



## 2008 Publication 4704 FS

# Foreign Student & Scholar Test

For Use in Preparing Tax Year 2008 Returns

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



Department of the Treasury  
Internal Revenue Service

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

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Catalog Number 51763G



"Another Step Toward Quality"

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tax products and  
information.

## Technical Updates

Tax law changes implemented after this product was published may cause various forms, tables, and worksheets to change. The supplemental changes (if any) are normally available in mid-December on [www.irs.gov](http://www.irs.gov) (keyword: Community Network).

Technical updates are also conveyed in Volunteer Quality Alerts during the filing season on [www.irs.gov](http://www.irs.gov). Also, consult your course instructor and/or site coordinator.

Department of the Treasury – Internal Revenue Service

### **Volunteer Agreement**

#### Standards of Conduct – VITA/TCE Programs

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.

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#### **Confidentiality Statement**

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

All persons, scenarios and addresses appearing in this product are fictitious. Any resemblance to persons living or dead is purely coincidental.

# *Introduction*

## **Foreign Student Certification Test**

Please complete the test on your own. Taking the test in groups or with outside assistance could prove to be a disservice to the people you're volunteering to assist.

The test is divided into three parts:

**Part 1** consists of 10 true/false questions which cover determining residency status and Form 8843.

**Part 2** consists of 15 true/false and multiple choice questions on Taxability of Income and Form 1040NR-EZ. This part also includes a Scenario for Melissa Brigham and Raji Ratnaker. You must complete a 1040NR-EZ tax return and answer multiple choice questions.

**Part 3** consists of 9 true/false and multiple choice questions on Taxability of Income and Form 1040NR and Form 843. This part also includes a Scenario for Igor Pulaski. You must complete a 1040NR tax return and answer multiple choice questions.

All volunteers must pass **Part 1**. Your instructor will tell you what other parts of the test that you are expected to pass.

The general criteria for passing are:

**Part 1:** You must answer 7 out of the 10 questions correctly.

**Part 2:** You must answer 11 out of the 15 questions correctly.

**Part 3:** You must answer 6 out of the 9 questions correctly.

There is not a retest for this course. If you do not successfully complete the test, please work with your site coordinator to determine if you can provide volunteer assistance to international students and scholars.

**Note:** The tax charts can be downloaded from [www.irs.gov](http://www.irs.gov).

## **Volunteer Agreement, Test Answers, and VITA/TCE Certification**

All volunteers must properly complete and sign Form 13615 on the next page. The properly completed form and your consolidated answers to the test questions (page T-3) must be given to your instructor. Your site coordinator or sponsor will complete the certification portion of the form based on your responses to the test questions.

Your site coordinator or instructor may provide you a wallet card (Form 13645) as notification that you passed the test. If given the card, you should bring it to the tax preparation site for identification purposes. The card was designed to acknowledge the accomplishment of certified volunteers as well as assist internal and external stakeholders with identifying certified volunteers.

**Note to Instructor:** Contact your local IRS-SPEC representative for the test answers. The answers are located in Publication 4704 FS-A, which can be accessed from irs intranet only.

Department of the Treasury – Internal Revenue Service  
**Volunteer Agreement**  
**Standards of Conduct – VITA/TCE Programs**

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

**Instructions: To be completed by all volunteers in the VITA/TCE program.**

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.

**Volunteer Information**

Print Full Name

Daytime Telephone

Home Street Address

E-mail Address

City, State and Zip Code

**Signature**

Site and/or Partner Name

**Date**

**This form is to be retained at the Site or by the Partner.**

**Volunteer position(s)** \_\_\_\_\_  
(screener, preparer, interpreter, reviewer, etc.)

**(Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.**

	Basic	Intermediate	Advanced	Military	International	Foreign Student/Scholars		
						Part 1	Part 2	Part 3
<b>Volunteer's Test Score</b>								
<b>Certification level – Mark the appropriate box</b>								

**Certified by (IRS or SPEC Partner Only):** \_\_\_\_\_ **Date:** \_\_\_\_\_

**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.

# ***Publication 4704 FS Test Answer Sheet***

## **Part 1: Residency Status and Form 8843**

1.	8.	
2.	9.	
3.	10.	
4.		
5.		
6.		
7.		

## **Part 2: Form 1040NR-EZ**

1.	6.	11.
2.	7.	12.
3.	8.	13.
4.	9.	14.
5.	10.	15.

## **Part 3: Form 1040NR and Advanced Issues**

1.	4.	7.
2.	5.	8.
3.	6.	9.

