

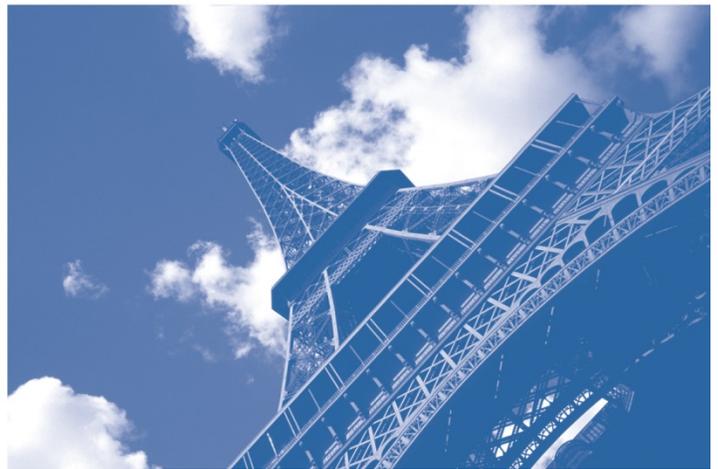
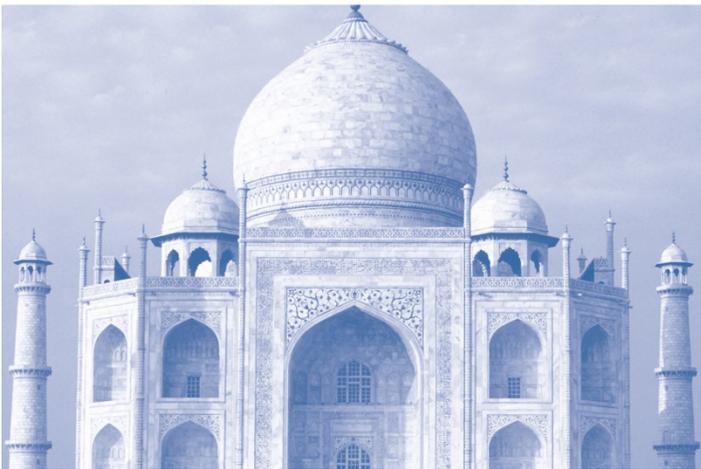
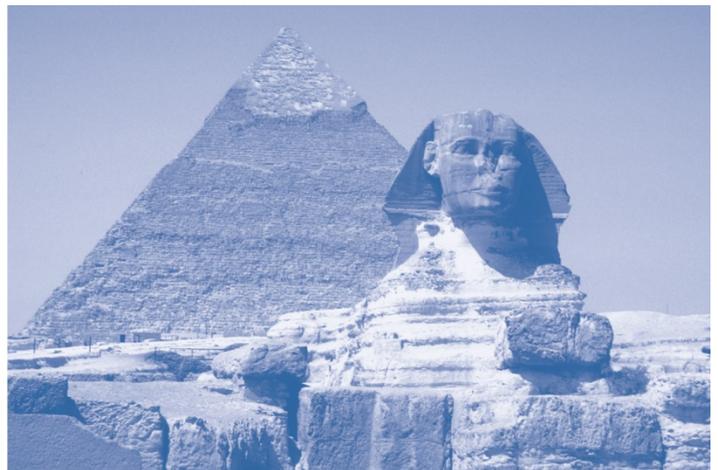


# 4704FS

## VITA/TCE Foreign Student and Scholar Test

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2017 RETURNS



Take your VITA/TCE training online at [www.irs.gov](http://www.irs.gov) (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



## How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. The most recent version can be downloaded at: <https://www.irs.gov/pub/irs-pdf/p4491x.pdf>

### Volunteer Standards of Conduct

#### VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct (VSC)* certification and agree to adhere to the VSC by signing Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxSlayer® is a copyrighted software program owned by Rhodes Computer Services. All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of Rhodes Computer Services.

#### Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.



## 2017 VITA/TCE Foreign Student Test for Volunteers

Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040NR-EZ and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this test on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this test.

*Volunteers who use tax preparation software to complete the test need to make sure they are using the final 2017 version.*

# Test Answer Sheet

Name \_\_\_\_\_

Record all your answers on this tear-out page. Your test should be completed online through Link & Learn Taxes. If you do not have internet services available, your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Agreement, here or electronically online.

