count</td>
</tr>
<tr>
<td>D.</td>
<td>Enter the visa type you held when you first entered the U.S. (B-1, F-1, J-1, H-1, etc) &amp; visa number (the visa number is the control number on your visa page in your passport). Enter your current visa type.</td>
</tr>
<tr>
<td>E.</td>
<td>This means that you applied for a Change of Status (COS) from within the U.S. Most CIIS F1 students have not done a COS.</td>
</tr>
<tr>
<td>F.</td>
<td>List all entry and departure dates from the U.S.</td>
</tr>
<tr>
<td>G.</td>
<td>Enter the number of days you were actually present in the U.S. (exclude days that you were outside the U.S. for work or vacation or other reasons)</td>
</tr>
<tr>
<td>H.</td>
<td>Check yes or no and enter the year and form number of the last U.S. tax return you filed</td>
</tr>
<tr>
<td>I.</td>
<td>Indian students claiming the standard deduction should write in &quot;standard deduction allowed under US/India treaty article 21(2)&quot;. In the last section of &quot;J&quot;, check yes or no.</td>
</tr>
</tbody>
</table>