

sprintax

Sprintax Nonresident Tax Session – MIT

Navigating the nonresident tax journey



Mit

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
- ✘ 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

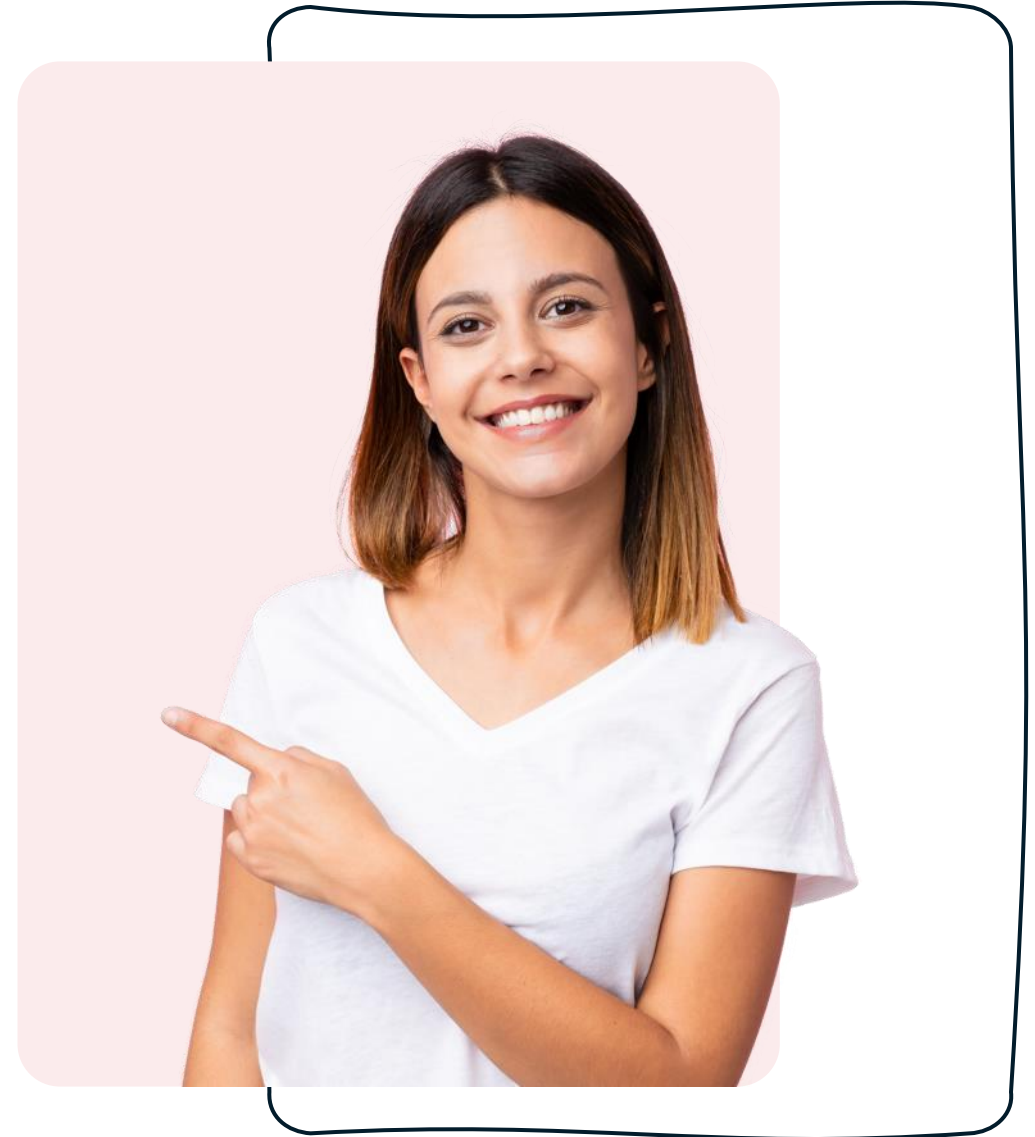
Sprintax Returns

- 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 2024

2024 tax filing season is for income from
1st January – 31st December 2024

Filing deadline: Tuesday, April 15th 2025



What determines
residency for tax
purposes?



Resident or nonresident for tax purposes?

