

HOW DO I FIND TAX FORMS?

All IRS forms are available from the IRS website at www.irs.gov. You can also call 1-800-829-3676.

WHICH FORMS DO I NEED?

This is a partial list of some of the forms that may be most useful for you.

Tax Nonresidents:

(If you use the GLACIER TAX PREP (GTP) program, in most cases, all of your tax return forms will be produced by the program.)

The forms you are most likely to use are listed below:

(Make sure you also read or download the instructions for each form.)

Form Number	Description of Form
1040NR or 1040NR-EZ	Tax Return form to be completed by a Non-resident with any U.S. income. Most people may use the shorter 1040NR-EZ. See 1040NR-EZ Instructions for list of those who must use the longer 1040NR.
8843	Short information form to be filed by most Non-residents with F-1, F-2, J-1, or J-2 status, including dependents. If you answer "yes" to Question 8 or 12, you probably should not complete this form and are <u>probably not</u> a non-resident.
W-7	Application for Individual Taxpayer Identification Number (ITIN) for those not eligible for a Social Security Numbers (SSN). SSN or ITIN required if: a:) You must file a 1040NR or 1040NR-E or b) If you are claiming dependents on your tax return (ITIN/SSN required for dependents.) (Most Non-residents may not claim dependents) or c) If you are claiming a tax treaty benefit. If Form 8843 will be filed alone, a number is not required. IMPORTANT: If filing W-7 with your tax return, consult CIE for current W-7 instructions before mailing your tax return.
4868	Application for extension of time to file a tax return (Any income tax must still be paid on time.)
Schedule C (Form 1040) or C-EZ	Complete if you were self-employed or worked as an independent contractor. Examples: F-1 student on OPT receives a 1042-S showing non-salary income or a 1099 (and not W-2) for work done; or scholar is paid honorarium. (Non-residents should not receive Form 1099, but they sometimes get one in error, instead of a 1042-S)
3903	Form required if you are adjusting your taxable income for moving expenses. (Does <u>not</u> normally apply to students.)
2441	Tax Credit for childcare expenses. Only available if you claim your child as a dependent. Only Non-residents from Canada, Mexico, and Korea, and some students from India, may do this.
8840	This form is used to show a closer connection with another country, and to request permission to file as a non-resident in spite of the substantial presence test. This is only possible if you spent less than 183 days in the U.S. in 2015. Most international students and scholars will NOT be filing this form.
843	This form is used to request a refund of Social Security (FICA/Medicare) tax withheld by mistake. First you should ask your employer to give the money back. <u>Only</u> if they refuse, you may file a Form 843. Do not mail with your tax return.
1040X	Use this form if you have already filed a tax return and must now file a corrected form

We also suggest that you download and/or read IRS Publications 519 and 901.

See Page2 for tax forms used by Tax Residents

Tax Residents:

All tax forms are available at www.irs.gov

If you use a software program, such as those available on the IRS website (<http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free>) the program will print the necessary forms for you. However, it will probably not include any tax treaty benefits.

Remember to read and/or print instructions for each form you use.

Form Number	Description of Form
1040, 1040A, or 1040EZ	Tax Return form to be completed by a Tax Resident. Most students and scholars who are tax residents can use the 1040EZ or the 1040A. Use the 1040A (or the 1040 long form) if you have children or other non-spouse dependents, or if you are claiming any tax credits (such as the education credit) or deductions/adjustments to your income.
8833 plus Page 2 of the 1040NR-EZ	Fill out these forms if you are claiming tax treaty benefits. (Note: IRS regulations do not require the Form 8833 for students, professors, and researchers. However, we suggest that you complete the form to clarify that you are using treaty benefits.) <i>If you claim treaty benefits, send your tax return to the address used for <u>Non-resident Tax Returns</u>.</i>
Schedule C (Form 1040) or C-EZ	Complete if you were self-employed or worked as an independent contractor. Examples: F-1 student on OPT receiving a 1099 (and not W-2) for work done or a scholar who is paid an honorarium.
W-7	Application for Individual Taxpayer Identification Number (ITIN) only for those not eligible for a Social Security Numbers (SSN). SSN or ITIN required if: a:) You must file a 1040, 1040A, or 1040-EZ or b) If you are claiming dependents on your tax return (SSN/ITIN required for spouse and dependents.) or c) If you are claiming a tax treaty benefit. IMPORTANT: If filing W-7 with your tax return, take your W-7 and completed tax return to the IRS office in Knoxville or other certifying IRS office. See separate CIE handout for details.
4868	Application for extension of time to file a tax return (Any income tax must still be paid on time)
8863	Form for claiming education credit (reduction in taxes based on payment for tuition and fees.).
1098-T	Issued by the UT Bursar to enrolled UT students. Tax Residents may be able to use this form, with Form 8863 to claim an education credit. (Non-residents will not do this.)
3903	Form required if you are adjusting your taxable income for moving expenses. (File with Form 1040) (Does not normally apply to students.)
2441	Tax Credit for childcare expenses (if filing Form 1040 long form)
1040X	Use this form if you have already filed a tax return and must now file a corrected form

If your 2016 adjusted gross income was less than \$53,505, see IRS Publication 596 to see if you can take the “Earned Income Credit” (a reduction of income tax). You (and probably your spouse) will need Social Security Numbers) (See Page 2)

See Page 1 for tax forms used by Tax Non-residents