# ***Part 1 Determination of Residency Form 8843***

**This first segment of the VITA/TCE certification tests covers determination of residency status and Form 8843. It consists of 10 True/False questions. Carefully read the following questions and write your answers (A or B) on the answer sheet.**

1. Juliana arrived in the United States on August 1, 2008, in F-1 immigration status. She had never been to the United States before and she did not change immigration status during 2008. For federal income tax purposes, Juliana is a nonresident alien for 2008.  
**A. True      B. False**
2. Lei came to the United States in 2001 in F-1 immigration status to study engineering. He has not left the country nor has he changed immigration status. For federal income tax purposes, Lei is a resident for 2008.  
**A. True      B. False**
3. Miguel is a visiting professor at the local university. He entered the United States in J-1 immigration status on May 18, 2007. For federal income tax purposes, Miguel is a resident alien for 2008  
**A. True      B. False**
4. Sasha served as a visiting scholar from August 2005 through May 2006. In April of 2008, Sasha returned to the United States and served another year as a visiting scholar. For federal income tax purposes, Sasha is a resident for 2008.  
**A. True      B. False**
5. Hans came to the United States in F-2 immigration status on July 11, 2008. He has not changed his immigration status. For federal income tax purposes, Hans is a nonresident alien for 2008.  
**A. True      B. False**

**Determine whether the following taxpayers need to file a Form 8843. Please record your answers on the answer sheet.**

6. Celina is an F-1 student who has been in the United States since August 6, 2006. Celina does not need to file form 8843 for 2008.  
**A. True      B. False**
7. Devesh is an F-1 student from India who has been in the United States since June 30, 2002. Devesh does not need to file Form 8843 for 2008.  
**A. True      B. False**
8. Christiana is the wife of Albert who is an F-1 student. Christiana has been in F-2 immigration status since her arrival on December 14, 2008. Christiana needs to file Form 8843 for 2008.  
**A. True      B. False**
9. Assume that Christiana and Albert have a child who is with them in F-2 status. Christiana and Albert do not need to file Form 8843 for their child.  
**A. True      B. False**
10. Sara is an F-1 student and her husband Franco is also an F-1 student. They have a daughter who was born in the United States. Sara and Franco do not need to file a form 8843 for their daughter.  
**A. True      B. False**

## ***Part 2 Taxability of Income Form 1040NR-EZ***

**This second segment of the VITA/TCE certification test includes 15 True/False and multiple choice questions on taxability of income and Form 1040NR-EZ. Carefully read the following questions and write your answers on the answer sheet.**

1. Rebecca, a degree candidate, received a tuition waiver from the university. She did not have to perform any services to get this waiver. This waiver is not taxable.  
A. True      B. False
2. James received \$419 of interest on his bank account. He is an international student from Ireland. He just arrived in the United States in 2007. James interest income is taxable.  
A. True      B. False
3. Raji has a teaching assistantship. The school reports his wages of \$4,250 on Form W-2. Raji does not need to include this income on his tax return.  
A. True      B. False
4. Miya is from the People's Republic of China. She earned \$3,500 in wages in 2008. Her wages are reported to her on Form 1042 S(Box 1, Income Code 19). Miya will have to pay tax on her wages.  
A. True      B. False
5. Hildae is an international student from South Africa. She earned \$12 of dividend income on her investment in the U.S. stock market. Hildea must report this income on her tax return.  
A. True      B. False

**Use the following information to prepare a Form 1040NR-EZ. Record the requested answers on the answer sheet.**

Melissa Brigham, a permanent resident of Belgium (visa number 3344123344), came to the United States on an F-1 visa on August 1, 2007. She has remained in the country since then and is a full-time student at the local university. Melissa, born March 15, 1987, is single. She began working at the university campus on January 3, 2008. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. Melissa is a citizen of Belgium, (she elected to use the old treaty) her address in Belgium is 420 East Court, AnyCity, Belgium. If she is entitled to a refund, she wants it mailed to her. She doesn't want to designate anyone else to discuss this return with the IRS. She did not take any affirmative steps to apply for permanent residence in the United States. She will not be taxed in her home country on the income she has from the United States. Belgium will not tax her on wages that she earns here. Using the following information (Form 1042-S and Form W-2), complete Melissa's federal income tax return. (She would also need to file Form 8843, but assume that she has already completed that on her own.)

