

Tax Information Worksheet for Non-resident Aliens filing 1040NR or 1040NR-EZ

Please fill out this worksheet if

- You were a student, trainee or teacher with visa F, J or M or
- You arrived in or left the US permanently during the tax year

1. Name _____
2. SSN or ITIN (please DO NOT give a non-US number) _____
3. DOB (mm/dd/yyyy) _____
4. Country under whose passport you entered U.S. _____ Passport Number: _____

5. Current U.S. Mailing address?

Street address _____
 City _____ State _____ Postal Code _____
 Email _____ Telephone _____

6. Permanent foreign mailing address:

Street address _____
 City _____ State/Province _____ Postal Code _____ Country _____

7. Country of Citizenship: (If you are a citizen of 2 countries, please select the country under whose documents you entered the U.S. If you are a dual citizen of the U.S. and another country, for U.S. tax purposes you are treated as a citizen of the U.S.)

8. Country of Tax Residence: Your country of tax residence is generally the country to which you owe tax on your worldwide income. Typically this is the same as your country of permanent residence; however if you have lived in a country other than your country of permanent residence immediately before coming to the U.S. to study/work, you may have established residence in that country. The treaty benefits are tied to the residency of an individual immediately before entering the U.S., not the country that issued the passport.

 If you are US permanent resident or "green card" holder, go to # 11

9. Immigration status

Date you FIRST enter the U.S.(dd/mm/yyyy) _____

Entry immigration status (check one)

- | | | |
|--|--|--|
| U.S. permanent resident <input type="checkbox"/> | F-1 student <input type="checkbox"/> | F-2 spouse or child of student <input type="checkbox"/> |
| H-1 Temporary employee <input type="checkbox"/> | *J-1 exchange visitor <input type="checkbox"/> | J-2 spouse or child of exchange visitor <input type="checkbox"/> |
| <input type="checkbox"/> Other (list) _____ | | |

Current Immigration status on last day of the calendar tax year (check one)

- | | | |
|--|--|--|
| U.S. permanent resident <input type="checkbox"/> | F-1 student <input type="checkbox"/> | F-2 spouse or child of student <input type="checkbox"/> |
| H-1 Temporary employee <input type="checkbox"/> | *J-1 exchange visitor <input type="checkbox"/> | J-2 spouse or child of exchange visitor <input type="checkbox"/> |
| <input type="checkbox"/> Other (list) _____ | | |

If you changed your immigration status since arriving in the U.S. for this visit, complete below

New visa type _____ Date visa type change _____

If visa type was J-1, make category below

- | | | |
|--|--|---------------------------------------|
| 01 Student <input type="checkbox"/> | 02 short term scholar <input type="checkbox"/> | 05 Professor <input type="checkbox"/> |
| 12 Research scholar <input type="checkbox"/> | Alien physician <input type="checkbox"/> | other (list) _____ |

For what purpose did you come to the united states?

- | | | |
|--|--|--|
| 01 studying in a degree program <input type="checkbox"/> | 02 studying in a non-degree program <input type="checkbox"/> | 03 teaching <input type="checkbox"/> |
| 04 lecturing <input type="checkbox"/> | 05 observing <input type="checkbox"/> | 06 consulting <input type="checkbox"/> |
| 07 conducting research <input type="checkbox"/> | 08 training <input type="checkbox"/> | 09 special skills <input type="checkbox"/> |
| 10 clinical activities <input type="checkbox"/> | 11 Temporary employment <input type="checkbox"/> | |
| 12 accompanying spouse/child <input type="checkbox"/> | | |

10. list the dates you have been in the United States in the tax year and past years

complete the type of visa you held and the exact dates you were present in the U.S. If you held only one type of visa during the tax year, only complete one line. If you held two different visa types during the same tax year, use line (1) for the visa you held at the beginning of the year, and line (2) for the second visa status you held in that year.

Calendar year (Jan. 1-Dec. 31)	visa type	Date of entry	Date of departure	days of US presence

11. What is your relationship to the U.S.?

During the tax year 2012 did you apply for or take other affirmative steps to apply for lawful permanent resident status in the U.S. or have an application pending to change your status to that of a lawful permanent resident of the U.S.?

- Yes No

Please explain what action you have taken _____

Did you become an U.S. resident during the tax year? Yes No

Please provide the date of adjustment to the resident status (not the date "green card" issued)

Have you ever been a U.S. citizen Yes No

Have you ever been a U.S. permanent resident alien (i.e., "green card holder")?

- Yes No

Did you surrender your U.S. permanent resident status during 2012?