- ✧ Independent of visa/immigration status
- ✧ Generally, most international students & scholars who are on F, J, M or Q visas are considered 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 US for longer than the 5 or 2 year periods, the **Substantial Presence Test** will determine their tax residency – 183 days



Residency summary

		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
Other visas (outside A and G visas)		Non-exempt (Days count from the first day of presence in the U.S.)	N*

* Outside of diplomatic visas and some visas with special purposes (e.g., NATO, A and G)

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 2023, 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** | OMB No. 1545-0074
For use by alien individuals only.
Go to www.irs.gov/Form8843 for the latest information.

Department of the Treasury Internal Revenue Service | For the year January 1—December 31, 2024, or other tax year beginning _____, 20____, and ending _____, 20____ | Attachment Sequence No. **102**

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: _____

Popular types of US income

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

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

- ✘ Scholarship for tuition and related expenses
- ✘ Scholarship received from outside the US
- ✘ Money transferred from parents/relatives overseas
- ✘ Income 'earned' in their home country (investment income, rent, job before moving to US, etc.)
- ✘ Interest on regular savings account



Income documents

W2 - Deadline to receive – January 31st 2025

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

1042-S - Deadline to receive – March 15th 2025

- ✘ Taxable Scholarships/Stipends/Non-Degree Aid
- ✘ Income exempt by a tax treaty
- ✘ Royalty Payments
- ✘ Prize/Award/Miscellaneous foreign payments
- ✘ Available in Sprintax Calculus when generated

1099 Series - Deadline to receive – typically by end of March

- ✘ Rental income
- ✘ Investment Income
- ✘ Commissions
- ✘ Independent Contractor Services
- ✘ 1099-INT



Nonresident spouse and dependents

Same filing requirements as 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!



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



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:

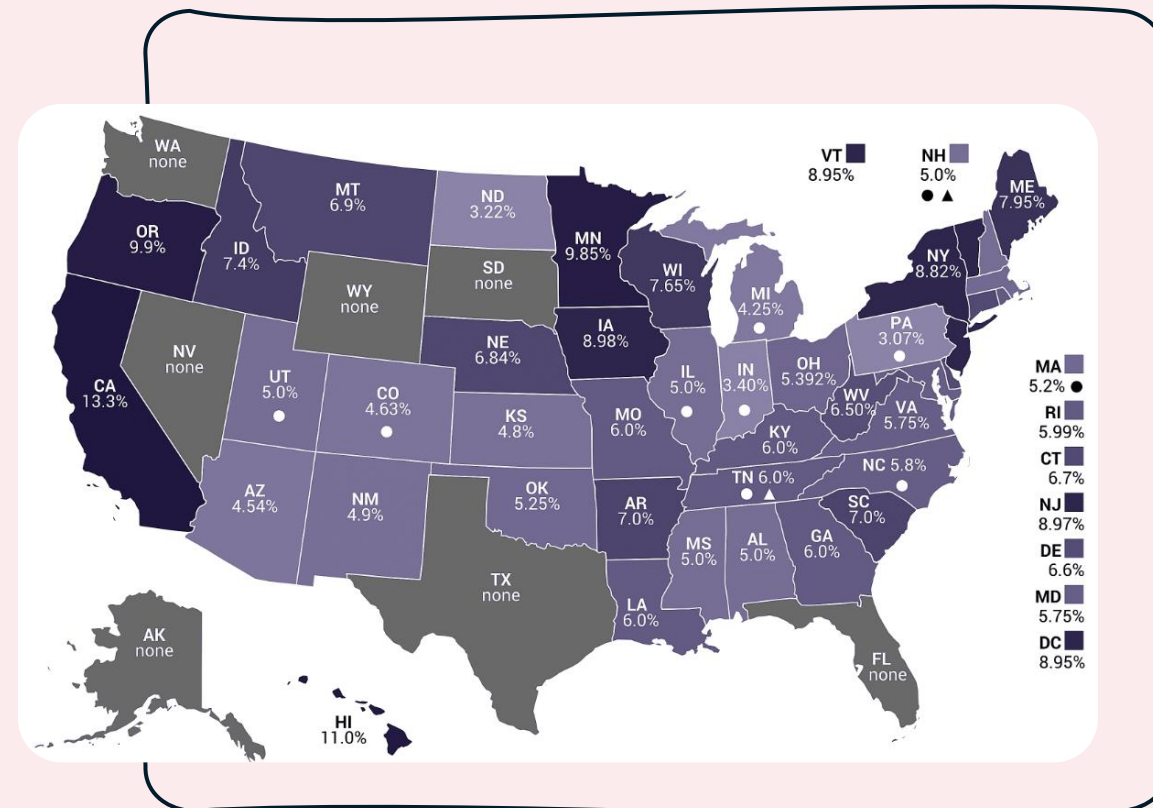
- ✘ Employer amends quarterly or annual tax return (941) and refund the FICA taxes back to the individual
- ✘ Individual can file a tax claim via Form 843 and 8316 to the IRS