6. Enter the amount from line 3, Form 1040NR-EZ.  
A. 3,380      B. 5,380      C. Melissa does not need to report her wages from Form W-2
7. Enter the amount from line 10, Form 1040NR-EZ.  
A. 5,380      B. 3,380      C. 0      D. 3,301
8. Enter the amount from line 15, Form 1040NR-EZ.  
A. 1      B. 3,380      C. 0      D. 80
9. Enter the amount from line 21, Form 1040NR-EZ.  
A. 316      B. 0      C. 3,380      D. 2,000
10. Does Melissa have an overpayment of tax?  
A. Yes      B. No

a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, <b>FAST!</b> 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-XXXXXXX</b>		1 Wages, tips, other compensation <b>\$3,380</b>		2 Federal income tax withheld <b>\$316</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			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. <b>MELISSA BINGHAM 233 MAIN STREET 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 <b>NY   XX-XXXXXXX</b>		16 State wages, tips, etc. <b>\$3,380</b>		17 State income tax <b>\$79</b>	
				18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement **2008** 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>2008</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> AMENDED			<input type="checkbox"/> PRO-RATA BASIS REPORTING		<b>Copy B</b> for Recipient	
1 Income code <b>19</b>	2 Gross income <b>2,000</b>	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code <b>04</b>	7 Federal tax withheld		
						8 Withholding by other agents		
						9 Total withholding credit		
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <b>XX-XXXXXXX</b> <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding agent's EIN ▶ <b>XX-XXXXXXX</b> <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any		16 Country code		
12a WITHHOLDING AGENT'S name <b>STATE UNIVERSITY</b>				17 NQI's/FLOW-THROUGH ENTITY'S name		18 Country code		
12b Address (number and street) <b>123 MAIN STREET</b>				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code <b>TOWN, NY 14200</b>				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name <b>MELISSA BRIGHAM</b>			13b Recipient code	20 NQI's/Entity's U.S. TIN, if any ▶				
13c Address (number and street) <b>233 MAIN STREET</b>				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code <b>TOWN, NY 14200</b>				23 State income tax withheld	24 Payer's state tax no.	25 Name of state		

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions. Cat. No. 11386R Form **1042-S** (2008)





**Use the following information to prepare Form 1040NR-EZ. Record the requested answers on the answer sheet.**

Raji Ratnaker, a permanent resident of India (visa number 88779914), came to the United States on an F-1 visa on August 3, 2007. He has remained in the country since then and is a full-time student at the local university. Raji, born October 17, 1986, is single. He filed the proper treaty and withholding forms with the university payroll office before beginning to work in the school cafeteria in 2008. Raji is a citizen of India; his address in India is 900 Dali Road, Anywhere, India. If he 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 permanent residence in the United States. He will not be taxed in his home country on the income he has from the United States. Using the following Form W-2, prepare Raji's federal income tax return. (He has already completed Form 8843.)

11. Enter the amount from line 3, Form 1040NR-EZ.  
A. 5,450    B. 412    C. 5,968    D. 0
12. Enter the amount from line 11, Form 1040NR-EZ.  
A. 5,450    B. 0    C. 10,700    D. 7,850
13. Enter the amount from line 15, Form 1040NR-EZ.  
A. 0    B. 279    C. 338    D. 618
14. Enter the amount from line 22, Form 1040NR-EZ.  
A. 5,450    B. 412    C. 5,968    D. 0
15. Does Raji have an overpayment tax?  
A. Yes    B. No

<b>a</b> Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .	
<b>b</b> Employer identification number (EIN) XX-XXXXXXX		<b>1</b> Wages, tips, other compensation \$5,968		<b>2</b> Federal income tax withheld \$412			
<b>c</b> Employer's name, address, and ZIP code FIRST UNIVERSITY 489 MAIN STREET TOWN, NY 14200		<b>3</b> Social security wages		<b>4</b> Social security tax withheld			
		<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff. RAJI RATNAKER 23 INDIA BLVD TOWN, NY 14200		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number NY   XX-XXXXXXX	<b>16</b> State wages, tips, etc. \$5,968	<b>17</b> State income tax \$58	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

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

**2008**

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.

**U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents**

**2008**

Department of the Treasury  
Internal Revenue Service

<b>Please print or type.</b>	Your first name and initial	Last name	Identifying number (see page 4)
	Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4.		Type of entry visa (see page 4)
	City, town or post office, state, and ZIP code. If a foreign address, see page 4.		
	Country		
	Of what country were you a <b>citizen</b> or national during 2008?		
	Give address <b>outside the United States</b> to which you want any refund check mailed. If same as above, write "Same."	Give address in the country where you are a <b>permanent resident</b> . If same as above, write "Same."	

