

Description of IRS forms and publications for use in international student and scholar workshops:

Publications

Publication 515 – Withholding of Tax on Nonresident Aliens and Foreign Corporations

This publication is for withholding agents (who have control, receipt, custody, disposal, or payment of income of a foreign person subject to withholding) who pay income to foreign persons.

Publication 519 – U.S. Tax Guide for Aliens

For tax purposes an ALIEN is an individual who is not a U.S. citizen. Aliens are classified as NONRESIDENT aliens and RESIDENT aliens. This publication will help to determine an individual's status and gives information needed to file returns.

Publication 597 – Information on the United States - Canada Income Tax Treaty

This publication discusses a number of treaty provisions that often apply to U.S. citizens or residents who may be liable for Canadian tax.

Publication 678 FS – Foreign Student and Scholar Volunteer Student Guide

This publication is used by VITA volunteers as student text and as a reference book for assisting international students and scholars in preparing their taxes. This publication covers determination of residency status and application of treaty benefits in addition to other federal tax issues commonly faced by foreign nationals.

Publication 901 – U.S. Tax Treaties

This publication will tell you whether a tax treaty between the U.S. and a particular country offers a reduced rate of, or possibly a complete exemption from, U.S. income tax for residents of that particular country.

Publication 970 – Tax Benefits for Education

This publication explains tax provisions for persons saving for or paying education costs for themselves or family members. It covers various types of educational assistance, tax credits, and nine other types of tax benefits.

Publication 4011 – Foreign Student and Scholar VITA Quick Reference Guide

This publication is a quick reference guide for volunteers preparing returns for foreign students and scholars. It provides a brief summary of residency determination and highlights the major treaty benefits available to foreign nationals who are in the US to study or train.

Forms

Form 1040 NR – U.S. Nonresident Alien Income Tax Return Instructions for Form 1040-NR

Used by all nonresident alien individuals whether or not engaged in trade or business within the United States; required for filing nonresident alien fiduciary (estates and trusts) returns.

Form 1040 NR-EZ – U.S. Nonresident Alien Income Tax Return for Certain Single Filers Instructions for Form 1040 NR-EZ

Nonresident aliens with no dependents can use the shorter Form 1040NR-EZ to report their income and figure their tax liability, if they meet certain conditions.

Form 8233 – Exemption from Withholding on Compensation for Independent (& certain Dependent) Personal Service of a nonresident alien individual

Used by non resident alien individuals to claim exemption from withholding on compensation for personal services because of an income tax treaty or the personal exemption amount.

Form 8833 - Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

Taxpayers, including dual-resident taxpayers, use Form 8833 to make the treaty-based return position disclosure. A separate form is required for each treaty-based return position taken.

Form 8840 – Closer Connection Exception Statement for Aliens

Alien individuals use Form 8840 to establish their claim that they are nonresidents due to the closer connection to a foreign country exception to the substantial presence test.

Form 8843 – Statement for Exempt Individuals and Individuals with a Medical Condition

Alien individuals use Form 8843 to explain the basis of their claim that they can exclude days of presence in the United States for purposes of the substantial presence test.

Form W-7 – Application for IRS Individual Taxpayer Identification Number

Alien individuals who are required to furnish a U.S. taxpayer identification number to the IRS but who do not have, and are not eligible to obtain, an SSN use Form W-7 to apply for an IRS individual taxpayer identification number (ITIN).