- Yes No

Date of permanently departed: mm/dd/yyyy _____

12. "Resident" or "nonresident" status for tax purpose

"Tax residency" is a term used in United States tax regulations in order to determine what tax rules apply to a foreign person who received payments in the United States. Being a "U.S. Resident for Tax Purposes" is not the same thing as having the immigration status of a Legal Resident Alien (or Permanent Resident.). Residents for tax purpose include all U.S. citizen, lawful permanent residents (i.e., "green card" holders) and nonresident aliens for immigration purposes who have met the substantial presence test.

12(1) check the box next to the visa type you held on December 31 of the tax year

<input type="checkbox"/> J-1 student	<input type="checkbox"/> J-1 Non-student	<input type="checkbox"/> F-1 student	<input type="checkbox"/> other If you check this box, go to 12(3)
<input type="checkbox"/> J-2 dependent of student	<input type="checkbox"/> J-2 dependent of non-student	<input type="checkbox"/> Dependent of student	

For purposes of this worksheet, you are a "student" if you are in the U.S. under an F-1 student visa classification or as a J-1 exchange visitor in the student category (item [4] of your DS-2019 form says "Student.") If you are in any other visa classification, you are considered a "non-student" when determining "tax residency" status.

12(2) exempt individuals for the SPT purpose

- If on 12/31/2011 you were a student or dependent of student under F, J, M or Q visa who presented during any part of 5 calendar years or less in the past.
- If you are a non-student teacher or trainee or dependent of non-student under J or Q visa who presented as exempt individual during any part of 2 years or less in prior last 6 calendar years.

You **ARE** a nonresident for tax purpose. All individuals in F, J, M and Q visas who are "exempt individuals" (including spouse and young children) are required to file form 8843 even if you have no U.S. income in tax year.

12(3) If you answered "No" in 12(2), Substantial Presence Test (SPT):

- a. Enter number of nonexempt day in US for tax year here: _____
 - b. Multiple number of nonexempt days in prior year by 1/3 and enter the result here: _____
 - c. Multiple number of nonexempt days in second prior year by 1/6 and enter the result here: _____
-
- d. Add the numbers on (a)-(c) together and enter the result here: _____
 - e. Is the total 183 days or more, with at least 31 days of presence in 2012? Yes no _____

If you answered "yes", You are an "US resident" for tax purpose unless you claim "closer connection" exception.

If you answered "No", you are a "Nonresident Alien" for tax purpose.

12(4) First year choice under IRC 7701(b)(2)(A)

- You were not a resident alien for the year because you did not pass green card test nor the SPT.
- You were not a resident alien at any time in the immediately preceding year.
- Did you present in US at least 31 consecutive days and most days since after in tax year (not counting days for which you were an exempt individual)
- Were you present in the US for at least 75% of number of days beginning with the first day of the 31-day period and ending with 12/31 of tax year. (For purpose of this 75% requirement, you can treat up to 5 days of absence from the US as days of presence.)
- You are a resident alien under the substantial presence test for the immediately following year. You must meet the requirement of resident alien at the time you file tax return by due date with extension

First year choice statement

- That you are making the first-year choice for 2012.
- That you were not a resident in 2011.
- That you are a resident under the substantial presence test in 2013.
- The number of days of presence in the United States during 2013.
- The date or dates of your 31-day period of presence and the period of continuous presence in the United States during 2012.
- The date or dates of absence from the United States during 2012 that you are treating as days of presence.

12(5) Options to File as a Joint Resident Return

IRC Sec. 6013(g). If you are a nonresident alien at the end of the year and are married to a citizen or resident of the U.S., you can make a special election to file a joint resident return with your spouse and you will be treated as a U.S. resident for the entire year.

IRC Sec. 6013(h). An election is available to file a joint resident return with your spouse and be treated as a U.S. resident for the entire year in the year you become a resident (are a resident at the end of the year) or if your spouse is also a resident at the end of the year. This election is available if either you or your spouse, or both of you, are dual status aliens.

choice of nonresident spouse as full year resident under 6013

I, _____, am a resident alien on 12/31/_____. I live at _____.
My SSN is _____.

I, _____, am a nonresident. I don't have a SSN/ITIN. I live at _____.
I, _____, elect to be treated as a resident alien for the entire tax year of _____.

We, _____ and _____, agree to file a married filing jointly return.

Signed by _____ date _____

12(6) Closer connection exception option for Resident Alien

A foreign that the IRS has deemed to be a residential alien by way of having passed a substantial presence test in U.S. is required to pay US income tax on his or her worldwide income. However, if it can be establish that a foreign resident has a Closer Connection to another country than to the United States he or she may be able to retain their nonresident alien status and avoid being required to file US income tax returns. Additionally, nonresidents are not subject to other United States laws and regulations such as the requirements to report accounts held in foreign banks and financial institutions (FBAR) that apply to resident aliens.

