

Form 1040NR Exercise

University of Hawaii

J-1/F-1 Nonresident Alien Federal Tax Workshop

March 12, 2019

Facts:

- Igor Pulaski is an F-1 student. His wife, Katinka, is also an F-1 student.
- Igor and Katinka are citizens of Poland. Their address in Poland is 1000 Main Ave, Anytown, Poland.
- Igor came to the U.S. on Aug 9, 2012. Katinka came to the U.S. on Jan 1, 2013.
- They both worked on campus (starting in 2015) and they have a son who was born in the U.S. in December, 2013.
- If Igor is entitled to a refund, he wants it mailed to him.
- He doesn't want to designate anyone else to discuss this return with the IRS. He did not take any affirmative steps to apply for U.S. permanent residence.
- He will not be taxed in home country on the income he has from the U.S.
- In addition to their wage income, Igor earned \$1,319 in dividends in the U.S. stock market.
- Poland has a treaty with the U.S. that allows the dividends to be taxed at 15% instead of 30% (Treaty Article 11).

Using the above information and the following documents, complete Igor's tax return.

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy A for
Internal Revenue Service

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 19	2 Gross income 1143	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 04	4a Exemption code	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code
		3b Tax rate .00	4b Tax rate			13g Ch. 4 status code
5 Withholding allowance				13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any
6 Net income 1143				13j LOB code		
7a Federal tax withheld				13k Recipient's account number		
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				13l Recipient's date of birth (YYYYMMDD)		
8 Tax withheld by other agents						
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14a Primary Withholding Agent's Name (if applicable)		
10 Total withholding credit (combine boxes 7a, 8, and 9)				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code
12a Withholding agent's EIN XX-XXXXXXX	12b Ch. 3 status code	12c Ch. 4 status code		15c Ch. 4 status code		
12d Withholding agent's name UNIVERSITY OF HAWAII				15d Intermediary or flow-through entity's name		
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15e Intermediary or flow-through entity's GIIN		
12f Country code	12g Foreign taxpayer identification number, if any		15f Country code		15g Foreign tax identification number, if any	
12h Address (number and street) 2500 CAMPUS ROAD				15h Address (number and street)		
12i City or town, state or province, country, ZIP or foreign postal code HONOLULU, HI 96822				15i City or town, state or province, country, ZIP or foreign postal code		
13a Recipient's name KATINKA PULASKI		13b Recipient's country code 01		16a Payer's name		16b Payer's TIN
13c Address (number and street) 1 ALOHA DRIVE				16c Payer's GIIN		16d Ch. 3 status code
13d City or town, state or province, country, ZIP or foreign postal code HONOLULU, HI 96822				16e Ch. 4 status code		
17a State income tax withheld		17b Payer's state tax no.		17c Name of state		

Form **1042-S**

Foreign Person's U.S. Source Income Subject to Withholding 2018

OMB No. 1545-0096


Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy B
for Recipient

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 19	2 Gross income 2000	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 04	4a Exemption code	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code
		3b Tax rate 00	4b Tax rate		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any
5 Withholding allowance					13j LOB code	
6 Net income 2000					13k Recipient's account number	
7a Federal tax withheld					13l Recipient's date of birth (YYYYMMDD)	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					<input type="text"/>	
8 Tax withheld by other agents					14a Primary Withholding Agent's Name (if applicable)	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()					14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>
10 Total withholding credit (combine boxes 7a, 8, and 9)					15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)					15c Ch. 4 status code	
12a Withholding agent's EIN XX-XXXXXXX	12b Ch. 3 status code	12c Ch. 4 status code			15d Intermediary or flow-through entity's name	
12d Withholding agent's name MIDDLE UNIVERSITY					15e Intermediary or flow-through entity's GIIN	
12e Withholding agent's Global Intermediary Identification Number (GIIN)					15f Country code	15g Foreign tax identification number, if any
12f Country code	12g Foreign taxpayer identification number, if any				15h Address (number and street)	
12h Address (number and street)					15i City or town, state or province, country, ZIP or foreign postal code	
12i City or town, state or province, country, ZIP or foreign postal code TOWN, NY 14200					16a Payer's name	16b Payer's TIN
13a Recipient's name IGOR PULASKI		13b Recipient's country code 01		16c Payer's GIIN	16d Ch. 3 status code	16e Ch. 4 status code
13c Address (number and street) 16 STUDENT PARKWAY				17a State income tax withheld	17b Payer's state tax no.	17c Name of state
13d City or town, state or province, country, ZIP or foreign postal code TOWN, NY 14200						

a Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation \$7896		2 Federal income tax withheld \$1943			
c Employer's name, address, and ZIP code MIDDLE UNIVERSITY 9046 MAIN STREET TOWN, NY 14200		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Control number		9 Verification code		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. IGOR PULASKI 16 STUDENT PARKWAY TOWN, NY 14200		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 state	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NY	XX-XXXXXXX	\$7896	\$696				

