

A festive graphic for St. Patrick's Day. The text "HAPPY St. Patrick's DAY" is rendered in a bubbly, green, 3D-style font with a yellow outline. The word "HAPPY" is on the top line, "St. Patrick's" is in the middle, and "DAY" is on the bottom line. A green leprechaun hat with a purple band and a gold buckle is positioned behind the word "Patrick's". Three green shamrocks are scattered around the text: one at the top left, one at the bottom left, and one at the bottom right.

HAPPY
St. Patrick's
DAY

Income Tax Basics

Facts

Longest Harry Potter book: 870 pages

US Tax Code: 74,608 pages

Equals 86 Harry Potter books



Fun facts (continued)

Al Capone vs. IRS

Did NOT pay taxes

Sentenced to 11 years in prison





TaeobNOravetokpainful

Resident or nonresident?

- Substantial presence test
determines Resident or nonresident
- Teacher or Trainee in US 2 yrs or less; Student in US 5 yrs or less

Basics for filing

- Filing Thresholds:
Resident \$10,300
Nonresident \$4,000

Basics for filing

- Resident 1040, 1040 A, 1040 EZ
- Nonresident 1040 NR-EZ, 1040 NR
- W-2
- 1042-S (Scholarships, Fellowship Grants)

Basics for filing (continued)

- Residents - Education credits
- Nonresidents - can not use credits

reminders for nonresidents

- do not use TurboTax
- file Form 8843 Statement for Exempt Individuals
- File Form 1040 NR-EZ or 1040-NR
- Form 1042-S reports Treaty Benefits

Web Sites

www.irs.gov | IRS

<http://www.internationalstudent.com/tax/> | International
Student

<https://www.irs.gov/pub/irs-pdf/f1040nre.pdf> | IRS Form 1040NR-
EZ

<https://www.irs.gov/pub/irs-pdf/f8843.pdf> | IRS Form 8843

Websites(continued)

<https://www.glaciertax.com/Spt/Begin> Non-resident international student tax prep software

<https://www.irs.gov/pub/irs-pdf/p519.pdf> IRS Publication 519
US Tax Guide for Aliens

<https://www.irs.gov/Individuals/International-Taxpayers/Nonresident-Aliens---Source-of-Income> IRS slide;
Nonresident Source of Income

Websites(continued)

<https://www.irs.gov/Individuals/International-Taxpayers/References-for-Foreign-Students-and-Scholars> IRS
References for Foreign Students

<https://www.irs.gov/pub/irs-pdf/p4011.pdf> IRS Publication
4011 Guide for Exemption Status, Tax Treaties

<https://i-center.stanford.edu/taxes/taxinfo.html> MY MOST
HIGHLY RECOMMENDED WEBSITE!!!