**Privacy Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Question Answer

**Residency Status, Form 8843, and Filing Status**

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	

**Scenario 1**

14.	
15.	
16.	
17.	

**Taxability of Income, ITINs, and Credits**

18.	
19.	
20.	
21.	
22.	
23.	
24.	

**Scenario 2**

25.	
26.	
27.	
28.	
29.	

Question Answer

**Scenario 3**

30.	
31.	
32.	
33.	
34.	

**Scenario 4**

35.	
36.	
37.	
38.	

**Refunds, Deductions, and the Best Form to Use**

39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 50  
**Passing Score: 40 of 50**

## Residency Status, Form 8843, and Filing Status

---

### Introduction

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

1. Hans entered the U.S. on December 15, 2012 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2017. For federal income tax purposes, Hans is a nonresident alien for 2017.
  - a. True
  - b. False
  
2. Abshir is a visiting professor at the local university. Abshir was a graduate student from August 2011 to July 2013 in F-1 immigration status. He re-entered the United States on December 20, 2017 in J-1 immigration status. For federal income tax purposes, Abshir is a resident alien for 2017.
  - a. True
  - b. False
  
3. Juan served as a visiting scholar in F-1 immigration status from December 2011 through June 2014. In January of 2016, Juan returned to the United States as a graduate student. For federal income tax purposes, Juan is a resident alien for 2017.
  - a. True
  - b. False
  
4. Emil came to the United States in F-2 immigration status with his wife on August 20, 2016. He has not changed his immigration status. For federal income tax purposes, Emil is a resident alien for 2017.
  - a. True
  - b. False
  
5. Tamera lived with her parents in F-2 immigration status in the United States from August 2007 to June 2011. She returned to the U.S. to attend college in F-1 immigration status on May 1, 2016. Tamera does not need to file Form 8843 for 2017.
  - a. True
  - b. False

6. Isniino entered the United States on August 10, 2011 in J-1 student immigration status. On December 2, 2015, her husband Aaden joined her in J-2 immigration status. He is not electing to file jointly with his spouse. Aaden does not need to file Form 8843 for 2017.
- a. True
  - b. False
7. Isniino and Aaden from Question 6 had a child while here in the U.S. on July 4, 2017. Isniino and Aaden need to file Form 8843 for their child for 2017.
- a. True
  - b. False
8. Flora and Tomas have been in the U.S. in F-1 immigration status, since August 2016. Their son, Lorenzo, joined them under F-2 status in May 2017. Flora and Tomas must file Form 8843 for Lorenzo for 2017.
- a. True
  - b. False
9. Lukas is from Austria and is a Ph.D. student in astrophysics who is going to defend his dissertation in June. He arrived in the U.S. as a student on May 28, 2016. Lukas is a resident alien for tax purposes in 2017.
- a. True
  - b. False
10. Aarav is a junior majoring in marine biology. He is in the U.S. in F-1 immigration status from India. He transferred from an Indian school and arrived in the U.S. on September 1, 2015. Aarav worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May, 2018. The company issued him Form 1099-MISC.
- For tax purposes, Aarav is required to be a resident alien since the company issued him a Form 1099-MISC.
- a. True
  - b. False
11. Mai is a nursing student from Singapore who first arrived in F-1 immigration status on April 10, 2016. She does not have a TIN and she did not work or receive a scholarship in 2017.
- Mai must file Form 8843. Since she is only required to file Form 8843, she has until June 15, 2018 to file the form.
- a. True
  - b. False

12. Alex entered the U.S. in J-1 immigration status in August 2016, and lives alone. His wife, Maria, could not accompany him because she had to care for her ailing parents. Alex can file as Single because he did not live with his spouse at all during 2017.
- a. True
  - b. False
13. Ev and Valda were married in June 2015, and they both entered the U.S. in J-1 immigration status to complete their graduate work. They had a daughter, Bonnie, in October 2016. Currently, Ev and Bonnie live in Omaha, where he is completing his graduate work. However, Valda left the family and moved to Atlanta in November 2016, and has not been heard from since. Because Ev and Valda are still married, he cannot file using a Single filing status.
- a. True
  - b. False

### Scenario 1: De Lores Alvarez

---

Use the following information to prepare Form 8843.

