

sprintax

# Everything you need to know about nonresident tax

[www.sprintax.com](http://www.sprintax.com)



## Your speaker



**Neil Duffy**

Associate Vice President



# Before we start...



## Housekeeping:

- ✕ Feel free to use the chat
- ✕ Feedback is much appreciated!
- ✕ Recording will be made available to all attendees

## Disclaimer:

The aim of this presentation is to provide you with a general understanding of tax principles as they apply to international students and as such, is for information purposes only. Each individual has a unique tax position and is responsible for their own tax determination and compliance.



# Overview

- ✕ Overview of tax for nonresident students and scholars
- ✕ Tax changes and important considerations
- ✕ Understand the implications of filing an incorrect tax return
- ✕ Using Sprintax to prepare your tax returns
- ✕ Questions and discussion



# Sprintax Calculus v Sprintax Returns

Sprintax Calculus

- If you are employed by or receive any payments from MIT you will use Sprintax Calculus so that MIT can ensure that you are taxed correctly from the beginning and prepare the relevant documents for you, eg 1042-S – You would receive an activation email with a link to activate your account & provide your details

Sprintax Returns

- All nonresidents in the US need to do something when it comes to tax filing, Sprintax Returns will prepare your Federal and State tax returns

# Important dates for 2025



2025 tax filing season is for income  
from **1 January – 31 December 2025**

**Filing deadline:** 15 April 2026



# Resident or nonresident for tax purposes?

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## Independent of visa/immigration status

Generally, most international students & scholars who are on F, J, M or Q visas are considered to be nonresident for tax purposes.

International students on J1 & F1 visas are automatically considered nonresident for their first 5 calendar years in the US

Scholars/Researchers (and their dependents) on J visas are automatically considered nonresidents for 2 out of the last 6 calendar years in the US

If they've been in the U.S. for longer than the 5 or 2 year periods, the **Substantial Presence Test** will determine their tax residency

- 183 days



# Residency summary

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		Number of years exempt from Substantial Presence Test	FICA TAX Exemption
F-1	Student	5	Y
F-2	Spouse, dependent	5	N
J1	Student, non-degree	5	Y
J1	Au pair and EduCare	2 of 6	Y
J1	Camp Counselor (summer camp)	2 of 6	Y
J1	Intern	2 of 6	Y
J1	Summer Work/Travel	2 of 6	Y
J1	Teacher	2 of 6	Y
J1	Trainee	2 of 6	Y
J1	Alien Physician	2 of 6	Y
J1	Student, Bachelor's	5	Y
J1	Student, Doctorate	5	Y
J1	Student, Intern	5	Y
J1	Student, Masters	5	Y
J1	Government Visitor	2 of 6	Y
J1	International Visitor	2 of 6	Y
J1	Professor	2 of 6	Y
J1	Short-Term Scholar	2 of 6	Y
J1	Specialist	2 of 6	Y
J1	Research Scholar	2 of 6	Y
J2	Spouse, dependent	2 of 6	N
<b>Other visas (outside A and G visas)</b>		Non-exempt (Days count from the first day of presence in the U.S.)	N*

## Who must file?

- ✕ Every nonresident who is an exempt individual must complete Form 8843 – irrespective of income or days of presence
- ✕ As there is no personal exemption amount for 2025, any nonresidents who have received taxable earnings or income over \$0 will have a federal filing requirement (1040-NR)



Form 8843 – minimum filing requirement for all

**Form 8843** Statement for Exempt Individuals and Individuals With a Medical Condition  
For use by alien individuals only.

OMB No. 1545-0074  
**2024**  
Attachment Sequence No. 102

Department of the Treasury Internal Revenue Service  
Go to [www.irs.gov/Form8843](https://www.irs.gov/Form8843) for the latest information.  
For the year January 1 – December 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_\_.

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your U.S. taxpayer identification number (TIN), if any \_\_\_\_\_

**Fill in your addresses only if you are filing this form by itself and not with your U.S. 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:  
2024 \_\_\_\_\_ 2023 \_\_\_\_\_ 2022 \_\_\_\_\_  
b Enter the number of days in 2024 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 2024: \_\_\_\_\_

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: \_\_\_\_\_

7 Enter the type of U.S. visa (J or Q) you held during: 2018 \_\_\_\_\_ 2019 \_\_\_\_\_  
2020 \_\_\_\_\_ 2021 \_\_\_\_\_ 2022 \_\_\_\_\_ 2023 \_\_\_\_\_. 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 exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2018 through 2023)?  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 2024: \_\_\_\_\_

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: \_\_\_\_\_

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2018 \_\_\_\_\_ 2019 \_\_\_\_\_  
2020 \_\_\_\_\_ 2021 \_\_\_\_\_ 2022 \_\_\_\_\_ 2023 \_\_\_\_\_. 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 exempt 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 2024, 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: \_\_\_\_\_

01

## Common types of US income

- ✕ Employment
- ✕ Scholarship covering costs other than tuition and tuition related expenses: Room and board / Stipend
- ✕ Prize/Award
- ✕ Investment income/Crypto

02

## Other types of income

- ✕ Gambling winnings
- ✕ Focus group – gift card
- ✕ Rental income (over 14 nights)
- ✕ Selling art/design works
- ✕ All reportable

# Income which does not trigger a filing requirement for nonresidents

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Money transferred from parents/relatives overseas



Income 'earned' in home country (investment income, rent, job before moving to U.S., etc.)