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	6.2% Social security + 1.45% Medicare tax	6.2% Social security + 1.45% Medicare 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



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):

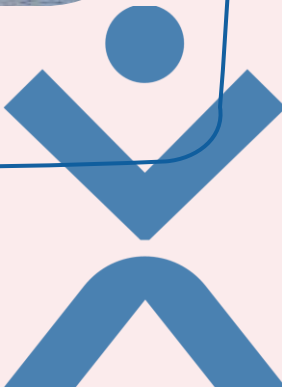
You are a full-year resident if your residence (domicile) is in Massachusetts or if you maintain a permanent place of abode in Massachusetts and during the year spend more than 183 days in the state



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)

- ✘ Required when filing 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

Individual Taxpayer Identification Number (ITIN)

✘ Instructions for applying for an ITIN while filing your tax return:

- ✘ When students are filing an ITIN application alongside a tax return, the responsible officer at the school can no longer certify the documents they are providing unless they are a certified acceptance agent.
- ✘ The following steps are advised if students are applying for an ITIN alongside your tax return. When mailing ITIN application, include:
 - ✘ 1040 NR (Your Federal tax return)
 - ✘ ITIN application (Form W-7 signed)
 - ✘ Attach a certified copy of the applicant's passport.
- ✘ If including a photocopy of their passport, it must be certified by one of the following*:
 - ✘ Certified Acceptance Agent or IRS official
 - ✘ The governmental department that issued the identification document.
 - ✘ The United States Embassy or Consulate (make a reservation before visit).

Form W-7
 (Rev. August 2019)
 Department of the Treasury
 Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number
 ▶ For use by individuals who are not U.S. citizens or permanent residents.
 ▶ See separate instructions.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.
Before you begin:
 • **Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).**

Application type (check one box):
 Apply for a new ITIN
 Renew an existing ITIN

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to get an ITIN to claim tax treaty benefit
 b Nonresident alien filing a U.S. federal tax return
 c U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return
 d Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ▶ _____

e Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ _____

f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
 g Dependent/spouse of a nonresident alien holding a U.S. visa
 h Other (see instructions) ▶ _____

Additional information for **a** and **f**. Enter treaty country ▶ _____ and treaty article number ▶ _____

Name (see instructions) Name at birth if different ▶	1a First name John	Middle name	Last name Smith
	1b First name N/A	Middle name N/A	Last name N/A

Applicant's Mailing Address
2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.
 757 3rd Ave, 20th Floor
 City or town, state or province, and country. Include ZIP code or postal code where appropriate.
 New York, NY 10017

Foreign (non-U.S.) Address
3 Street address, apartment number, or rural route number. Don't use a P.O. box number.
 EAST OF KAILASH,
 City or town, state or province, and country. Include postal code where appropriate.
 NEW DELHI, INDIA, 110065

Birth Information	4 Date of birth (month / day / year) 01 / 01 / 2000	Country of birth INDIA	City and state or province (optional) JAMMU	5 <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	6a Country of citizenship	6b Foreign tax ID number (if any)	6c Type of U.S. visa (if any)	

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!

CORRECTED

<small>FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number</small> The University 757 3rd Ave 20th Floor New York, NY 10017		<small>1 Payments received for qualified tuition and related expenses</small> \$ 41807.00	<small>OMB No. 1545-1574</small> <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div>	Tuition Statement
		<small>2</small>	<small>Form 1098-T</small>	
<small>FILER'S employer identification no.</small> 316025986	<small>STUDENT'S TIN</small>	<small>3</small>		Copy B For Student <small>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.</small>
<small>STUDENT'S name</small> John Smith		<small>4 Adjustments made for a prior year</small> \$	<small>5 Scholarships or grants</small> \$ 45581.30	
<small>Street address (including apt. no.)</small> EAST OF KAILASH		<small>6 Adjustments to scholarships or grants for a prior year</small> \$ 48.13	<small>7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2021</small> <input checked="" type="checkbox"/>	
<small>City or town, state or province, country, and ZIP or foreign postal code</small> NEW DELHI, INDIA, 110065		<small>8 Check if at least half-time student</small> <input checked="" type="checkbox"/>	<small>9 Checked if a graduate student</small> <input checked="" type="checkbox"/>	
<small>Service Provider/Acct. No. (see instr.)</small>	<small>10 Ins. contract reimb./refund</small> \$			

Form 1098-T
(keep for your records)
www.irs.gov/Form1098T
Department of the Treasury - Internal Revenue Service

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?