De Lores Alvarez came to the U.S. to study on August 1, 2016, in F-1 immigration status. Her passport number is 4682936 and it was issued by her home country, Peru. Her home address is 46 Primero Calle, Lima, Peru. Her address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. Her U.S. taxpayer identification number is XXX-XX-XXXX.

De Lores is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX. Her specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX ext. 1267.

De Lores has not taken steps to apply for permanent residency. De Lores had no income, so she is not required to file any other tax forms.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

**Statement for Exempt Individuals and Individuals With a Medical Condition**  
For use by alien individuals only.

**2017**

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

For the year January 1—December 31, 2017, or other tax year

Attachment  
Sequence No. **102**

beginning

, 2017, and ending

, 20

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence

Address in the United States

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ►
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
- 2 Of what country or countries were you a citizen during the tax year?
- 3a What country or countries issued you a passport?
- b Enter your passport number(s) ►
- 4a Enter the actual number of days you were present in the United States during:  
2017 \_\_\_\_\_ 2016 \_\_\_\_\_ 2015 \_\_\_\_\_
- b Enter the number of days in 2017 you claim you can exclude for purposes of the substantial presence test ►

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2017 ►
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ►
- 7 Enter the type of U.S. visa (J or Q) you held during: ► 2011 \_\_\_\_\_ 2012 \_\_\_\_\_  
2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_ 2016 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2011 through 2016)?  Yes  No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2017 ►
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ►
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2011 \_\_\_\_\_ 2012 \_\_\_\_\_  
2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_ 2016 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2017, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  Yes  No
- 14 If you checked the "Yes" box on line 13, explain ►

**Part IV Professional Athletes**

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2017 and the dates of competition ▶

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶

c Enter the date you actually left the United States ▶

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ \_\_\_\_\_ ▶  
Your signature Date

## Scenario 1: De Lores Alvarez Test Questions

---

### Directions

To answer the following multiple choice questions, refer to the Form 8843 you completed for De Lores Alvarez.

14. On what line should De Lores report her most current immigration status?
  - a. Line 3a only
  - b. Line 1b
  - c. Line 2
  - d. Leave blank
  
15. On line 4b, how many days of exempted presence did De Lores have for 2017?
  - a. 153
  - b. 365
  - c. 0
  
16. What sections will De Lores need to complete?
  - a. Part I only
  - b. Parts I and III
  - c. Parts I, II, and III
  - d. Part III only
  
17. What is the due date of De Lores's Form 8843 for tax year 2017?
  - a. April 17, 2018
  - b. June 15, 2018
  - c. October 15, 2018
  - d. December 31, 2018

## Taxability of Income, ITINs, and Credits

---

### Introduction

This segment of the VITA/TCE certification test includes 7 true/false and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

- 18.** Monica, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,000 on qualifying tuition and educational expenses. She is eligible to claim an education credit on her tax return.

  - a. True
  - b. False
  
- 19.** Ron received \$492 of interest on his personal bank account. He is an international student from Ireland in F-1 immigration status. He arrived in the United States in 2017. Ron's interest income is taxable in the U.S.

  - a. True
  - b. False
  
- 20.** Suzan and Jeffrey are a married nonresident alien couple from Ireland. Both are in the U.S. in F-1 immigration statuses and arrived in 2017. They paid \$1,500 in child care expenses for their child who was born in the United States and is a U.S. citizen. They will not be able to claim these expenses on a U.S. tax return.

  - a. True
  - b. False
  
- 21.** Li is in J-1 student immigration status from the People's Republic of China. She earned \$4,995 in wages in 2017. Her wages are reported to her on Form 1042-S (box 1, Income Code 20). Li will have to report these as taxable wages.

  - a. True
  - b. False
  
- 22.** Ron is here in J-1 student immigration status as of August 1, 2017. Under the terms of his visa, he is permitted to work in the U.S. Ron must request an ITIN to report his income from wages.