Interest on regular savings account



A scholarship, fellowship, grant, targeted grant, or an achievement award received by a nonresident alien for activities conducted outside the United States is treated as foreign source income. (Pub. 515)

# Income documents

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## W2 - Deadline to receive - 31 January 2026

- ✕ Outlines Wages, Salary, Compensation from the entire year (Employment Earnings)

## 1042-S - Deadline to receive - 15 March 2026

- ✕ Taxable Scholarships/Stipends/Non-Degree Aid
- ✕ Income exempt by a tax treaty
- ✕ Royalty Payments
- ✕ Prize/Award/Miscellaneous foreign payments
- ✕ Rental income
- ✕ Investment Income
- ✕ Commissions
- ✕ Independent Contractor Services

Form **1042-S** Foreign Person's U.S. Source Income Subject to Withholding **2024** OMB No. 1545-0096  
 Department of the Treasury Internal Revenue Service  
 Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.  
 Copy A for Internal Revenue Service

1 Income code		2 Gross income		3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3a Exemption code		4a Exemption code				13g Ch. 4 status code	
		3b Tax rate		4b Tax rate		13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any	
								13j LOB code	
5 Withholding allowance									
6 Net income									
7a Federal tax withheld									
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>									
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>									
8 Tax withheld by other agents									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )									
10 Total withholding credit (combine boxes 7a, 8, and 9)									
11 Tax paid by withholding agent (amounts not withheld) (see instructions)									
12a Withholding agent's EIN		12b Ch. 3 status code		12c Ch. 4 status code		14a Primary Withholding Agent's Name (if applicable)			
						14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
						15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	
						15c Ch. 4 status code		15d Intermediary or flow-through entity's name	
						15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name		12e Withholding agent's Global Intermediary Identification Number (GIIN)		12f Country code		12g Foreign tax identification number, if any		15f Country code	
								15g Foreign tax identification number, if any	
								15h Address (number and street)	
								15i City or town, state or province, country, ZIP or foreign postal code	
								16a Payer's name	
								16b Payer's TIN	
								16c Payer's GIIN	
								16d Ch. 3 status code	
								16e Ch. 4 status code	
13a Recipient's name		13b Recipient's country code		17a State income tax withheld		17b Payer's state tax no.		17c Name of state	
13c Address (number and street)									
13d City or town, state or province, country, ZIP or foreign postal code									

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2024)

\*\*\* Forms 1099 are tax forms intended for U.S. tax residents only. However, nonresidents frequently receive them. You can (and should) include all income on your tax return, regardless of the form used to report it to you.

# 1098-T



- ✘ Tuition Statement
- ✘ Mostly used to claim education tax credit
- ✘ Significant cause of misfiling for nonresidents
- ✘ **Not relevant for tax nonresidents**
- ✘ Sometimes - all students with an SSN on file with their school will get one, even nonresidents, so it can cause a lot of confusion!

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CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1074	
		\$	2025	
		\$		
		Form 1098-T		
FILER'S employer identification no.	STUDENT'S TIN	3	<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
STUDENT'S name		4 Adjustments made for a prior year		5 Scholarships or grants
Street address (including apt. no.)		\$		\$
City or town, state or province, country, and ZIP or foreign postal code		6 Adjustments to scholarships or grants for a prior year		7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2026 <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract memo/refund	
		\$	\$	

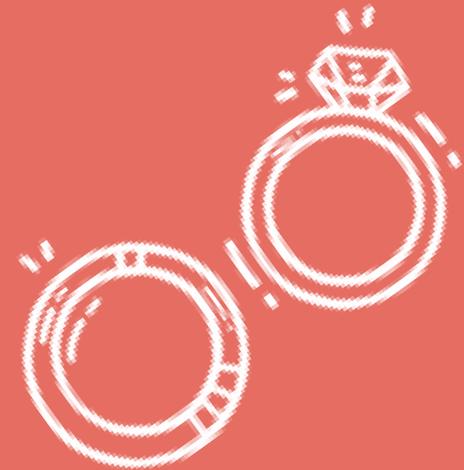
Form 1098-T (keep for your records) www.irs.gov/form1098-T Department of the Treasury - Internal Revenue Service

# Nonresident spouse and dependents

## Same filing requirements as a visa holder:

- ✘ No joint returns for nonresidents
- ✘ Obligations
  - Minimum is Form 8843
  - 1040-NR if applicable
  - Each dependent should mail them in separate envelopes
- ✘ Nonresident can elect to file as resident – when married to a tax resident – but do the math on both options first!

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# FICA taxes



- ✓ Nonresident international students and scholars (J1 & F1) **should not be paying FICA**
- ✓ H-1B, J-2 and TN visa-holders, are subject to FICA taxes from their first day of employment
- ✓ Usually only applied to off-campus employment
  - However, tax residents do pay
- ✓ Opportunity to claim back
  - From employer
  - Via Form 843 & Form 8316

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## Comparison of impact of FICA taxes on employees

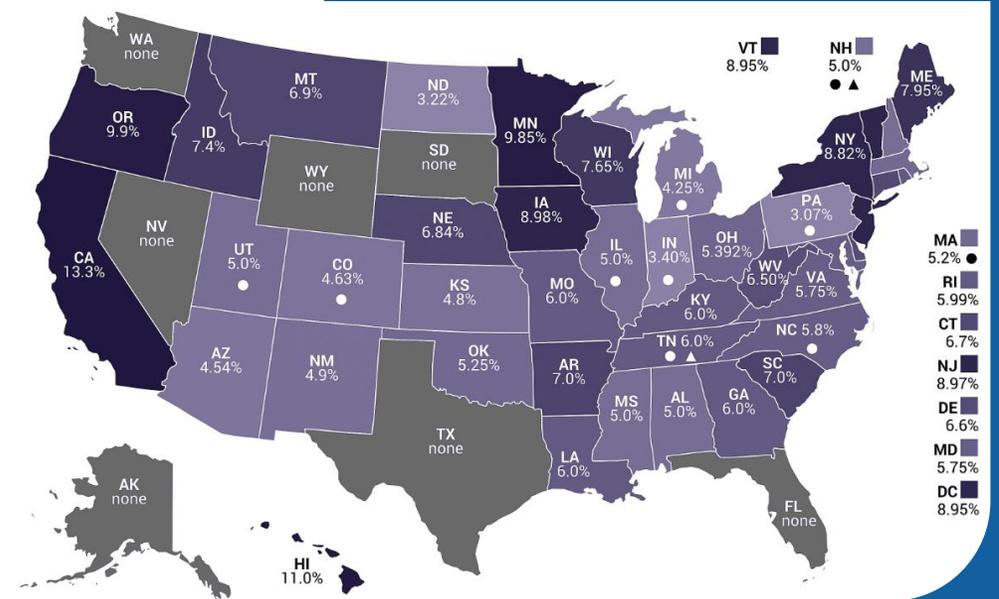
If FICA taxes are withheld in error, there are two main approaches to have the FICA taxes refunded:

-  Employer amends quarterly or annual tax return (941) and refund the FICA taxes back to the individual
-  Individual can file a tax claim via Form 843 and 8316 to the IRS

Visa Type	F-1 Student	J-1 Student	J-1 Intern	J-1 Researcher
Wages	\$20,000	\$30,000	\$40,000	\$50,000
US Tax Residency	Nonresident	Nonresident	Nonresident	Nonresident
FICA Taxes Withheld in error	Yes	Yes	Yes	Yes
FICA Tax %	6.2% Social security + 1.45% Medicare tax			
NRA employee portion of FICA taxes that could be withheld	\$1,530	\$2,295	\$3,060	\$3,825
Employer's part withheld in error	\$1,530	\$2,295	\$3,060	\$3,825

# State taxes

- ✕ Resident, part-year resident and nonresident status
- ✕ Forms and rules vary from state to state
- ✕ Federation of Tax Administrators website [www.taxadmin.org/state-tax-forms](http://www.taxadmin.org/state-tax-forms)



# Massachusetts State Taxes

## **Resident v Non-resident for MA State Tax**

### **Nonresident (Form 1-NR/PY):**

You are a nonresident if you were not a resident of Massachusetts but earned Massachusetts Income.

### **Part-year resident (Form 1-NR/PY):**

You are a part-year resident if you either moved into or moved out of Massachusetts during the taxable year.

### **Resident (Form 1):**

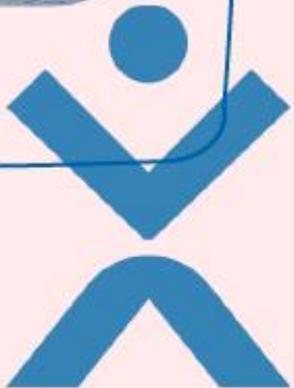
You are a full-year resident if your residence (domicile) is in Massachusetts or if you maintain a permanent place of abode in Massachusetts and during the year spend more than 183 days in the state



# Massachusetts State Taxes

## Do I need to file a MA state tax return?

- you were a resident of Massachusetts, and your gross income was more than \$8,000 – whether received from sources inside or outside of Massachusetts
- you were a part-year resident with an annual Massachusetts gross income of more than \$8,000 - whether received from sources inside or outside of Massachusetts
- you were a non-resident who received Massachusetts source income in excess of your personal exemption amount multiplied by the ratio of your Massachusetts income to your total income



# Individual Taxpayer Identification Number (ITIN)

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- ✕ Required when filing a Federal return but not eligible for an SSN
- ✕ Most common among scholarship recipients (athletes)
- ✕ **Process for filing an ITIN application in advance of filing Federal tax return:**
- ✕ If students are filing an ITIN application in advance of their tax return, they will need to complete and sign a **Form W-7**. Schools will typically have a responsible officer who can certify copies of their documents (this is usually copies of your passport, visa, and I-20/DS-2019 for F or J visa holders). Students will then be able to mail the signed W-7 Form with the signed certification letter from their responsible officer alongside the copies of their visa, passport and I-20/DS-2019.
- ✕ Alternatively, they can get help from a **local IRS office** or a Certified Acceptance Agent to have their documents certified, instead of using a responsible officer at the school.
- ✕ Address to mail ITIN application:

Internal Revenue Service

Austin Service Center

ITIN Operation

P.O. Box 149342

Austin, TX 78714-9342

## Timelines for a refund



### Federal

- 6 weeks - 6 months
- Contact IRS to follow up - 'Where's my refund'  
<https://irs.gov/refunds>

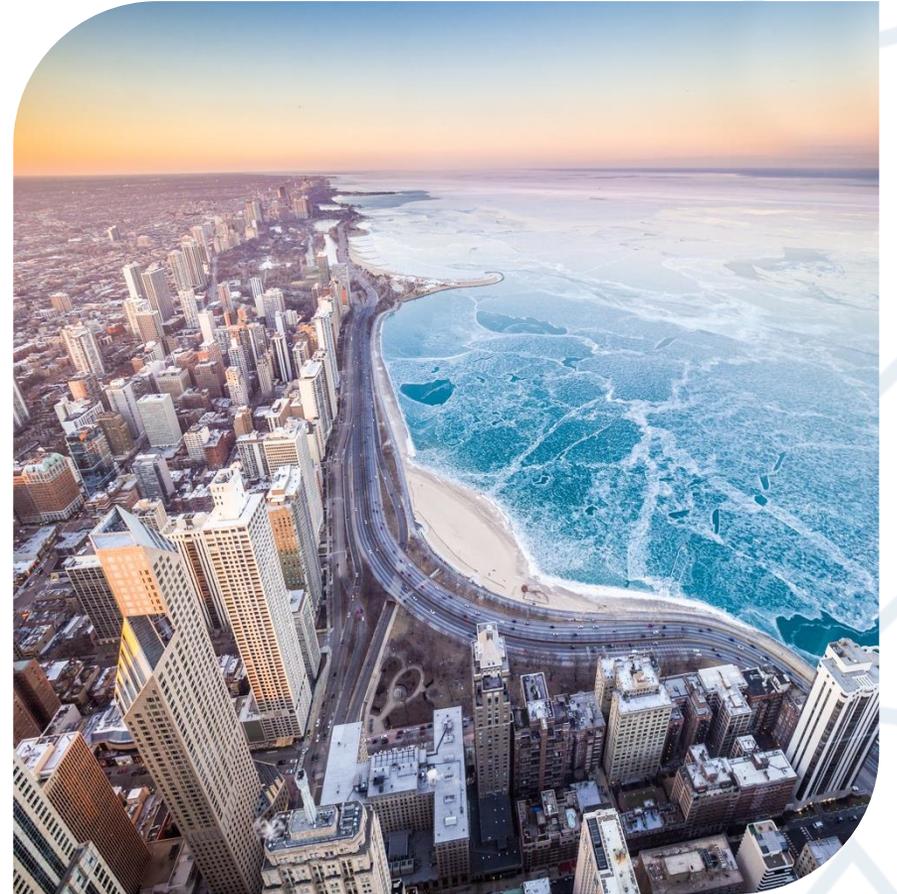


### State

- Similar but will vary from state-to-state



# Implications of misfiling



# Missed a year? Filed as a resident by mistake?

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## ✘ Don't panic!