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

2018

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Please print
or type

Your first name and initial IGOR	Last name PULASKI	Identifying number (see instructions) XXX-XX-XXXX
Present home address (number and street or rural route). If you have a P.O. box, see instructions. 16 STUDENT PARKWAY		Apt. no. _____ Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. TOWN, NY 14200		
Foreign country name	Foreign province/state/country	Foreign postal code

Filing Status

1 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved
2 <input type="checkbox"/> Single nonresident alien	5 <input checked="" type="checkbox"/> Married nonresident alien
3 <input type="checkbox"/> Reserved	6 <input type="checkbox"/> Qualifying widow(er) (see instructions)

Child's name ▶ _____

Dependents
If more than four dependents, see instructions and check here.

7 Dependents: (see instructions)	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):
(1) First name Last name			Child tax credit Credit for other dependents
			<input type="checkbox"/> <input type="checkbox"/>
			<input type="checkbox"/> <input type="checkbox"/>
			<input type="checkbox"/> <input type="checkbox"/>
			<input type="checkbox"/> <input type="checkbox"/>

Income Effectively Connected With U.S. Trade/Business

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8	7896
9a Taxable interest	9a	
b Tax-exempt interest. Do not include on line 9a	9b	
10a Ordinary dividends	10a	
b Qualified dividends (see instructions)	10b	
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12	
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13	
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14	
15 Other gains or (losses). Attach Form 4797	15	
16 Reserved	16	
17a IRAs, pensions, and annuities	17a	
17b Taxable amount (see instr.)	17b	
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18	
19 Farm income or (loss). Attach Schedule F (Form 1040)	19	
20 Unemployment compensation	20	
21 Other income. List type and amount (see instructions)	21	
22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22	2000
23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income	23	7896

Adjusted Gross Income

24 Educator expenses (see instructions)	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31 Scholarship and fellowship grants excluded	31	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Add lines 24 through 33	34	
35 Adjusted Gross Income. Subtract line 34 from line 23	35	7896

Tax and Credits

36 Amount from line 35 (adjusted gross income)	36	7896
37 Itemized deductions from page 3, Schedule A, line 8	37	696
38 Qualified business income deduction (see instructions)	38	
39 Exemptions for estates and trusts only (see instructions)	39	

Form **1040NR**

Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return
 ▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
 For the year January 1–December 31, 2018, or other tax year

OMB No. 1545-0074

2018

beginning , 2018, and ending , 20

Please print
or type

Your first name and initial IGOR	Last name PULASKI	Identifying number (see instructions) XXX-XX-XXXX	
Present home address (number and street or rural route). If you have a P.O. box, see instructions. 16 STUDENT PARKWAY		Apt. no.	Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. TOWN, NY 14200			
Foreign country name		Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.


1 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved
2 <input type="checkbox"/> Single nonresident alien	5 <input checked="" type="checkbox"/> Married nonresident alien
3 <input type="checkbox"/> Reserved	6 <input type="checkbox"/> Qualifying widow(er) (see instructions)
Child's name ▶ <input type="text"/>	

Dependents

If more than four dependents, see instructions and check here.

7 Dependents: (see instructions)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade/Business	8	Wages, salaries, tips, etc. Attach Form(s) W-2	8	7896	
	9a	9a Taxable interest	9a		
		b Tax-exempt interest. Do not include on line 9a	9b		
	10a	10a Ordinary dividends	10a		
		b Qualified dividends (see instructions)	10b		
	11	11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11		
	12	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12		
	13	13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13		
	14	14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14		
	15	15 Other gains or (losses). Attach Form 4797	15		
	16	16 Reserved	16		
		17a IRAs, pensions, and annuities	17a		
		17b Taxable amount (see instr.)	17b		
	18	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18		
	19	19 Farm income or (loss). Attach Schedule F (Form 1040)	19		
	20	20 Unemployment compensation	20		
	21	21 Other income. List type and amount (see instructions)	21		
	22	22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22	2000	
	23	23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income	23	7896	
	Adjusted Gross Income	24	24 Educator expenses (see instructions)	24	
		25	25 Health savings account deduction. Attach Form 8889	25	
		26	26 Moving expenses for members of the Armed Forces. Attach Form 3903	26	
		27	27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28		28 Self-employed SEP, SIMPLE, and qualified plans	28		
29		29 Self-employed health insurance deduction (see instructions)	29		
30		30 Penalty on early withdrawal of savings	30		
31		31 Scholarship and fellowship grants excluded	31		
32		32 IRA deduction (see instructions)	32		
33		33 Student loan interest deduction (see instructions)	33		
34		34 Add lines 24 through 33	34		
35	35 Adjusted Gross Income. Subtract line 34 from line 23	35	7896		
Tax and Credits	36	36 Amount from line 35 (adjusted gross income)	36	7896	
	37	37 Itemized deductions from page 3, Schedule A, line 8	37	696	
	38	38 Qualified business income deduction (see instructions)	38		
	39	39 Exemptions for estates and trusts only (see instructions)	39		

a Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation \$7896		2 Federal income tax withheld \$1943		
c Employer's name, address, and ZIP code MIDDLE UNIVERSITY 9046 MAIN STREET TOWN, NY 14200		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9 Verification code		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. IGOR PULASKI 16 STUDENT PARKWAY TOWN, NY 14200		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 state	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NY	XX-XXXXXXX	\$7896	\$696			


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

2018

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Payments	62 Federal income tax withheld from:					
	a Form(s) W-2 and 1099	62a	1943			
	b Form(s) 8805	62b				
	c Form(s) 8288-A	62c				
	d Form(s) 1042-S	62d				
	63 2018 estimated tax payments and amount applied from 2017 return	63				
	64 Additional child tax credit. Attach Schedule 8812	64				
	65 Net premium tax credit. Attach Form 8962	65				
	66 Amount paid with request for extension to file (see instructions)	66				
	67 Excess social security and tier 1 RRTA tax withheld (see instructions)	67				
	68 Credit for federal tax on fuels. Attach Form 4136	68				
69 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69					
70 Credit for amount paid with Form 1040-C	70					
71 Add lines 62a through 70. These are your total payments ▶	71	1943				
Refund Direct deposit? See instructions.	72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid		72	1022		
	73a Amount of line 72 you want refunded to you . If Form 8888 is attached, check here . ▶ <input type="checkbox"/>		73a	1022		
	b Routing number	<input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d Account number	<input type="text"/>	e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.				
74 Amount of line 72 you want applied to your 2019 estimated tax ▶	74					
Amount You Owe	75 Amount you owe . Subtract line 71 from line 61. For details on how to pay, see instructions ▶		75			
	76 Estimated tax penalty (see instructions)		76			
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No					
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<input type="text"/>	<input type="text"/>	
Sign Here Keep a copy of this return for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Your signature ▶	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <input type="text"/>		
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.				

a Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation \$7896		2 Federal income tax withheld \$1943		
c Employer's name, address, and ZIP code MIDDLE UNIVERSITY 9046 MAIN STREET TOWN, NY 14200		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9 Verification code		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. IGOR PULASKI 16 STUDENT PARKWAY TOWN, NY 14200		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 state	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NY	XX-XXXXXXX	\$7896	\$696			

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

2018

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
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Tax and Credits <i>(continued)</i>	40 Add lines 37 through 39	40	696
	41 Taxable income. Subtract line 40 from line 36. If zero or less, enter -0-	41	7200
	42 Tax (see instr.). Check if any is from Form(s): a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/> _____	42	7200
	43 Alternative minimum tax (see instructions). Attach Form 6251	43	
	44 Excess advance premium tax credit repayment. Attach Form 8962	44	
	45 Add lines 42, 43, and 44 ▶	45	723
	46 Foreign tax credit. Attach Form 1116 if required	46	
	47 Credit for child and dependent care expenses. Attach Form 2441	47	
	48 Retirement savings contributions credit. Attach Form 8880	48	
	49 Child tax credit and credit for other dependents (see instructions)	49	
	50 Residential energy credit. Attach Form 5695	50	
	51 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	51	
	52 Add lines 46 through 51. These are your total credits	52	
	53 Subtract line 52 from line 45. If zero or less, enter -0- ▶	53	723
Other Taxes	54 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54	198
	55 Self-employment tax. Attach Schedule SE (Form 1040)	55	
	56 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56	
	57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57	
	58 Transportation tax (see instructions)	58	
	59a Household employment taxes from Schedule H (Form 1040)	59a	
	b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required .	59b	
	60 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s) _____	60	
	61 Total tax. Add lines 53 through 60 ▶	61	921

Federal tax calculation using Tax Table:

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
		Your tax is—	
7,000			
7,000	7,050	703	703
7,050	7,100	708	708
7,100	7,150	713	713
7,150	7,200	718	718
7,200	7,250	723	723
7,250	7,300	728	728
7,300	7,350	733	733
7,350	7,400	738	738
7,400	7,450	743	743
7,450	7,500	748	748
7,500	7,550	753	753
7,550	7,600	758	758
7,600	7,650	763	763
7,650	7,700	768	768
7,700	7,750	773	773
7,750	7,800	778	778
7,800	7,850	783	783
7,850	7,900	788	788
7,900	7,950	793	793
7,950	8,000	798	798

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid						
1	State and local income taxes					
a	State and local income taxes	1a		696		
b	Enter the smaller of line 1a and \$10,000 (\$5,000 if married)				1b	
Gifts to U.S. Charities						
2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2				
3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	3				
4	Carryover from prior year	4				
5	Add lines 2 through 4				5	
Casualty and Theft Losses						
6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				6	
Other Itemized Deductions						
7	Other—from list in instructions. List type and amount ▶ _____ _____ _____ _____ _____ _____				7	
Total Itemized Deductions						
8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040NR, line 37				8	696

Facts:

- Igor Pulaski is an F-1 student. His wife, Katinka, is also an F-1 student.
- Igor and Katinka are citizens of Poland. Their address in Poland is 1000 Main Ave, Anytown, Poland.
- Igor came to the U.S. on Aug 9, 2012. Katinka came to the U.S. on Jan 1, 2013.
- They both worked on campus (starting in 2016) and they have a son who was born in the U.S. in December, 2013.
- If Igor is entitled to a refund, he wants it mailed to him.
- He doesn't want to designate anyone else to discuss this return with the IRS. He did not take any affirmative steps to apply for U.S. permanent residence.
- He will not be taxed in home country on the income he has from the U.S.
- In addition to their wage income, Igor earned \$1,319 in dividends in the U.S. stock market.
- Poland has a treaty with the U.S. that allows the dividends to be taxed at 15% instead of 30% (Treaty Article 11).

Using the above information and the following documents, complete Igor's tax return.

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

Nature of Income	Enter amount of income under the appropriate rate of tax (see instructions)							
	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)				
				%		%		
1 Dividends and dividend equivalents:								
a Dividends paid by U.S. corporations	1a	1319						
b Dividends paid by foreign corporations	1b							
c Dividend equivalent payments received with respect to section 871(m) transactions	1c							
2 Interest:								
a Mortgage	2a							
b Paid by foreign corporations	2b							
c Other	2c							
3 Industrial royalties (patents, trademarks, etc.)	3							
4 Motion picture or T.V. copyright royalties	4							
5 Other royalties (copyrights, recording, publishing, etc.)	5							
6 Real property income and natural resources royalties	6							
7 Pensions and annuities	7							
8 Social security benefits	8							
9 Capital gain from line 18 below	9							
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.								
a Winnings								
b Losses								
11 Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	11							
12 Other (specify) ▶ _____	12							
13 Add lines 1a through 12 in columns (a) through (d)	13		1319					
14 Multiply line 13 by rate of tax at top of each column	14		198					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54 ▶	15							

Capital Gains and Losses From Sales or Exchanges of Property

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

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

Schedule OI—Other Information (see instructions)

Answer all questions

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

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

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

D Were you ever:

1. A U.S. citizen? Yes No

2. A green card holder (lawful permanent resident) of the United States? Yes No

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

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F-1

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No

If you answered "Yes," indicate the date and nature of the change. ► _____

G List all dates you entered and left the United States during 2018. 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
08/09/12	

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

H Give number of days (including vacation, sick leave, and partial days) you were present in the United States during:

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
 2016 365, 2017 365, and 2018 365.

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 . . . ▶ 2017 FORM 1040NR

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

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

L Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) 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
POLAND	18(1)	12	2000

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12. . . ▶ 2000

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
 3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . ▶

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . ▶

Reference Summary for Key Lines of 1040NR

	Form 1040NR
Form W-2, box 1 amount	Report amount on line 8
Form W-2, box 17 amount	Report amount on line 37 & line 1a of Schedule A
Form W-2, box 2 amount	Report amount on line 62a
Form 1042-S, box 2 (if box 3a has exemption code of 04)	Report amount on line 22 & line L. 1. (d) of Schedule O1
Form 1042-S, box 2 (if box 3a has exemption code of 00)	Report amount on line 12
Form 1042-S, box 7	Report amount on line 62d
Exemption	Write \$4,050 on line 39