  - a. True
  - b. False

23. Vedad, in F-1 student immigration status from Bosnia, is on the basketball team. He arrived in the U.S. on June 18, 2017 on a full athletic scholarship that includes payments for his room and board. The amount of his scholarship for room and board is taxable.
- a. True
  - b. False
24. Hiro is in the U.S. in F-1 immigration status. He arrived from Japan on August 6, 2014. Hiro worked in the library and earned \$2,400 in wages and had income tax withholding of \$50. Hiro needs to file Form 8843, but since his wages are below \$4,050, he is not required to file Form 1040NR-EZ. However, it is in his best interest to file in order to receive a refund of the federal income taxes withheld.
- a. True
  - b. False

## Scenario 2: May Montri

---

Use the following information to prepare Form 1040NR-EZ.

May Montri, a citizen of Israel, came to the United States in F-1 immigration status (number 3344123344) on August 1, 2015.

She has remained in the country since then and is a full-time student at the local university. May, born September 25, 1998, is single. She began working at the university on January 10, 2017. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. May has not filed a U.S. tax return in any prior year.

May's address in Israel is 240 Main St., Tel Aviv, Israel. If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 123456789 and the account number is 98765432100. She doesn't want to designate anyone to discuss her return with the IRS. She did not take any affirmative steps to apply for permanent residence in the U.S. May's U.S. income will not be taxed in her home country.

Using the following information (Form 1042-S and Form W-2), complete May's federal income tax return. (May would also need to file Form 8843, but assume that she has already completed that on her own.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>XX-XXXXXX</b>		1 Wages, tips, other compensation <b>7,500.00</b>		2 Federal income tax withheld <b>750.00</b>			
c Employer's name, address, and ZIP code  <b>STATE UNIVERSITY 122 MAIN STREET TOWN, NY 14200</b>		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			
		9 Verification code		10 Dependent care benefits			
d Control number							
e Employee's first name and initial Last name  <b>MAY MONTRI 125 COLLEGE DRIVE INTERNATIONAL HALL TOWN, NY 14200</b>		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	
<b>NY</b>	<b>XX-XXXXXX</b>	<b>7,500.00</b>	<b>75.00</b>				

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

**2017**

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.

Form <b>1042-S</b>		Foreign Person's U.S. Source Income Subject to Withholding		<b>2017</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Information about Form 1042-S and its separate instructions is at <a href="http://www.irs.gov/form1042s">www.irs.gov/form1042s</a> .		UNIQUE FORM IDENTIFIER <input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.		<b>Copy B</b> for Recipient	
1 Income code <b>20</b>	2 Gross income <b>3,000.00</b>	3 Chapter indicator. Enter "3" or "4" 3a Exemption code 3b Tax rate	4a Exemption code <b>04</b> 4b Tax rate	13e Recipient's U.S. TIN, if any <b>XXX-XX-XXXX</b>	13f Ch. 3 status code	13g Ch. 4 status code	
5 Withholding allowance		7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code number, if any	
6 Net income	7a Federal tax withheld	8 Tax withheld by other agents		13k Recipient's account number		13l Recipient's date of birth	
9 Tax paid by withholding agent		10 Total withholding credit		14a Primary Withholding Agent's Name (if applicable)			
11 Amount repaid to recipient		12a Withholding agent's EIN <b>XX-XXXXXX</b>		12b Ch. 3 status code		12c Ch. 4 status code	
12d Withholding agent's name <b>STATE UNIVERSITY</b>		12e Withholding agent's Global Intermediary Identification Number (GIIN)		14b Primary Withholding Agent's EIN			
12f Country code		12g Foreign taxpayer identification number, if any		15 Check if pro-rata basis reporting <input type="checkbox"/>		15a Intermediary or flow-through entity's EIN, if any	
12h Address (number and street) <b>122 MAIN STREET</b>		12i City or town, state or province, country, ZIP or foreign postal code <b>TOWN, NY 14200</b>		15b Ch. 3 status code		15c Ch. 4 status code	
13a Recipient's name <b>MAY MONTRI</b>		13b Recipient's country code		15d Intermediary or flow-through entity's name			
13c Address (number and street) <b>125 COLLEGE DRIVE, INTERNATIONAL HALL</b>		13d City or town, state or province, country, ZIP or foreign postal code <b>TOWN, NY 14200</b>		15e Intermediary or flow-through entity's GIIN			
13e Recipient's U.S. TIN, if any <b>XXX-XX-XXXX</b>		13f Ch. 3 status code		15f Country code		15g Foreign tax identification number, if any	
13g Ch. 4 status code		13h Recipient's GIIN		15h Address (number and street)		15i City or town, state or province, country, ZIP or foreign postal code	
13i Recipient's foreign tax identification number, if any		13j LOB code number, if any		16a Payer's name		16b Payer's TIN	
13k Recipient's account number		13l Recipient's date of birth		16c Payer's GIIN		16d Ch. 3 status code	
13l Recipient's date of birth		13m Recipient's date of birth		16e Ch. 4 status code		16f Payer's state tax no.	
13m Recipient's date of birth		13n Recipient's date of birth		16g Payer's state tax no. <b>XX-XXXXXX</b>		16h Name of state <b>NY</b>	
13n Recipient's date of birth		13o Recipient's date of birth		16i State income tax withheld <b>0.00</b>		16j Payer's state tax no.	