- but do set the record straight

## ✘ Never filed...

- Catch up
- Can back file at any stage
- Can only claim a refund for previous 3 years

## ✘ Misfiled...

- 1040X – Amended US Individual Income Tax Return
- Simple form, similar to 1040



## Implications of not filing

- ✘ Nonresidents are required to comply with all US laws, including IRS & filing tax forms (even if only 8843).
- ✘ Remaining compliant is part of maintaining visa status in the U.S.
- ✘ Not filing could **affect future immigration status (like H1B, LPR)**
- ✘ Fines, penalties and interest can accrue if you owe tax to the IRS
- ✘ You might be missing out on a refund!





## Be careful about options being “recommended” to you!

- ✓ Be careful when social media groups are recommending tax companies
- ✓ Doing the research on finding legitimate NRA tax service providers is crucial
- ✓ TurboTax only supports **resident** returns
- ✓ We help thousands of nonresidents to amend their tax returns each year

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### Does TurboTax handle Form 1040-NR for nonresident aliens?

**SOLVED** • by TurboTax • 👍 858 • 🕒 Updated December 18, 2023

Although TurboTax doesn't support IRS Form 1040-NR (U.S. Nonresident Alien Income Tax Return), we have partnered with Sprintax to offer both federal and state tax preparation for international students, scholars, and nonresident foreign professionals.

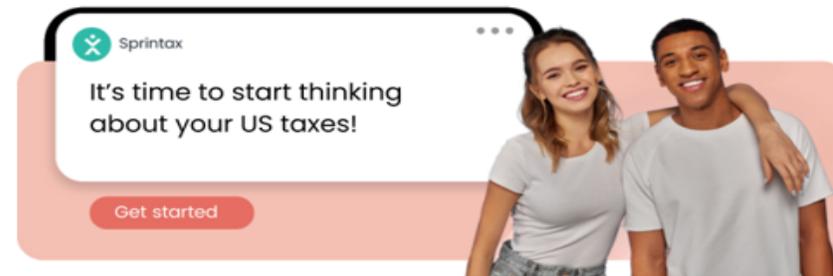
Please visit the [TurboTax/Sprintax site](#) for more info.

# Using Sprintax Returns



## Email from school/institution

You should expect to receive a similar email from your OISS including your link to Sprintax and your unique code shown in Step 3 of the email



**Subject:** 📧 Tax-time made easy – Check out Sprintax!

Hi **first name**,

Did you know that as a J-1 visa holder in the US in 2024, you need to file taxes with the IRS? 😬

That's right, **all J-1 visa holders are required by law to file tax documents** before the deadline: **15 April 2025**.

🔊 Failing to do so may impact your ability to successfully apply for future US visas. 🔊

As a J-1 participant, you're considered a 'nonresident alien' for tax purposes. Please be aware that popular platforms like TurboTax are not suitable for nonresident aliens. ❌

[However, we highly recommend/Sprintax, TurboTax's trusted partner for nonresident tax filings.](#)

[Get started](#)

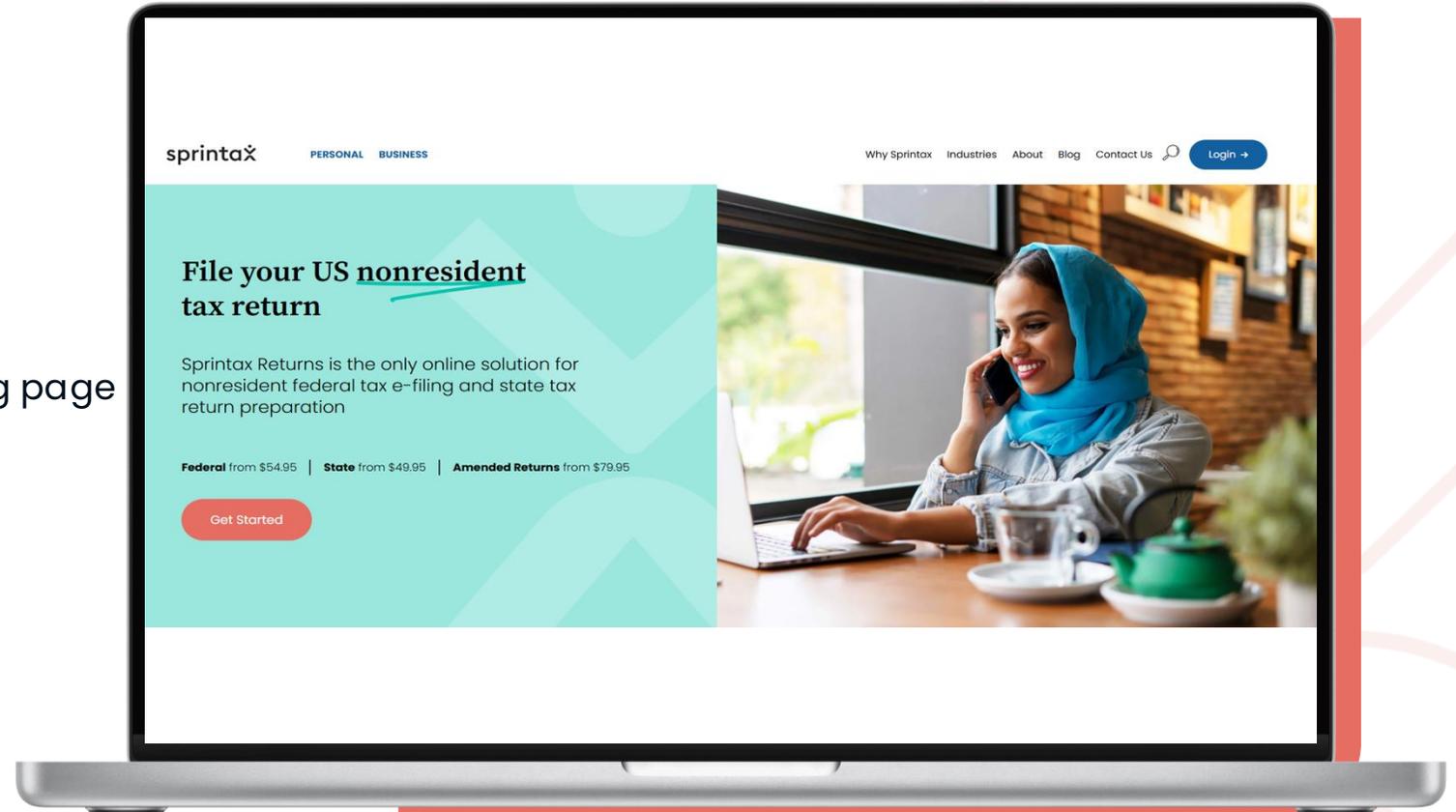
### Why Sprintax?