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

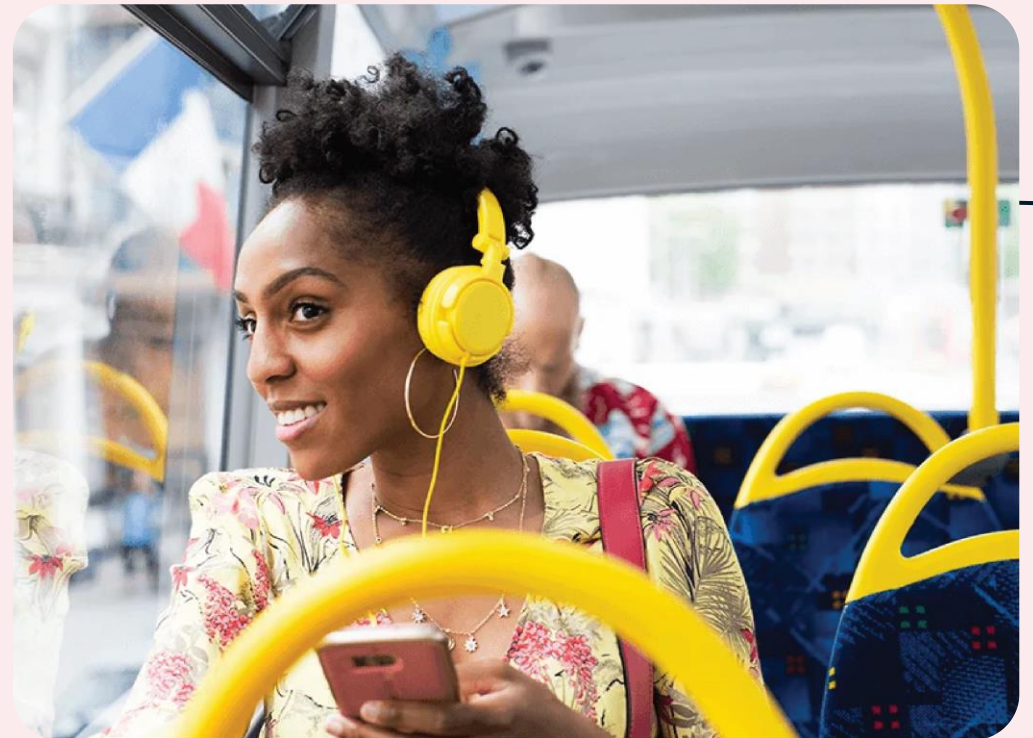
Misfiled...

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



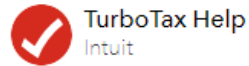
Implications of not filing

- ✘ 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 US.
- ✘ Not filing could **affect future immigration status** (like H1B, LPR)
- ✘ Fines, penalties and interest can accrue if the IRS are owed
- ✘ 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 helped over 12,000 nonresidents to amend their tax returns over the last 3 years



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.