(keep for your records)

Form **1042-S** (2017)



**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? .....
- B** In what country did you claim residence for tax purposes during the tax year? .....
- 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 may 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** 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 2017. 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

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  
2015 ....., 2016 ....., and 2017 .....
- 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 ▶ .....
- 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) 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

- (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**
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.

## Scenario 2: May Montri Test Questions

---

### Directions

To answer the following multiple choice questions, refer to the Form 1040NR-EZ you completed for May Montri.

- 25.** What amount is entered on line 3 of Form 1040NR-EZ?
- a. \$75
  - b. \$750
  - c. \$7,500
- 26.** What amount is entered on line 10 of Form 1040NR-EZ?
- a. \$0
  - b. \$75
  - c. \$750
  - d. \$7,500
- 27.** What amount is entered on line 14 of Form 1040NR-EZ?
- a. \$3,375
  - b. \$3,450
  - c. \$4,050
  - d. \$5,630
- 28.** What amount is entered on line 21 of Form 1040NR-EZ?
- a. \$0
  - b. \$75
  - c. \$750
  - d. \$4,050
- 29.** Does May have a refund due to her?
- a. Yes
  - b. No

## Scenario 3: Sai Singh

Use the following information to prepare Form 1040NR-EZ

Sai Singh, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on August 3, 2014. He has remained in the country since then and is a full-time student at the local university.

Sai was born on September 25, 1992, and is single. He filed the proper treaty and withholding forms with the university payroll office before beginning as a graduate research assistant in 2017. Sai has not filed a U.S. tax return in any prior year. His address in India is 900 Dali Road, Delhi, India.

If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss his return with the IRS. Sai has not taken any steps to apply for permanent residence in the U.S.

He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Sai's federal income tax return. (He has already completed his Form 8843.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
b Employer identification number (EIN) <b>XX-XXXXXX</b>				1 Wages, tips, other compensation <b>27,200.00</b>		2 Federal income tax withheld <b>2,900.00</b>				
c Employer's name, address, and ZIP code  <b>FIRST UNIVERSITY 486 MAIN STREET TOWN, NY 14200</b>				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.		11 Nonqualified plans		12a See instructions for box 12		
<b>SAI SINGH</b>		<b>23 INDIA BLVD</b>		<b>TOWN, NY 14200</b>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
f Employee's address and ZIP code				14 Other		12c		12d		
15 State Employer's state ID number <b>NY XX-XXXXXX</b>		16 State wages, tips, etc. <b>27,200.00</b>		17 State income tax <b>900.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement **2017** 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.



**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? .....
- B** In what country did you claim residence for tax purposes during the tax year? .....
- 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 may 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** 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 2017. 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

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  
2015 ....., 2016 ....., and 2017 .....
- 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 ▶ .....
- 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) 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

- (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**
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.

## Scenario 3: Sai Singh Test Questions

---

### Directions

To answer the following questions, refer to the Form 1040NR-EZ you completed for Sai Singh.