- Secure and affordable online service ✓
- You will be compliant with the IRS 📁
- You can easily prepare all necessary tax documents including Federal and State tax returns and Form 8843 📧

# Login page



The link will bring you to the Sprintax landing page where you register an account for free



# Residency determination

- ✕ Once in the system you will be asked questions about your time in the US and your visa details
- ✕ We will confirm residency for tax purposes
- ✕ If you are resident for tax purposes we will stop you at this page and also recommend our partner for resident taxes, TurboTax (only if you are a resident for tax purposes).

ntax Anna Fitzpatrick Tax Year 2024 progress 9%

## Residency Status

Residency

You are here

- RESIDENCY
  - Residency Status
  - Visa Details
- GETTING TO KNOW YOU
- LET'S TALK MONEY
- OFFSET YOUR EXPENSES
- ABOUT YOUR COLLEGE
- STATE TAXES
- REVIEW
- FINALIZING

Have you been a US citizen, by birth or naturalization, on the last day of 2024?  
Yes  No

Have you ever been a green card holder?  
Yes  No

Have you ever applied for US citizenship/ lawful residence?  
Yes  No

### Visiting the US

Were you in the US during the 2024 tax year?  
Yes  No

When was your first visit to the US?  
2015

Are you still in the US?  
Yes  No

Please provide details below of all your visits to the US starting from 2015.

Visa Type / Status	US Entry Date	US Leave Date
J1 - Summer Work ...	06/06/2015	08/28/2015
F1 - Student	06/23/2021	12/31/2024

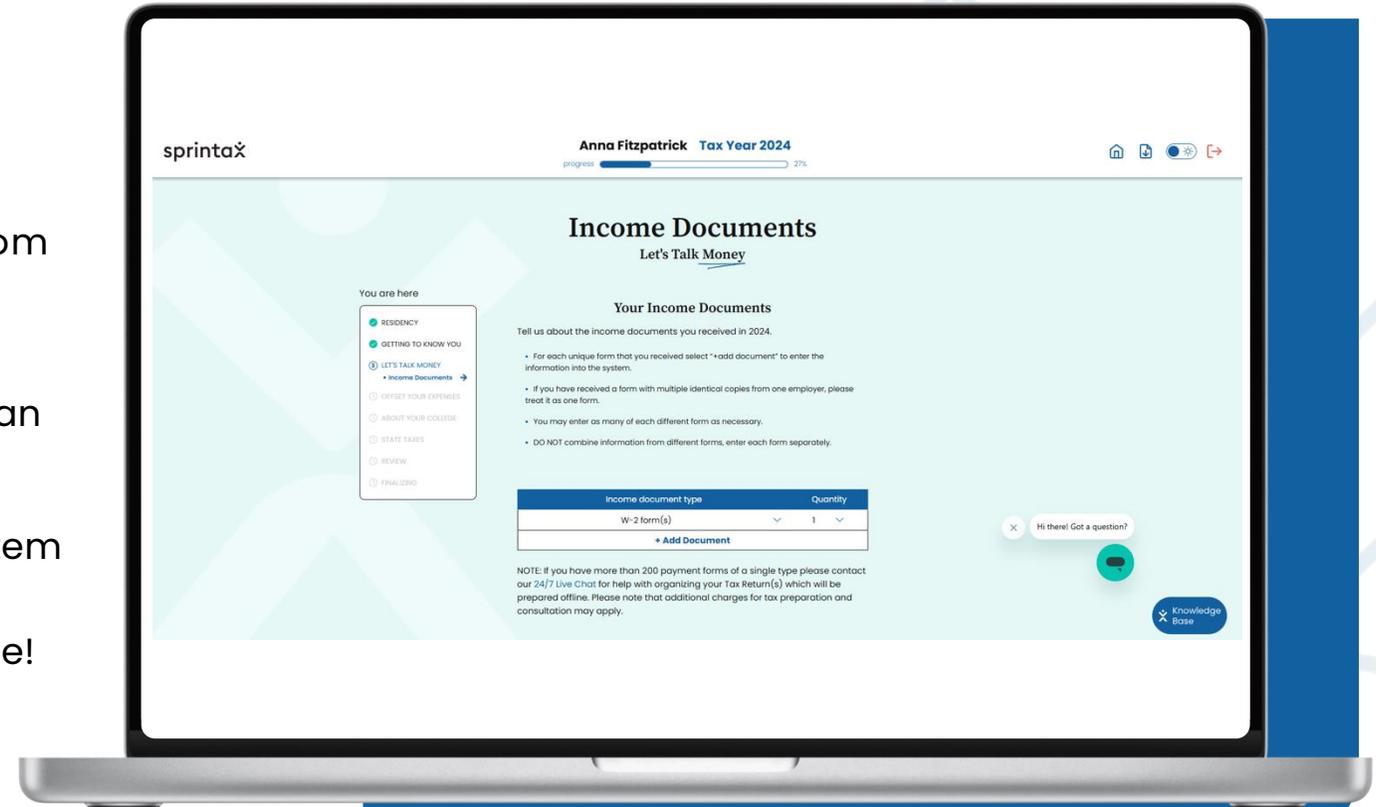
+ Add Visit

Hi there! Got a question?