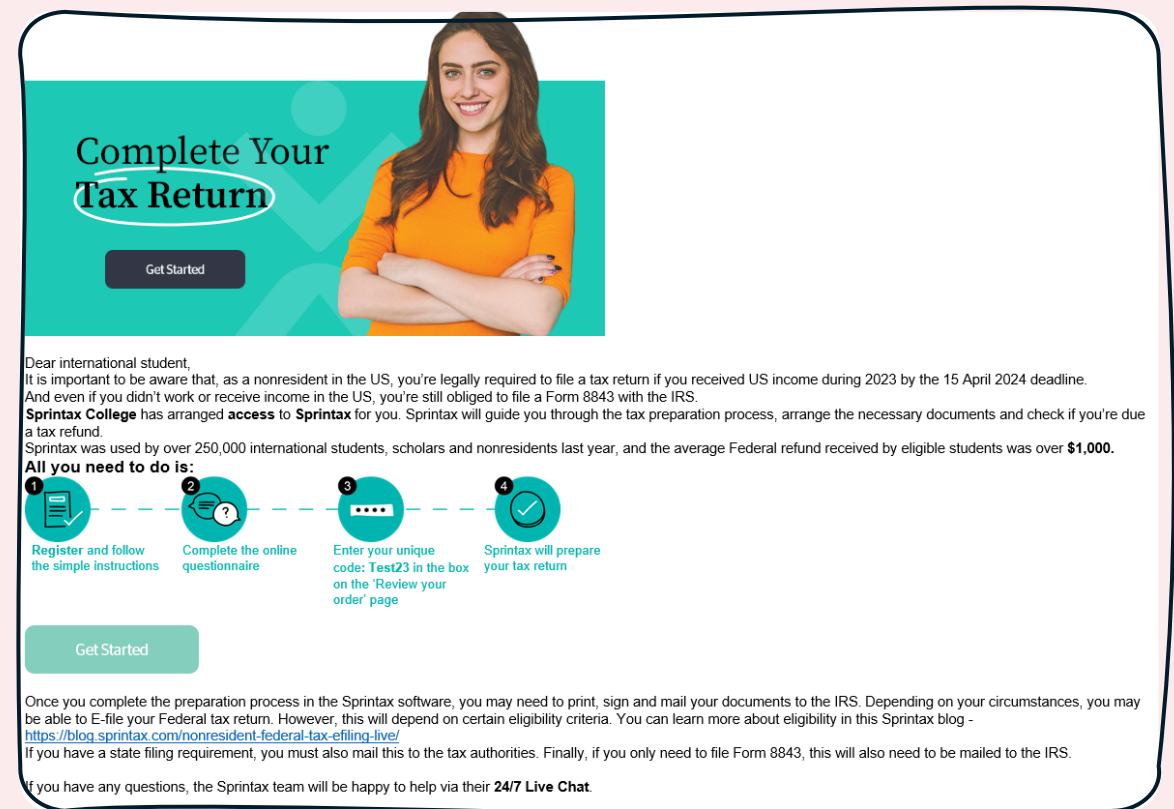
Please visit the [TurboTax/Sprintax site](#) for more info.

Using Sprintax



Email from school/institution

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



Complete Your Tax Return

Get Started

Dear international student,
It is important to be aware that, as a nonresident in the US, you're legally required to file a tax return if you received US income during 2023 by the 15 April 2024 deadline. And even if you didn't work or receive income in the US, you're still obliged to file a Form 8843 with the IRS.
Sprintax College has arranged **access to Sprintax** for you. Sprintax will guide you through the tax preparation process, arrange the necessary documents and check if you're due a tax refund.
Sprintax was used by over 250,000 international students, scholars and nonresidents last year, and the average Federal refund received by eligible students was over **\$1,000**.

All you need to do is:

- 1 Register and follow the simple instructions
- 2 Complete the online questionnaire
- 3 Enter your unique code: **Test23** in the box on the 'Review your order' page
- 4 Sprintax will prepare your tax return