**Filing status** (see page 4). Check only one box.

- 1  Single nonresident alien
- 2  Married nonresident alien

<b>Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.</b>	<b>3</b> Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4)	<b>3</b>	
	<b>4</b> Taxable refunds, credits, or offsets of state and local income taxes (see page 5)	<b>4</b>	
	<b>5</b> Scholarship and fellowship grants. Attach explanation (see page 5)	<b>5</b>	
	<b>6</b> Total wages and scholarships exempt by a treaty from page 2, Item J	<b>6</b>	
	<b>7</b> Add lines 3, 4, and 5	<b>7</b>	
	<b>8</b> Scholarship and fellowship grants excluded (see page 5)	<b>8</b>	
	<b>9</b> Student loan interest deduction (see page 5)	<b>9</b>	
	<b>10</b> <b>Adjusted gross income.</b> Subtract the sum of line 8 and line 9 from line 7	<b>10</b>	
	<b>11</b> <b>Itemized deductions</b> (see page 6)	<b>11</b>	
	<b>12</b> Subtract line 11 from line 10	<b>12</b>	
	<b>13</b> Exemption deduction (see page 6)	<b>13</b>	
	<b>14</b> <b>Taxable income.</b> Subtract line 13 from line 12	<b>14</b>	
<b>15</b> <b>Tax.</b> Find your tax in the Tax Table on pages 12-20	<b>15</b>		
<b>16</b> Unreported social security and Medicare tax from: <b>a</b> <input type="checkbox"/> Form 4137 <b>b</b> <input type="checkbox"/> Form 8919	<b>16</b>		
<b>17</b> Add lines 15 and 16. This is your <b>total tax</b>	<b>17</b>		
<b>18</b> Federal income tax withheld (from Form W-2, 1042-S, and 1099-R)	<b>18</b>		
<b>19</b> 2008 estimated tax payments and amount applied from 2007 return	<b>19</b>		
<b>20</b> Credit for amount paid with Form 1040-C	<b>20</b>		
<b>21</b> Add lines 18 through 20. These are your <b>total payments</b>	<b>21</b>		

<b>Refund</b>	<b>22</b> If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you <b>overpaid</b>	<b>22</b>	
	<b>23a</b> Amount of line 22 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>23a</b>	
	<b>b</b> Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <b>d</b> Account number <input type="text"/>		
	<b>24</b> Amount of line 22 you want <b>applied to your 2009 estimated tax</b>	<b>24</b>	

<b>Amount You Owe</b>	<b>25</b> <b>Amount you owe.</b> Subtract line 21 from line 17. For details on how to pay, see page 8	<b>25</b>	
	<b>26</b> Estimated tax penalty (see page 9). Also include on line 25	<b>26</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see page 9)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>		
	Designee's name	Phone no. ( )	Personal identification number (PIN)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Sign Here**  
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 accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.	Your signature	Date	Your occupation in the United States
	<input type="text"/>	<input type="text"/>	<input type="text"/>

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
		Phone no. ( )		



# Part 3 Advanced Topics Form 1040NR Form 843

The next segment of the VITA/TCE certification test includes 3 multiple choice questions and 6 comprehensive questions on the tax return for Igor Pulaski. Carefully read the following questions and write your answers on the answer sheet.

1. Eduard, an international student from Peru, has a W-2 that shows amounts withheld for social security and Medicare taxes. Eduard is an F-1 nonresident alien for tax purposes. Which form should he file to receive a refund of these taxes?  
A. Form 843      B. Form 8843      C. Form 1040NR-EZ      D. Form 8888
2. Carmela is the spouse of a J-1 scholar. She obtained work authorization in 2008 and started working at the local library. Her W-2 form shows social security and Medicare withholding. Can she get a refund of these taxes?  
A. Yes      B. No
3. Hortensia, an international student from Italy, received dividend income in 2008. What type of federal income tax return does she need to file?  
A. Form 1040      B. Form 1040NR-EZ      C. Form 1040NR      D. She does not need to file a return

Use the following information to prepare a Form 1040NR. Record the requested answers on the answer sheet.

Igor Pulaski is an F-1 student from Poland. His wife, Katinka is also an F-1 student from Poland. They have come to your VITA site to get assistance with their 2008 tax return. They both worked on campus (starting in 2008) and they have a son, who was born in the United States in December 2007. Igor came to the United States on August 9, 2006. Katinka came to the United States on January 1, 2007. Igor and Katinka are citizens of Poland. Their address in Poland is 1000 Main Ave, Anytown, Poland. If he 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 permanent residence in the United States. He will not be taxed in his home country on the income he has from the United States. In addition to their wage income, Igor earned \$1,319 in dividends in the U.S. stock market. Poland has a treaty with the United States that allows the dividends to be taxed at 15 percent instead of 30 percent (Treaty Article 11). Prepare Igor's tax return using the following information.