Knowledge Base

# Income details

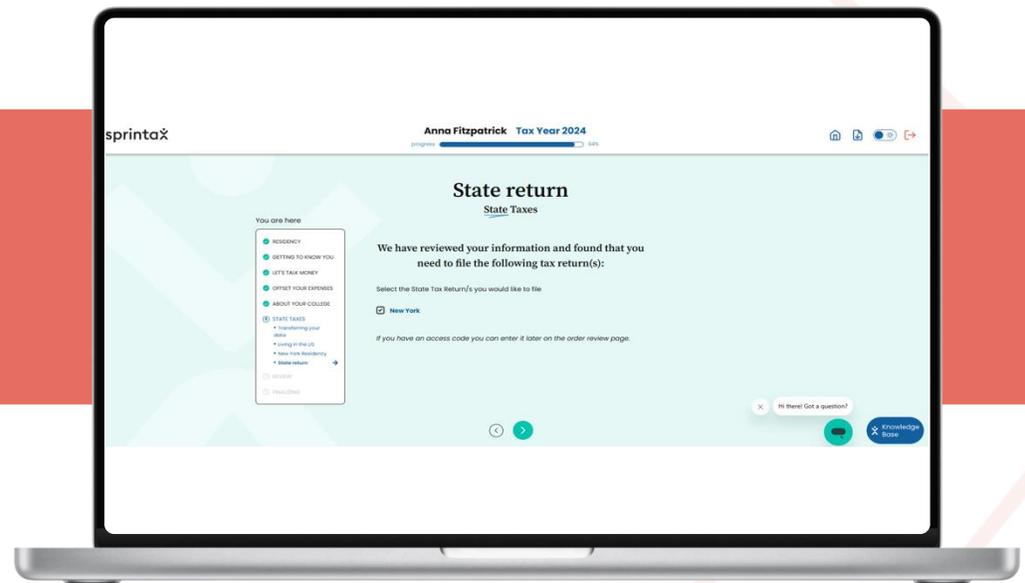
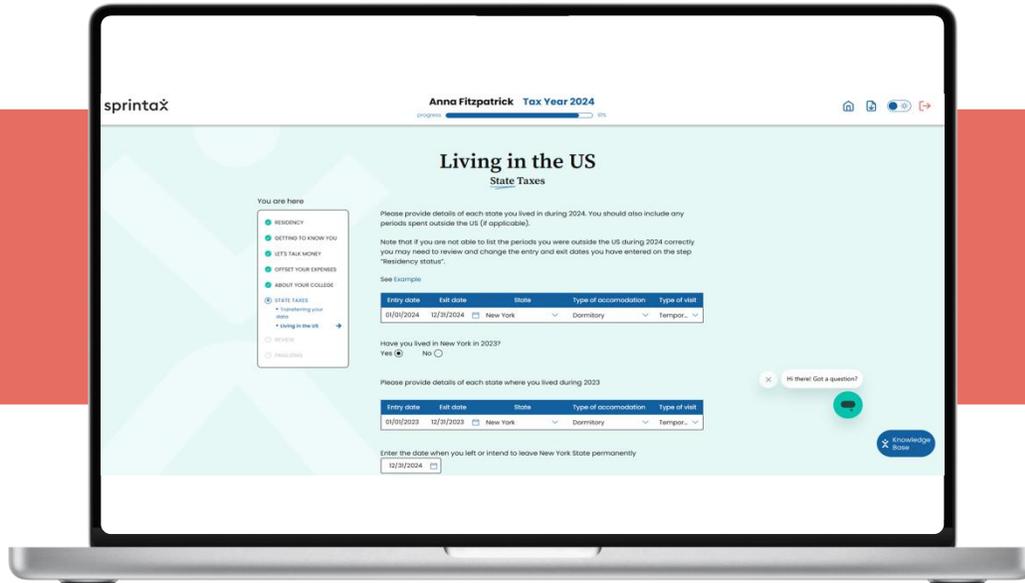
- ✘ Income document information provided from W-2, 1042-S, 1099's
- ✘ Also note the **Support** buttons which you can use to access the FAQs or ask the **live chat team** questions as you go through the system
- ✘ OCR (Optical Character Recognition) is here!



# State taxes

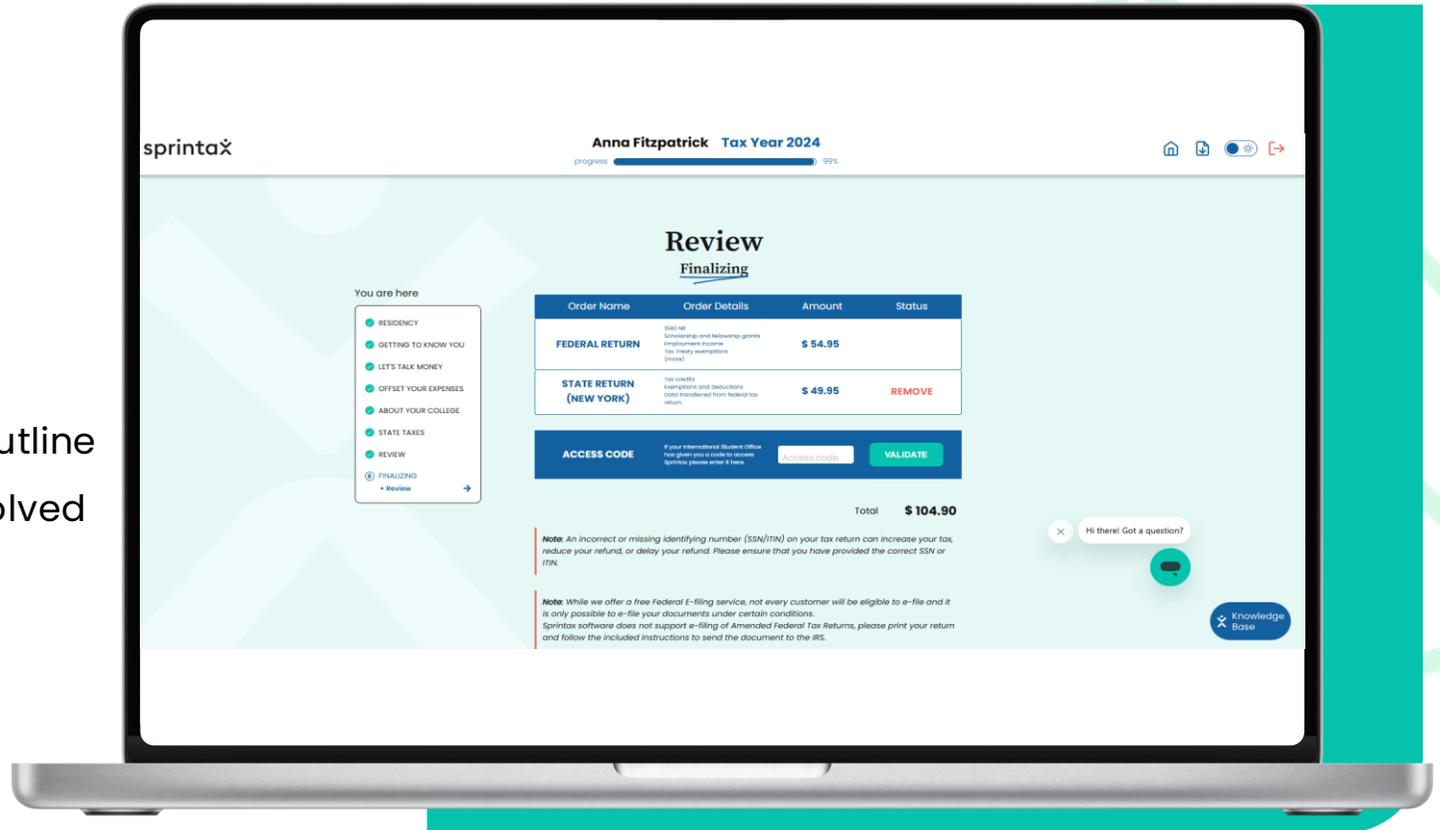
- ✘ The system will also recognize if you need to file a state tax return
- ✘ Some nonresidents may have multiple state filing requirements, depending on their circumstances