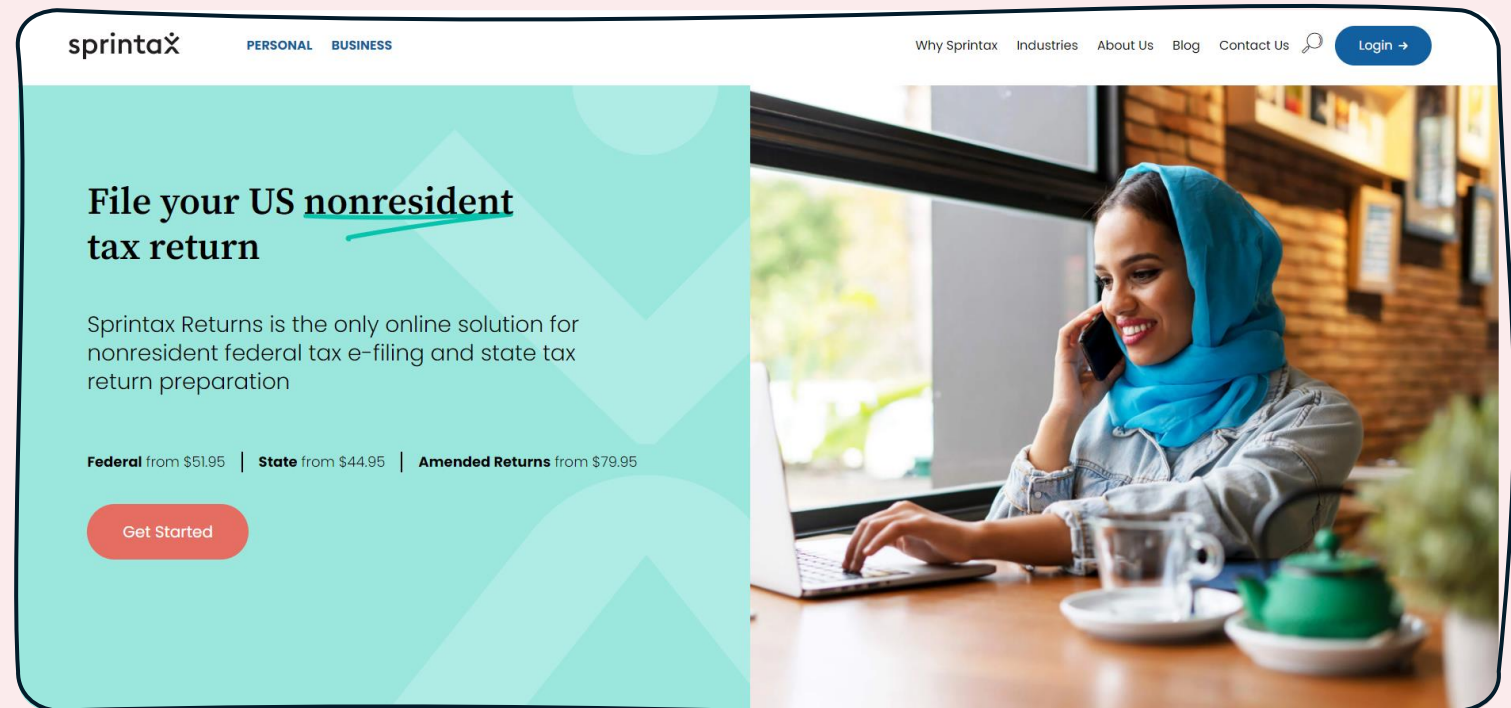
Get Started

Once you complete the preparation process in the Sprintax software, you may need to print, sign and mail your documents to the IRS. Depending on your circumstances, you may be able to E-file your Federal tax return. However, this will depend on certain eligibility criteria. You can learn more about eligibility in this Sprintax blog - <https://blog.sprintax.com/nonresident-federal-tax-filing-live/> if you have a state filing requirement, you must also mail this to the tax authorities. Finally, if you only need to file Form 8843, this will also need to be mailed to the IRS.

If you have any questions, the Sprintax team will be happy to help via their **24/7 Live Chat**.

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).

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Residency Status

Residency

You are here

- RESIDENCY
- Residency Status →
- 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 2023?
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 2023 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	12/26/2022
+ Add Visit		

Hi. Need any help?

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!

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Anna Fitzpatrick Tax Year 2022

progress 30%

W-2 forms [1]

Let's Talk Money

Instructions:

We recommend that you use Copy C of your W-2 form to complete your income and tax information. If the information in boxes 16-20 differs on copies B and C of your W-2 form, please attach copy C to your Federal tax return. DO NOT combine information from different forms. If your original W-2 does not have amounts in boxes 16-20 on two rows, do not enter any information on the second row below.

Upload a scan or photo of your income document
The uploaded file should contain only one page!