4. Can Igor and Katinka file a joint return?  
A. Yes      B. No
5. Can Igor claim their son as a dependent?  
A. Yes      B. No
6. What amount is on line 8 of Igor's 1040NR?  
A. 7,896      B. 9,896      C. 696      D. 2,000
7. What amount is on line 35 of Igor's 1040NR?  
A. 7,896      B. 9,896      C. 9,215      D. 2,000
8. What is the amount on line 57 of Igor's 1040NR?  
A. 393      B. 198      C. 571      D. 525
9. What is the amount on line 87 of Igor's 1040NR?  
A. 198      B. 132      C. 264      D. 1,319

Form **1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income  
Subject to Withholding** AMENDED **PRO-RATA BASIS REPORTING****2008**

OMB No. 1545-0096

**Copy B**  
for Recipient

<b>1</b> Income code 19	<b>2</b> Gross income 1,143	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>6</b> Exemption code 04	<b>7</b> Federal tax withheld	
						<b>8</b> Withholding by other agents	
						<b>9</b> Total withholding credit	
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶ XX-XXXXXXX <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
<b>11</b> Withholding agent's EIN ▶ XX-XXXXXXX <input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				<b>15</b> Recipient's foreign tax identifying number, if any		<b>16</b> Country code	
<b>12a</b> WITHHOLDING AGENT'S name MIDDLE UNIVERSITY				<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name		<b>18</b> Country code	
<b>12b</b> Address (number and street) 9046 MAIN STREET				<b>19a</b> NQI's/Entity's address (number and street)			
<b>12c</b> Additional address line (room or suite no.)				<b>19b</b> Additional address line (room or suite no.)			
<b>12d</b> City or town, province or state, country, ZIP or foreign postal code TOWN, NY 14200				<b>19c</b> City or town, province or state, country, ZIP or foreign postal code			
<b>13a</b> RECIPIENT'S name KATINKA PULASKI			<b>13b</b> Recipient code	<b>20</b> NQI's/Entity's U.S. TIN, if any ▶			
<b>13c</b> Address (number and street) 16 STUDENT PARKWAY				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)			
<b>13d</b> Additional address line (room or suite no.)				<b>22</b> Recipient account number (optional)			
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code TOWN, NY 14200				<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no.	<b>25</b> Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions. Cat. No. 11386R Form **1042-S** (2008)

Form **1042-S**

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

**2008**

OMB No. 1545-0096

Department of the Treasury  
Internal Revenue Service

AMENDED

PRO-RATA BASIS REPORTING

**Copy B**  
for Recipient

<b>1</b> Income code 19	<b>2</b> Gross income 2,000	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>6</b> Exemption code 04	<b>7</b> Federal tax withheld	
						<b>8</b> Withholding by other agents	<b>9</b> Total withholding credit
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶ XX-XXXXXXX <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
<b>11</b> Withholding agent's EIN ▶ XX-XXXXXXX <input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				<b>15</b> Recipient's foreign tax identifying number, if any		<b>16</b> Country code	
<b>12a</b> WITHHOLDING AGENT'S name MIDDLE UNIVERSITY				<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name		<b>18</b> Country code	
<b>12b</b> Address (number and street) 9046 MAIN STREET				<b>19a</b> NQI's/Entity's address (number and street)			
<b>12c</b> Additional address line (room or suite no.)				<b>19b</b> Additional address line (room or suite no.)			
<b>12d</b> City or town, province or state, country, ZIP or foreign postal code TOWN, NY 14200				<b>19c</b> City or town, province or state, country, ZIP or foreign postal code			
<b>13a</b> RECIPIENT'S name IGOR PULASKI			<b>13b</b> Recipient code	<b>20</b> NQI's/Entity's U.S. TIN, if any ▶			
<b>13c</b> Address (number and street) 16 STUDENT PARKWAY				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)			
<b>13d</b> Additional address line (room or suite no.)				<b>22</b> Recipient account number (optional)			
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code TOWN, NY 14200				<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no.	<b>25</b> Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions. Cat. No. 11386R Form **1042-S** (2008)

<b>a</b> Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .	
<b>b</b> Employer identification number (EIN) XX-XXXXXXX		<b>1</b> Wages, tips, other compensation \$7,896		<b>2</b> Federal income tax withheld \$1,943	
<b>c</b> Employer's name, address, and ZIP code MIDDLE UNIVERSITY 9046 MAIN STREET TOWN, NY 14200		<b>3</b> Social security wages		<b>4</b> Social security tax withheld	
		<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld	
		<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number		<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial Last name Suff. IGOR PULASKI 16 STUDENT PARKWAY TOWN, NY 14200		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
		<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
		<b>14</b> Other		<b>12c</b>	
				<b>12d</b>	
<b>f</b> Employee's address and ZIP code					
<b>15</b> State Employer's state ID number NY   XX-XXXXXXX	<b>16</b> State wages, tips, etc. \$7,896	<b>17</b> State income tax \$696	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name

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

**2008**

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.

1040NR

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074

Form Department of the Treasury Internal Revenue Service

For the year January 1-December 31, 2008, or other tax year

2008

beginning , 2008, and ending , 20

Please print or type.