- ✘ An example is shown where the system has identified that the individual has a state filing requirement from New York



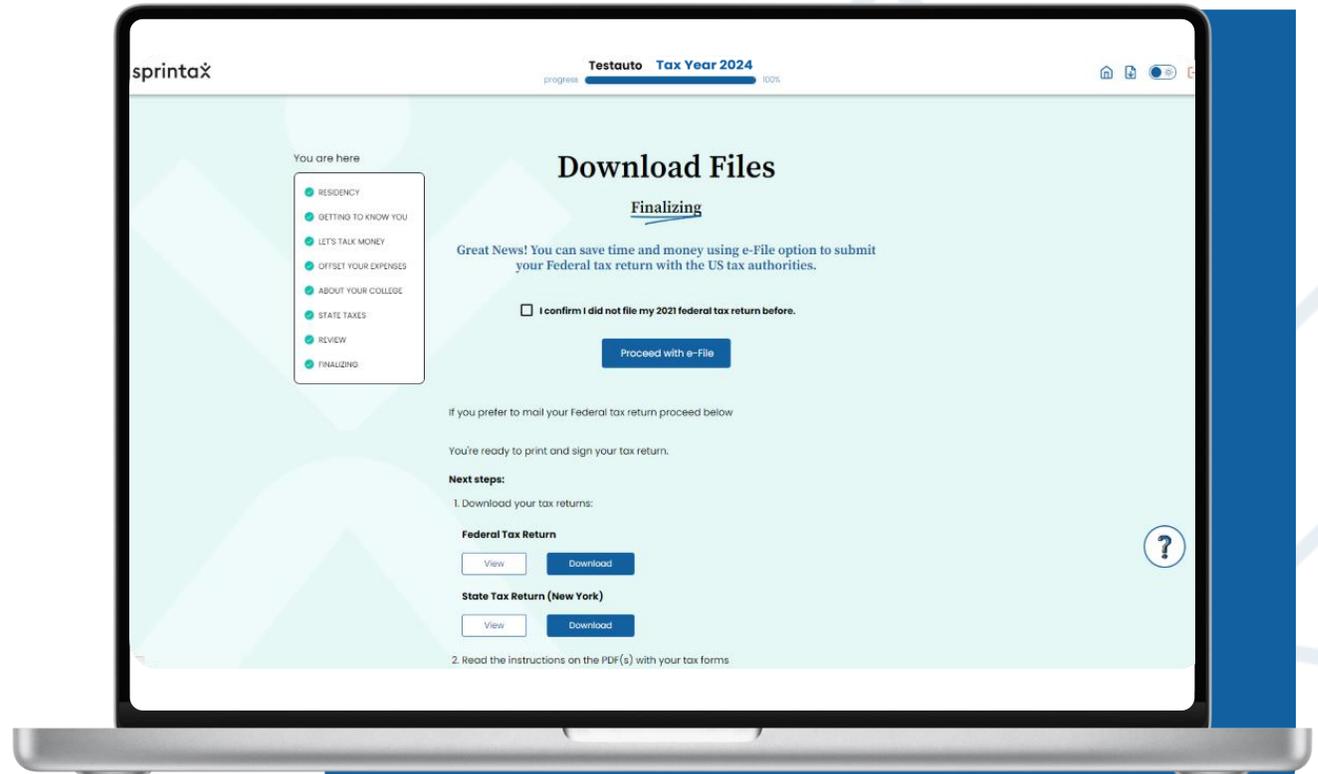
# Order breakdown

At the end of the process Sprintax will outline the order breakdown and the costs involved



# E-filing is now available for federal returns

- ✕ The option to e-file is here for federal tax returns!
- ✕ Users will see the option to proceed with federal e-filing if it is available to them
- ✕ <http://blog.sprintax.com/nonresident-federal-tax-e-filing-live/>
- ✕ <https://returnssupport.sprintax.com/hc/en-us/articles/43268246941325-Am-I-eligible-to-e-file>



# Generation of tax forms



ANNA FITZPATRICK  
TEST, T  
T, NY 10010

Dear ANNA

Enclosed please find two copies of your 2024 federal income tax return, which you prepared through Sprintax tax software.

File one copy with the Internal Revenue Service and retain the second copy for your records.