Nonresidents are not eligible for the closer connection exception if any of the following conditions apply:

- They were present in the United States 183 days or more in the calendar year.
- They were a lawful permanent resident of the United States (if they hold a green card).
- They have applied for, or taken other affirmative steps to apply for, a green card; or have an application pending to change their status to that of a lawful permanent resident of the United States.

Please check if you meet following criteria:

- You presented in US for fewer than 183 days during the tax year;
- You had a tax home in a foreign country during the entire year;
- You had a closer connection to a foreign country than to the United States during the year.

If you meet all the condition above

Do you want to make an option of closer connection exception?

13 Dual status

A dual-status alien is both a nonresident alien and a resident alien in the same year. Here are the most common circumstances of dual status:

- When you enter the U.S. and receive permanent residency status (Green Card) during the year of arrival.
- When you enter the U.S. and pass the substantial presence test in the year of arrival.
- When you enter the U.S. and do not pass the substantial presence test, but qualify for and make the *First Year Choice* election.
- When you hold a J, F, M, or Q visa the first part of the year and receive permanent residency status during the year
- When you hold a J, F, M or Q visa during part of the year, but later change to an H visa or other status eligible to use the substantial presence test, and pass the test

You might be a dual-status alien if you permanently left the U.S. during the year. If you left the U.S. to re-establish your residence in your home country after you met the substantial presence test, your residency termination date is generally December 31 of the year you leave. You are therefore considered a U.S. resident for the entire calendar year. However, you can claim to be a dual-status alien for the year you leave if you meet the following conditions:

- You are not a U.S. resident during any part of the following year, and
- You establish that, after you left the U.S., your tax home was a foreign country and you had a closer connection to that country.

If you meet these conditions, you have the option to determine your residency termination date as the last day in the calendar year that you were physically present in the U. S.

Green-card holders who reside outside the United States are still considered to be resident aliens of the United States for tax purposes, unless such persons: (1) voluntarily turn in their green cards to USCIS and renounce their U.S. immigrant status; (2) have their immigrant status administratively revoked by USCIS; or (3) have their immigrant status judicially revoked by a United States federal court. You must file a statement with the IRS to establish your residency termination date.

	From (dd/mm/yyyy)	To (dd/mm/yyyy)	Note on status change
Resident			
Nonresident			

CAUTION! A Lawful Permanent Resident (green card holder) for at least 8 of the last 15 years who ceases to be a U.S. lawful permanent resident may be subject to special reporting requirements and tax provisions.

14. state residency

Complete if you live at any other location in 2012

Address	From (mm/dd/yy)	To (mm/dd/yy)	Earned income

Indicate any U.S. States where you filed a tax return last year: _____

Did you file a non-resident state return in any state? If so, why? _____

Might you be required to file a tax return with a US state as well? ___ Yes ___ No ___ Don't know

Please Explain. _____

*Do not assume just because you moved out of the U.S. that your previous state of residence has no claim on taxing your income. Many states such as California, Virginia, New Mexico and South Carolina make it very difficult to give up

your "tax domicile" in the state and require that you file state income tax returns and pay the tax even if you do not move back until many years later. **Some of the criteria that a state looks at to determine if you are a resident for state income tax purposes includes your driver license, if you register to vote there, if you maintain an address there, the location of your bank accounts, if you own or rent real property there, the license plates on your cars, and if you still receive utility bills in that state.** There are many other factors used by state taxing agencies to determine if you are a resident. You must carefully plan your departure from your previous home state by reviewing your states tax residency laws and taking the actual steps necessary to prove to that state you no longer have a "tax domicile" there after you move abroad. Generally you can only give up your tax domicile if you establish full time permanent residency abroad or in another state without any intent to return to your previous state. You must be careful to reduce or eliminate all indices of residency or your previous state of residency for state income taxes purpose.

15. What is your marital status?

If you were not married at anytime during 2012, mark "Single".

If you are married and your spouse resides in another country, you **ARE** still considered married.

- Single Married/Common Law Separated (by decree) Separated (not by decree)

If married, was you spouse in US during tax year? yes No

Is your spouse US citizen or resident? yes No

If yes, do you want to file married jointly? yes No

If not, of what country is your spouse a citizen or resident? _____

Does your spouse have a US tax identification number? _____

16. Filing status

if you are single on the last day of the tax year, check box 1 or 2 on Form 1040NR (or box 1 on Form 1040NR-EZ) in the space under "Filing Status." Some married persons who have dependent children and who did not live with their spouse for at least the last six months of the tax year may file as single.