Your first name and initial Last name Identifying number (see page 8) Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 8. Check if: Individual Estate or Trust City, town or post office, state, and ZIP code. If you have a foreign address, see page 8. Type of entry visa (see page 8) Country Of what country were you a citizen or national during the tax year? Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." Give address in the country where you are a permanent resident. If same as above, write "Same."

Filing Status and Exemptions for Individuals (see page 8)

Table with columns: Filing status. Check only one box (1-6 below), 7a Yourself, 7b Spouse. Rows 1-6: Single resident of Canada or Mexico, Other single nonresident alien, Married resident of Canada or Mexico, Married resident of the Republic of Korea (South Korea), Other married nonresident alien, Qualifying widow(er) with dependent child.

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent. Do not check box 7b if your spouse had any U.S. gross income.

7c Dependents: (see page 9) Table with columns: (1) First name Last name, (2) Dependent's identifying number, (3) Dependent's relationship to you, (4) if qualifying child for child tax credit (see page 9)

No. of boxes checked on 7a and 7b No. of children on 7c who: lived with you did not live with you due to divorce or separation Dependents on 7c not entered above Add numbers entered on lines above

d Total number of exemptions claimed

Attach Forms W-2 here. Also attach Form(s) 1099-R if tax was withheld.

Enclose, but do not attach, any payment.

Table with columns: Description, Amount, 8, 9a, 9b, 10a, 10b, 11, 12, 13, 14, 15, 16a, 16b, 17a, 17b, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35. Rows include: 8 Wages, salaries, tips, etc. Attach Form(s) W-2; 9a Taxable interest; 9b Tax-exempt interest; 10a Ordinary dividends; 10b Qualified dividends; 11 Taxable refunds, credits, or offsets of state and local income taxes; 12 Scholarship and fellowship grants; 13 Business income or (loss); 14 Capital gain or (loss); 15 Other gains or (losses); 16a IRA distributions; 16b Taxable amount; 17a Pensions and annuities; 17b Taxable amount; 18 Rental real estate, royalties, partnerships, trusts, etc.; 19 Farm income or (loss); 20 Unemployment compensation; 21 Other income; 22 Total income exempt by a treaty; 23 total effectively connected income; 24 Archer MSA deduction; 25 Health savings account deduction; 26 Moving expenses; 27 Self-employed SEP, SIMPLE, and qualified plans; 28 Self-employed health insurance deduction; 29 Penalty on early withdrawal of savings; 30 Scholarship and fellowship grants excluded; 31 IRA deduction; 32 Student loan interest deduction; 33 Domestic production activities deduction; 34 Add lines 24 through 33; 35 adjusted gross income.