## Tax Summary

Filing Status	Other married nonresident alien
Gross Income	\$15676
Federal Adjusted Gross Income	\$15676
Federal Taxable Income	\$15676
Amount You Owe	\$1493

\* We have attached instructions detailing how to file your tax return with the IRS.

## How much tax do I owe?

Your return shows a balance due of \$ 1493. We have completed the Payment Voucher, form 1040-V and attached this to your return.

## How do I make the payment?

To make payment, please include a check made payable to the "UNITED STATES TREASURY" for the amount of \$ 1493. Write "2024 Form 1040-NR" and on the back of the check, along with your full name. The check should be included with your return but should not be stapled or otherwise attached.

Alternatively, you can pay the balance due by credit or debit card. Payment information and service providers are located at <http://www.irs.gov/e-pay>. If you pay by credit card before posting your return, please enter your confirmation number and the amount you were charged in the upper left corner of page 1 of Form 1040-NR. Do not include the convenience fee in the amount you were charged.

Form **1040-NR** U.S. Nonresident Alien Income Tax Return **2024** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial: ANNA  
Last name: FITZPATRICK  
Your identifying number (see instructions): A p p l i e d f o

Home address (number and street). If you have a P.O. box, see instructions. APT. no.: TEST T  
City, town, or post office. If you have a foreign address, also complete spaces below. State: NY ZIP code: 10010  
Foreign country name: Foreign province/state/county: Foreign postal code:

**Filing Status**  
 Single  Married filing separately (MFS)  Qualifying surviving spouse (QSS)  Estate  Trust  
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
 Check only one box.

**Digital Assets**  
 At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Dependents** (see instructions):  
 (1) First name Last name (2) Dependent's identifying number (3) Relationship to you (4) Check the box if qualifies for (see inst.):  
 Child tax credit Credit for other dependents  
 If more than four dependents, see instructions and check here

**Income Effectively Connected With U.S. Trade or Business**  
 Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.  
 If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	15676
1b	Household employee wages not reported on Form(s) W-2	1b	
1c	Tip income not reported on line 1a (see instructions)	1c	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
1e	Taxable dependent care benefits from Form 2441, line 26	1e	
1f	Employer-provided adoption benefits from Form 8839, line 29	1f	
1g	Wages from Form 8919, line 6	1g	
1h	Other earned income (see instructions)	1h	
1i	Reserved for future use	1i	
1j	Reserved for future use	1j	
1k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k	0
1z	Add lines 1a through 1h	1z	15676
2a	Tax-exempt interest	2a	
2b	Taxable interest	2b	
3a	Qualified dividends	3a	
3b	Ordinary dividends	3b	
4a	IRA distributions	4a	0
4b	Taxable amount	4b	0
5a	Pensions and annuities	5a	0
5b	Taxable amount	5b	0
6	Reserved for future use	6	
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	7	0
8	Additional income from Schedule 1 (Form 1040), line 10	8	0
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>	9	15676
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>	10	0
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	15676
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	0
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
13b	Exemptions for estates and trusts only (see instructions)	13b	
13c	Add lines 13a and 13b	13c	
14	Add lines 12 and 13c	14	0
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	15676

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cal. No. 11364D Form 1040-NR (2024)

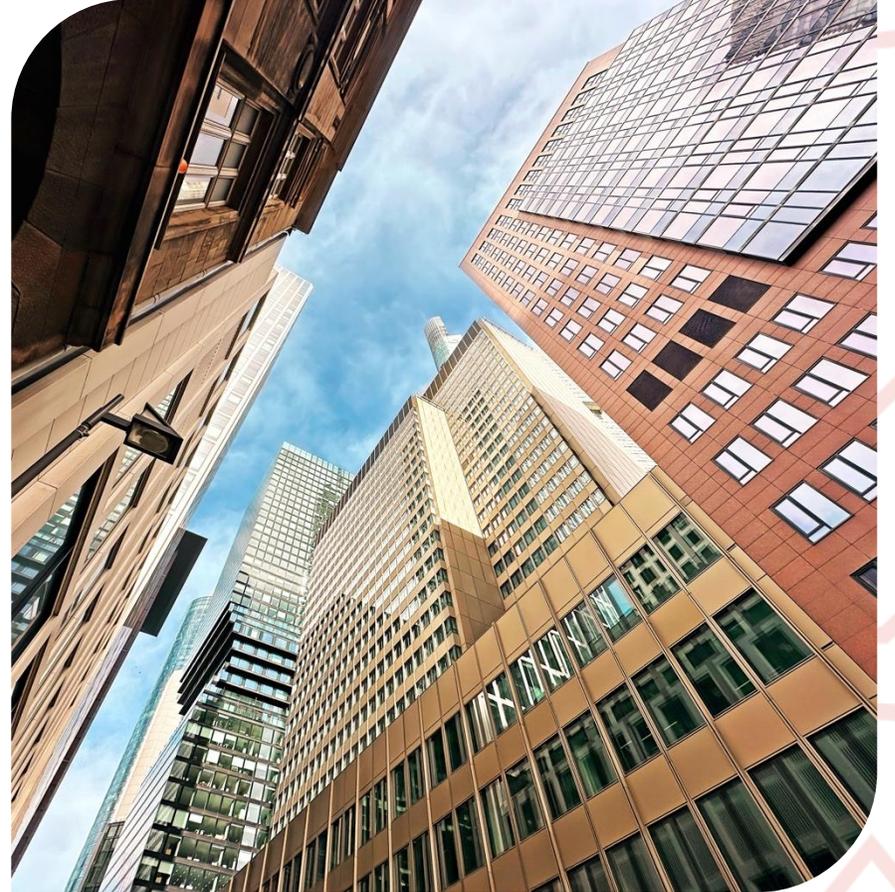
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State tax returns, and Form 8843 Alone will still need to be mailed

Always review the instructions provided and follow the next steps!

# Other support



## More available support

- ✕ Educational tax videos on YouTube
- ✕ Blog content for tax awareness
- ✕ 24/7 live chat
- ✕ Sprintax Forms
- ✕ Tax workshops and webinars



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**Thanks**  
**for listening!**



**Any questions?**

Live chat on [www.sprintax.com](http://www.sprintax.com)

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