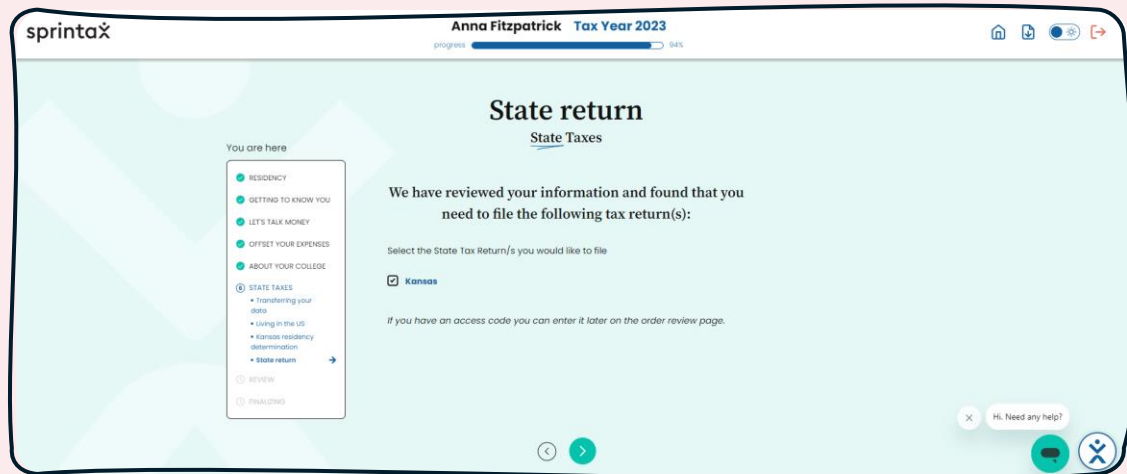
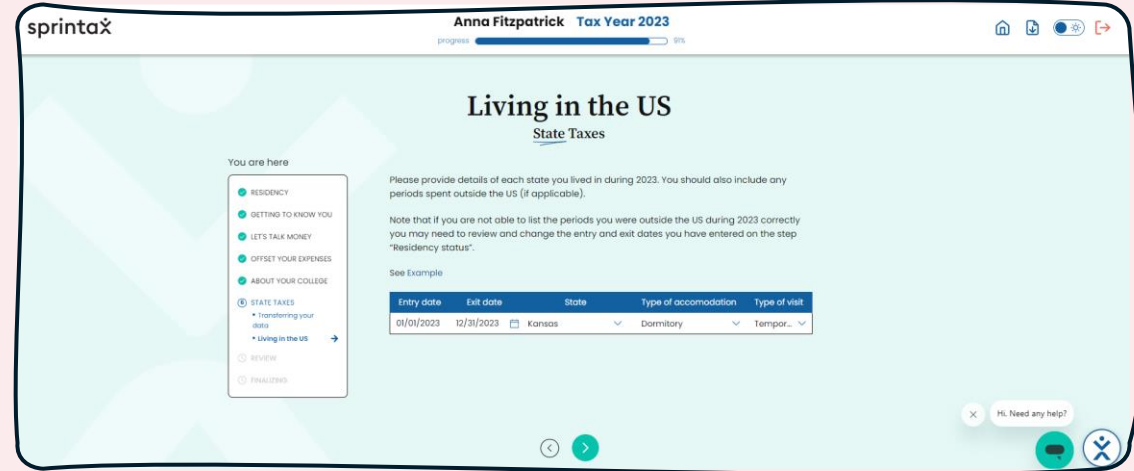
Drag your file here to start uploading.
OR
[Browse files](#)

Select employer type
Please Select

Employer's social security number 254-68-9065	OMB No. 1545-0048	
Employer identification number (EIN)	Wages, tips, other compensation	Federal income tax withheld

State taxes

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



- ✓ An example is shown where the system has identified that the student has a state filing requirement from Kansas

Order breakdown

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

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Review

Finalizing

You are here

- RESIDENCY
- GETTING TO KNOW YOU
- LET'S TALK MONEY
- OFFSET YOUR EXPENSES
- ABOUT YOUR COLLEGE
- STATE TAXES
- REVIEW
- FINALIZING**
 - Review

Order Name	Order Details	Amount	Status
FEDERAL RETURN	1040-104 Scholarship and fellowship grants Employment income Tax treaty exemptions (more)	\$ 51.95	
STATE RETURN (KANSAS)	Tax credits Exemptions and deductions Costs transferred from federal tax return.	\$ 44.95	REMOVE