- 30.** What amount is entered on line 3 of Form 1040NR-EZ?
- a. \$0
  - b. \$20,100
  - c. \$21,000
  - d. \$27,200
- 31.** What amount is entered on line 11 of Form 1040NR-EZ?
- a. \$900
  - b. \$6,200
  - c. \$6,350
  - d. \$10,150
- 32.** What amount is entered on line 13 of Form 1040NR-EZ?
- a. \$6,350
  - b. \$4,050
  - c. \$8,100
  - d. \$0
- 33.** What amount is entered on line 18a of Form 1040NR-EZ?
- a. \$0
  - b. \$900
  - c. \$2,900
  - d. \$3,800
- 34.** What is the amount of the refund on Form 1040NR-EZ?
- a. \$842
  - b. \$900
  - c. \$2,000
  - d. \$2,900

## Scenario 4: Sumon Azim

Use the following information to prepare Form 1040NR-EZ.

Sumon Azim is a resident of Bangladesh (visa number 987654321). He arrived in the United States in F-1 immigration status on September 1, 2016 as a full-time student. Sumon is 27 years old and single. His address in Bangladesh is 15 Charity Street, Bhola.

Sumon has not taken any affirmative steps to apply for permanent residence in the United States. Sumon filed a Form 1040NR-EZ for tax year 2016.

If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 987654321 and the account number is 12345678910. He will not be taxed by the Bangladesh government on the income he has earned in the United States. Assume Sumon has already completed his Form 8843, and prepare his federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Mr. Azim failed to respond to the university in time for them to properly issue Form 1042-S for his treaty-exempt income. However, he is still entitled to his treaty benefit.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

a Employee's social security number <b>XXX-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
b Employer identification number (EIN) <b>XX-XXXXXX</b>		1 Wages, tips, other compensation <b>11,560.00</b>	2 Federal income tax withheld <b>780.00</b>			
c Employer's name, address, and ZIP code  <b>COLLEGE TOWN UNIVERSITY 23 SOUTHWEST STREET COLLEGE TOWN, VA 23000</b>		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.  <b>SUMON AZIM 10 MAIN STREET INTERNATIONAL STUDENT HALL COLLEGE TOWN, VA 23000</b>		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State Employer's state ID number <b>VA XX-XXXXXX</b>	16 State wages, tips, etc. <b>11,560.00</b>	17 State income tax <b>110.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement **2017** 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.



**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? .....
- B** In what country did you claim residence for tax purposes during the tax year? .....
- 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 may 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** 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 2017. 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

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  
2015 ....., 2016 ....., and 2017 .....
- 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 ▶ .....
- 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) 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

- (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**
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.

## Scenario 4: Sumon Azim Test Questions

---

### Directions

To answer the following multiple choice questions, refer to the Form 1040NR-EZ you completed for Sumon Azim.

- 35.** What amount is entered on line 3 of Form 1040NR-EZ?
- a. \$3,560
  - b. \$7,510
  - c. \$11,560
- 36.** What amount is entered on line 13?
- a. \$0
  - b. \$4,050
  - c. \$4,160
  - d. \$4,830
- 37.** On which line will Sumon enter his treaty benefits information?
- a. No treaty amounts are allowed without Form 1042-S.
  - b. Treaty benefits are only subtracted from Line 3 and listed nowhere else.
  - c. Line I
  - d. Line J
- 38.** Can Sumon claim a standard deduction rather than itemizing his state income taxes?
- a. Yes
  - b. No

## Refunds, Deductions, and the Best Form to Use

---

### Introduction

This part of the VITA/TCE certification test includes 12 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

- 39.** Liam, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Laim is an F-1 nonresident alien for tax purposes. Which form should he file to receive a refund of these taxes once attempts to obtain a refund through his employer have failed?
- Form 843
  - Form 8233
  - Form 8880
  - Form 8962
- 40.** Carlos and Sophia are from Mexico. Carlos is a scholar at a local university in J-1 scholar immigration status and Sophia is in J-2 immigration status. Sophia worked at a local boutique in 2017. Her Form W-2 shows Social Security and Medicare withholding. Sophia found out her spouse does not have to pay Social Security or Medicare taxes. Sophia is not eligible for a refund of the Social Security and Medicare taxes.
- True
  - False
- 41.** Wei, an international student from People's Republic of China, received \$10,563 of interest income in 2017 from accounts he opened when he first arrived in the U.S. on August 27, 2014. What type of federal income tax return does he need to file?
- Form 1040
  - Form 1040NR
  - Form 1040NR-EZ
  - He does not need to file a return
- 42.** Harold, his wife and son entered the United States for the first time in 2016. They are all residents of France, and Harold is in F-1 immigration status. Harold won \$500 at the local casino.
- Which federal income tax return does Harold use to report this income?
- Form 843
  - Form 1040
  - Form 1040NR-EZ
  - Form 1040NR