<b>Tax and Credits</b>	<b>36</b>	Amount from line 35 (adjusted gross income)	<b>36</b>	
	<b>37</b>	<b>Itemized deductions</b> from page 3, Schedule A, line 17	<b>37</b>	
	<b>38</b>	Subtract line 37 from line 36	<b>38</b>	
	<b>39</b>	Exemptions (see page 18)	<b>39</b>	
	<b>40</b>	<b>Taxable income.</b> Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	<b>40</b>	
	<b>41</b>	<b>Tax</b> (see page 18). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> Form 4972	<b>41</b>	
	<b>42</b>	<b>Alternative minimum tax</b> (see page 19). Attach Form 6251	<b>42</b>	
	<b>43</b>	Add lines 41 and 42	<b>43</b>	
	<b>44</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>44</b>	
	<b>45</b>	Foreign tax credit. Attach Form 1116 if required	<b>45</b>	
	<b>46</b>	Child tax credit (see page 20). Attach Form 8901 if required	<b>46</b>	
<b>47</b>	Retirement savings contributions credit. Attach Form 8880	<b>47</b>		
<b>48</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 5695 <b>c</b> <input type="checkbox"/> Form 8839	<b>48</b>		
<b>49</b>	Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form	<b>49</b>		
<b>50</b>	Add lines 44 through 49. These are your <b>total credits</b>	<b>50</b>		
<b>51</b>	Subtract line 50 from line 43. If line 50 is more than line 43, enter -0-	<b>51</b>		
<b>Other Taxes</b>	<b>52</b>	Tax on income not effectively connected with a U.S. trade or business from page 4, line 88	<b>52</b>	
	<b>53</b>	Unreported social security and Medicare tax from: <b>a</b> <input type="checkbox"/> Form 4137 <b>b</b> <input type="checkbox"/> Form 8919	<b>53</b>	
	<b>54</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>54</b>	
	<b>55</b>	Transportation tax (see page 22)	<b>55</b>	
	<b>56</b>	Household employment taxes. Attach Schedule H (Form 1040)	<b>56</b>	
	<b>57</b>	Add lines 51 through 56. This is your <b>total tax</b>	<b>57</b>	
<b>Payments</b>	<b>58</b>	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	<b>58</b>	
	<b>59</b>	2008 estimated tax payments and amount applied from 2007 return	<b>59</b>	
	<b>60</b>	Excess social security and tier 1 RRTA tax withheld (see page 23)	<b>60</b>	
	<b>61</b>	Additional child tax credit. Attach Form 8812	<b>61</b>	
	<b>62</b>	Amount paid with Form 4868 (request for extension)	<b>62</b>	
	<b>63</b>	Other payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	<b>63</b>	
	<b>64</b>	Credit for amount paid with Form 1040-C	<b>64</b>	
	<b>65</b>	U.S. tax withheld at source from page 4, line 85	<b>65</b>	
	<b>66</b>	U.S. tax withheld at source by partnerships under section 1446:		
	<b>a</b>	From Form(s) 8805	<b>66a</b>	
	<b>b</b>	From Form(s) 1042-S	<b>66b</b>	
	<b>67</b>	U.S. tax withheld on dispositions of U.S. real property interests:		
	<b>a</b>	From Form(s) 8288-A	<b>67a</b>	
<b>b</b>	From Form(s) 1042-S	<b>67b</b>		
<b>68</b>	Refundable credit for prior year minimum tax from Form 8801, line 27	<b>68</b>		
<b>69</b>	Add lines 58 through 68. These are your <b>total payments</b>	<b>69</b>		
<b>Refund</b> <small>Direct deposit? See page 24.</small>	<b>70</b>	If line 69 is more than line 57, subtract line 57 from line 69. This is the amount you <b>overpaid</b>	<b>70</b>	
	<b>71a</b>	Amount of line 70 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>71a</b>	
	<b>b</b> Routing number <input type="text"/>	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number <input type="text"/>			
	<b>72</b> Amount of line 70 you want <b>applied to your 2009 estimated tax</b>	<b>72</b>		
<b>Amount You Owe</b>	<b>73</b>	Amount you owe. Subtract line 69 from line 57. For details on how to pay, see page 25	<b>73</b>	
	<b>74</b>	Estimated tax penalty. Also include on line 73	<b>74</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see page 26)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>			
	Designee's name <input type="text"/>	Phone no. <input type="text"/> ( <input type="text"/> )	Personal identification number (PIN) <input type="text"/>	
<b>Sign Here</b> <small>Keep a copy of this return for your records.</small>	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 <input type="text"/>	Date <input type="text"/>	Your occupation in the United States <input type="text"/>	
<b>Paid Preparer's Use Only</b>	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
	Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Phone no. <input type="text"/> ( <input type="text"/> )	

**Schedule A—Itemized Deductions** (See pages 26, 27, 28, and 29.)

07

<b>State and Local Income Taxes</b>	<b>1</b>	State income taxes . . . . .	<b>1</b>				
	<b>2</b>	Local income taxes . . . . .	<b>2</b>				
	<b>3</b>	Add lines 1 and 2 . . . . .				<b>3</b>	
<b>Total Gifts to U.S. Charities</b>	<b>Caution:</b> <i>If you made a gift and received a benefit in return, see page 26.</i>						
	<b>4</b>	Gifts by cash or check. If you made any gift of \$250 or more, see page 26 . . . . .	<b>4</b>				
	<b>5</b>	Other than by cash or check. If you made any gift of \$250 or more, see page 26. You <b>must</b> attach Form 8283 if "the amount of your deduction" (see definition on page 27) is more than \$500 . . . . .	<b>5</b>				
	<b>6</b>	Carryover from prior year . . . . .	<b>6</b>				
	<b>7</b>	Add lines 4 through 6 . . . . .				<b>7</b>	
<b>Casualty and Theft Losses</b>	<b>8</b>	Casualty or theft loss(es). Attach Form 4684. See page 27 . . . . .				<b>8</b>	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>9</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>must</b> attach Form 2106 or Form 2106-EZ if required. See page 28 ▶ . . . . .	<b>9</b>				
	<b>10</b>	Tax preparation fees. . . . .	<b>10</b>				
	<b>11</b>	Other expenses. See page 28 for expenses to deduct here. List type and amount ▶ . . . . . ..... ..... .....	<b>11</b>				
	<b>12</b>	Add lines 9 through 11 . . . . .	<b>12</b>				
	<b>13</b>	Enter the amount from Form 1040NR, line 36 . . . . .	<b>13</b>				
	<b>14</b>	Multiply line 13 by 2% (.02) . . . . .	<b>14</b>				
	<b>15</b>	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0- . . . . .				<b>15</b>	
<b>Other Miscellaneous Deductions</b>	<b>16</b>	Other—see page 28 for expenses to deduct here. List type and amount ▶ . . . . . ..... ..... ..... .....				<b>16</b>	
<b>Total Itemized Deductions</b>	<b>17</b>	Is Form 1040NR, line 36, over \$159,950 (over \$79,975 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 37. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page 29 for the amount to enter here and on Form 1040NR, line 37. } ▶				<b>17</b>	



Other Information (If an item does not apply to you, enter "N/A.")