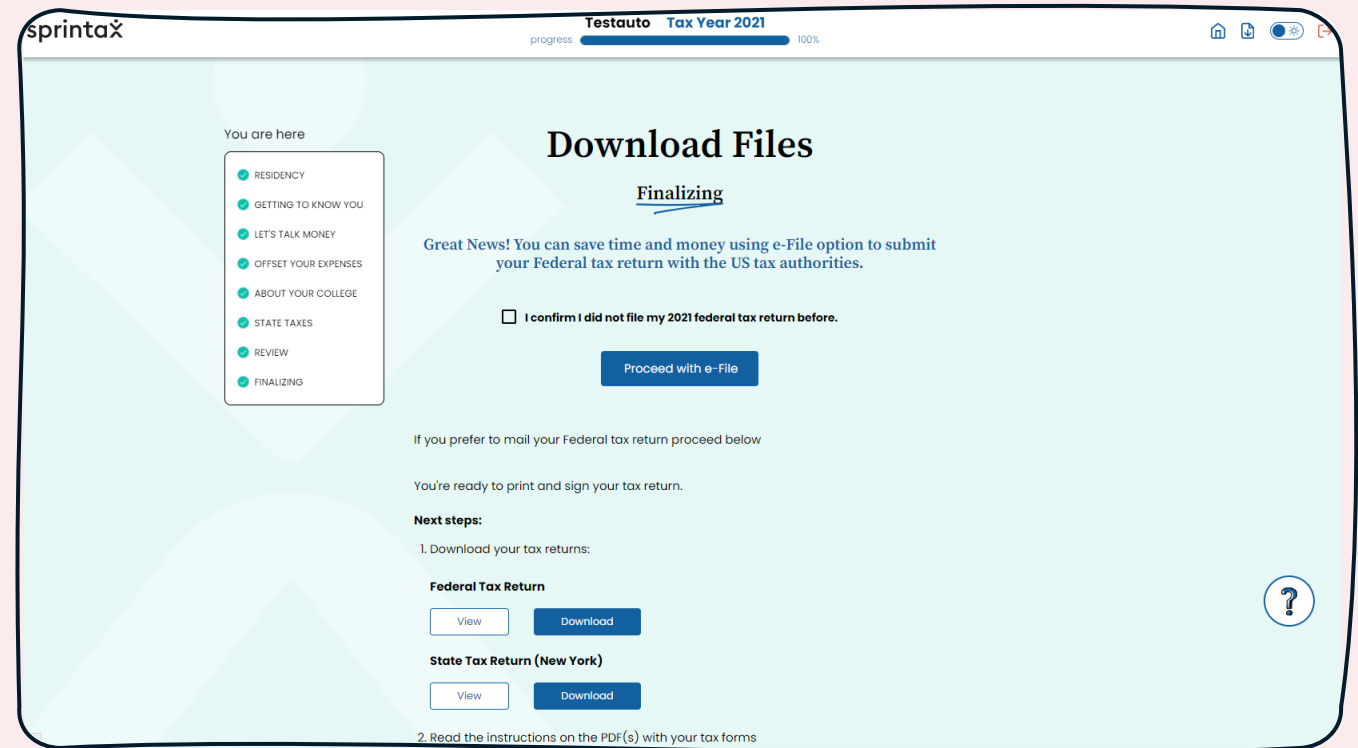
ACCESS CODE If your International Student Office has given you a code to access Sprintax please enter it here. ACCESS CODE VALIDATE

Total \$ 96.90

Note: An incorrect or missing identifying number (SSN/ITIN) on your tax return can increase your tax, reduce your refund, or delay your refund. Please ensure that you have provided the correct SSN or ITIN.

E-filing is available for federal returns

- ✓ The option to e-file is here for federal tax returns!
- ✓ Students will see the option to proceed with federal e-filing **if it is available to them**
- ✓ <http://blog.sprintax.com/nonresident-federal-tax-efiling-live/>



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** Department of the Treasury—Internal Revenue Service (99) **2024** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing separately (MFS) Qualifying widow(er) (QW)
 Check only one box. If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial: TEST Last name: AUTO Your identifying number (see instructions): 2 1 3 | 0 0 | 5 1 2 6
 Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: Individual Estate or Trust
 214 LEXINGTON AVE 21B
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
 NEW YORK NY 10108
 Foreign country name Foreign province/state/county Foreign postal code

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? Yes No

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	
					Child tax credit	Credit for other dependents
More than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business	1a Wages, salaries, tips, etc. Attach Form(s) W-2	1a 15000
	b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions.	1b 0
	c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	1c 19000
	2a Tax-exempt interest	2b Taxable interest
	3a Qualified dividends	3b Ordinary dividends
	4a IRA distributions	4b Taxable amount
	5a Pensions and annuities	5b Taxable amount
	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 Other income from Schedule 1 (Form 1040), line 10	8 0
	9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	9 15000
	10 Adjustments to income:	
	a From Schedule 1 (Form 1040), line 26	10a 0
	b Reserved for future use	10b
	c Scholarship and fellowship grants excluded	10c 0
	d Add lines 10a and 10c. These are your total adjustments to income	10d 0
	11 Subtract line 10d from line 9. This is your adjusted gross income	11 15000
	12a Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions	12a 2450
	b Charitable contributions for certain residents of India. See instructions	12b 0
	c Add lines 12a and 12b	12c 2450
	13a Qualified business income deduction from Form 8995 or Form 8995-A	13a
	b Exemptions for estates and trusts only. See instructions	13b
	c Add lines 13a and 13b	13c
	14 Add lines 12c and 13c	14 2450
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15 12550

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2021)



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
- ✘ Tax workshops and webinars



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Thanks for listening!

Any questions?

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