- 43.** Charles Windsor is a visiting scholar from England. He arrived in the U.S. on August 28, 2016 in a J-1 immigration status and was accompanied by his wife Camilla and his son Henry. Since his arrival, his second son, William, was born in the U.S. Charles earned \$70,000 in 2017 from State University. When he files his federal tax return, can he claim the exemptions for his wife and children?
- a. Yes
  - b. No
- 44.** Staffan, a graduate student of physics from Sweden, is in F-1 immigration status. He first arrived in the U.S. on April 18, 2014. Staffan needs help preparing his tax return. He has receipts for his donations to a local charity and wants to know where to claim them. Staffan cannot claim charitable contributions on Form 1040NR-EZ.
- a. True
  - b. False
- 45.** Adi is in F-1 immigration status from Indonesia. He entered the United States in September 2015 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.
- Can he claim his education expenses on his tax return?
- a. Yes
  - b. No
- 46.** Siobhan is a single, nonresident alien who began studying in the U.S. in 2016 in F-1 immigration status from South Africa. She has wages of \$6,700, interest income from her savings account of \$230, and sold a few U.S. shares of stock that her aunt left to her for \$6,000. She donated \$2,000 of the proceeds to a local charity. Which tax form must Siobhan use to report her income?
- a. Form 1040
  - b. Form 1040NR
  - c. Form 1040NR-EZ
  - d. Form 8843

47. Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?
- a. Ask for an extension of time to pay or an installment agreement.
  - b. Pay the entire balance by the due date for the return.
  - c. Put the balance on a credit card.
  - d. All of the above.
48. Gariagdy, who is from Turkmenistan, earned \$9,248 in 2016. He had \$195 withheld for state income taxes. He listed the taxes as a deduction on his federal return for 2016, and it lowered his taxable income for 2016. Gariagdy received a state refund of \$117 in 2017 from the 2016 tax return. He would include this refund on his 2017 federal return.
- a. True
  - b. False
49. Teresa came to the U.S. in 2013 for postgraduate study. She took out a student loan to help pay the tuition. Teresa graduated in December 2016, but remained in the U.S. for one year of practical training. She began repaying the loan on July 1, 2017 and paid \$49 in interest during 2017. Teresa can claim this interest as a deduction.
- a. True
  - b. False
50. Frederick, a student from Malta, had \$8,785 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
- a. True
  - b. False



# Link & Learn Taxes

**Link & Learn Taxes** is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

## Link & Learn Taxes for 2017 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest



Go to [www.irs.gov](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

**For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.**



www.irs.gov

## Your online resource for volunteer and taxpayer assistance

### Partner and Volunteer Resource Center

<https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center>

- What's Hot!
- Site Coordinator's Corner

### Quality and Tax Alerts for IRS Volunteer Programs

<https://www.irs.gov/Individuals/Quality-and-Tax-Alerts-for-IRS-Volunteer-Programs>

- Volunteer Tax Alerts

### Volunteer Training Resources

<https://www.irs.gov/Individuals/Volunteer-Training-Resources>

### Outreach Corner

<https://www.irs.gov/Individuals/Outreach-Corner>

### Tax Trails for Answers to Common Tax Questions

<https://www.irs.gov/Individuals/Tax-Trails-Main-Menu>

### Online Services and Tax Information for Individuals

<https://www.irs.gov/Individuals>

#### File Your Return

- Direct Deposit your refund

#### Make a Payment

- Direct Pay
- Other ways you can pay  
(Electronic funds withdrawal,  
debit and credit card, and  
IRS2Go)

#### Manage Your Tax Info

- Withholding Calculator
- Answers about the Health Care Law
- Protect your identity

#### After You File

- Where's My Refund?
- Get Transcript

### eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: <https://www.irs.gov/Individuals/Site-Coordinator-Corner>.

### Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: <https://www.irs.gov/uac/irs2goapp>.

## and much more!

Your direct link to tax information 24/7:

[www.irs.gov](https://www.irs.gov)