If you are married on the last day of the tax year, and your spouse is a nonresident alien, you do not have the option to file a return jointly with your spouse if you are also a nonresident alien. If you file Form 1040NR or Form 1040NR-EZ you must file as married filing separately (no option).

17. dependent information

name	DOB (mm/dd/yyyy)	SSN/or ITIN	Relation to you	Citizen/ residency	Months lived with you	50% support	Gross income	MFJ

18. list of income you received and expenses you have (Please check all that apply)

income	Deduction (offset effectively connected income only)
<input type="checkbox"/> scholarship or fellowship grants (Form 1042S) <input type="checkbox"/> wages, salaries or tips (Form W-2 or 1042S) <input type="checkbox"/> interest (Form 1099-INT) <input type="checkbox"/> dividends (Form 1099-DIV) <input type="checkbox"/> capital gain over loss (Form 1099-B) <input type="checkbox"/> distribution from pension or IRA (Form 1099-R) <input type="checkbox"/> Form 1099-G (State Tax Refund) <input type="checkbox"/> Rental and royalties income (worksheet) <input type="checkbox"/> Self employment income (Form 1099-MISC) <input type="checkbox"/> Business income (worksheet) <input type="checkbox"/> Income from partnership or LLC (K-1) <input type="checkbox"/> Unemployment compensation <input type="checkbox"/> Gambling winnings <input type="checkbox"/> any other income	<input type="checkbox"/> moving expenses <input type="checkbox"/> Educator expenses <input type="checkbox"/> Student loan interest <input type="checkbox"/> State/local income tax withheld or paid <input type="checkbox"/> Charitable contribution <input type="checkbox"/> Employee business expenses (unimbursed only) <input type="checkbox"/> amount paid for prior yr US tax return preparation <input type="checkbox"/> Investment expenses <input type="checkbox"/> Child/dependent care expenses (Mexico, Canada, Korea and India only) <input type="checkbox"/> IRA contribution <input type="checkbox"/> self-employed SEP, SEIMPLE, & qualified plans <input type="checkbox"/> self-employed heal insurance <input type="checkbox"/> Casualty and Theft losses <input type="checkbox"/> Gambling losses (Canada only)

19. Tax return for past year

Have you ever filed a U.S. income tax return before the current tax year?

- Yes No

What was the most recent year you filed an income tax return? _____
 Which income tax return did you file? _____(please attach a copy)

20. Tax Treaty

Some countries have tax treaties with the US that allow their residents to earn income without being subject to income tax on those earnings in both countries. If you are a tax resident of one of these countries immediately before entering the U.S., you may be exempt from taxes on US income received.

In the past years, have you ever filed a US tax return in which you claimed exemption from US taxes because of a tax treaty? yes, no.

If you checked "yes", complete the following:

Tax year	treaty country	Tax treaty article # (refer to IRS publication 901: U.S. tax treaties)	Visa Type	Basis for exemption (check if apply): <input type="checkbox"/> teaching <input type="checkbox"/> research <input type="checkbox"/> study <input type="checkbox"/> other

- A. Did you have "permanent homes" in both the U.S. and your home country? [] Yes [] No
 If "No", explain _____
- B. Is your income predominantly from your home country? [] Yes [] No
- C. Is your family located primarily in your home country? [] Yes [] No
- D. Are your affiliations (religious, social, medical, legal, financial, etc.) primarily in your home country? [] Yes [] No
- E. Were you a resident of your home country for 2012 for income tax purposes? [] Yes [] No
- F. Did you file (or will you file) a tax return as a resident of your home country for 2012? [] Yes [] No

You must file form 8833 with your tax return to claim exemption from tax based on a tax treaty.

21. TAX PAYMENTS MADE FOR THE TAX YEAR

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment applied				
1 st Quarter				
2 nd Quarter				
3 rd Quarter				
4 th Quarter				
Prior year's state 4 th estimate tax paid in current yr				
Prior year's state tax payment paid with extension return				

22. Finishing your tax return

Would you like to receive a tax refund check or have the tax refund directly deposited to your account in a U.S. bank or financial institution? Direct deposit _____

Name(s) on account _____

Please enter the U.S. bank account number which is up to seventeen (17) digits.

Please enter the U.S. bank routing number (ABA number) which is nine (9) digits.

Please select the type of U.S. bank account : Checking _____ Savings _____

CLIENT VERIFICATION

The undersigned verify that all information stated in the above questionnaire is true and correct and further affirm sole responsibility for any inaccuracies or information not disclosed to tax return preparer in writing. I (we) further acknowledge that we have written records to support all of the items of income and expense supplied with this questionnaire or communicated to the tax return preparer, which will be required if we are later audited by the IRS or other tax agency.

Taxpayer Signature: _____ Print Name: _____ Date: _____