A What country issued your passport? .....

B Were you ever a U.S. citizen? . . . . .  Yes  No

C Give the purpose of your visit to the United States ▶ .....

D Current nonimmigrant status and date of change (see page 29) ▶ .....

E Date you entered the United States (see page 29) ▶ .....

F Did you give up your permanent residence as an immigrant in the United States this year? . . . . .  Yes  No

G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ▶ .....

H Give number of days (including vacation and nonworkdays) you were present in the United States during: 2006 ....., 2007 ....., and 2008 .....

I If you are a resident of Canada, Mexico, or the Republic of Korea (South Korea), or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c? . . . . .  Yes  No If "Yes," enter amount ▶ \$ .....

If you were a resident of the Republic of Korea (South Korea) for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea).

Total foreign source income not effectively connected with a U.S. trade or business ▶ \$ .....

J Did you file a U.S. income tax return for any year before 2008? . . . . .  Yes  No If "Yes," give the latest year and form number ▶ .....

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 59, 62, and 64? .....

Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? .  Yes  No

If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) ▶ .....

M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 30 for additional information.

● Country ▶ .....

● Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of Form 1040NR.

For 2008 (also, include this exempt income on line 22 of Form 1040NR) ▶ .....

For 2007 ▶ .....

● Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article.

For 2008 ▶ .....

For 2007 ▶ .....

● Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? . . . . .  Yes  No

● Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2008?  Yes  No

N If you file this return to report community income, give your spouse's name, address, and identifying number. ....

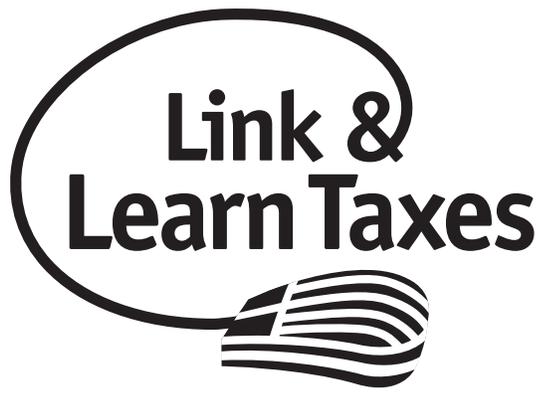
O If you file this return for a trust, does the trust have a U.S. business? . . . . .  Yes  No If "Yes," give name and address ▶ .....

P Is this an "expatriation return" (see page 30)? . . . . .  Yes  No If "Yes," you must attach an annual information statement.

Q During 2008, 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 adjust your status to that of a lawful permanent resident of the United States?  Yes  No If "Yes," explain ▶ .....

R Check this box if you have received compensation income of \$250,000 or more and you are using an alternative basis to determine the source of this compensation income (see page 30) ▶





## What Does Link & Learn Taxes Offer?

### Electronic Software Practice Lab

- Experience using return preparation software available from the IRS
- Prepare the exercises and problems online
- Prepare tax returns based on the test scenarios online

### Online Testing

- Stand alone online test and certification
- Bookmark feature means you don't have to complete test in one session – if interrupted, you can return to same place and complete it
- Online tests can be taken two times – each test will be different
- Volunteer Agreement with certification results

### Different Courses

- Basic
- Intermediate
- Advanced
- Military
- International
- Puerto Rico
- Foreign Students

### Immediate Feedback

- Interactive topic activities that allow you to complete Worksheets, Forms, and Returns
- Immediate feedback – Tells you why you were correct or why your answer was incorrect

### Information On

- Latest tax law
- Interview tips
- Preparing accurate returns using:
  - Intake & Interview Sheet
  - Volunteer Resource Guide
  - Quality Review

### Easy to Use

- Lessons divided into short topics
- Case scenarios
- Interviews with audio dialog
- Cues to tell you where you are in the course
- Easy to read
- Graphics to reinforce key information
- Links to:
  - Publications and Forms
  - Tax & EITC tables
  - Glossary

# www.irs.gov

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## **Your online resource for volunteer and taxpayer assistance**

### **The Volunteer Resource Center**

(Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Quality Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

### **Tax Information for Individuals**

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- Economic Stimulus Payments Information Center
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant

**and much more!**

*Your direct link to tax information*

**24/7 [www.irs.gov](http://www.irs.gov)**

