

RESOURCES FOR NON-RESIDENT AND INTERNATIONAL TAX QUESTIONS

- Websites:**
- 1) US Internal Revenue Service (IRS website): www.irs.gov
For IRS forms, publications, and information
 - 2) UTK CIE website: <http://international.utk.edu/tax-information/>
Look for "Tax Handouts"

IRS Publications

All IRS Publications and forms are available at www.irs.gov

Publication 519:	<u>U.S. Tax Guide for Aliens</u>
Publication 901:	<u>U.S. Tax Treaties</u>
Instructions for:	<u>Form 1040NR and 1040NR-EZ (for Non-residents)</u>
Instructions for:	<u>Form 1040 (for Residents)</u>
Publication 515:	<u>Withholding of Tax on Nonresident Aliens and Foreign Corporations</u>
Publication 597:	<u>Information on the US-Canada Income Tax Treaty</u>
Publication 521:	<u>Moving Expenses</u>
Publication 535:	<u>Business Expenses</u>
Publication 463:	<u>Travel, Entertainment, and Gift and Car Expenses</u>
Publication 910:	<u>Guide to Free Tax Services</u> (A good source of general information; includes a list and description of all other IRS publications)
Publication 970	<u>Tax Benefits for Education</u>
Publication 1915	<u>Understanding Your IRS individual Taxpayer Identification Number ITIN</u>

IRS Offices and Phone Numbers

There is an IRS Office in downtown Knoxville, located in the Duncan Federal Building, at the corner of Locust and Cumberland (710 Locust Street; Telephone 865-545-4794). IRS Employees are not able to answer questions about Nonresident laws or tax treaties, but they can answer most questions if you are a tax Resident. They also have some forms and publications, answer very general questions (such as "Why did I not get my refund?") or assist with some special problems. ***They will also accept ITIN applications for and "authenticate" the copy of your passport so you do not have to send it with your application.*** (See separate handout on ITIN applications)

For general questions: (800) 829-1040; If you are a Tax Nonresident, ask for the Nonresident Specialist
If calling from outside the U.S.: (215) 516-2000 (Choose Option "2") (This is not a toll-free number)
To request forms: (800) 829-3676 or download from www.irs.gov
Taxpayer Advocate Service: (615) 250-5000 (in Nashville, TN) or (877) 777-4778
Call this number if you have a problem with your tax return or with IRS and other IRS resources have not been able to solve your problem. Do not call with general questions.
Recorded information: (800) 829-4477 (Recorded information on a variety of topics. See Publication 910 for a list of topics.)

VITA and Free File Service

There are a number of Volunteer Income Tax Assistance (VITA) locations in Knoxville and Oak Ridge, sponsored by the IRS. Volunteers are available at these sites to help with relatively simple tax returns, if your income is under \$54,000 per year. The Knoxville IRS Office should be able to provide information about VITA sites, or you can call 800-906-9887 and ask for the nearest VITA site.

Many of these volunteers will probably not be familiar with non-resident tax laws. The UT VITA site at the International House can help with **Non-resident** questions on Mondays from 5pm-7pm and Thursdays from 6pm-8pm.

If your 2016 income was \$64,000 or less, you may be able to use free software available on the IRS website. Look for the information on "Free File". **This software may only be used by Tax Residents.** Nonresidents should use GLACIER TAX PREP (GTP) or other software designed for Nonresidents.

Other Resources

Arctic International

1730 Rhode Island Avenue, NW, Suite 210

Washington, DC 20036

202-756-4801

<http://www.arcticintl.com>; <http://www.arcticintl.com/gtp.asp>

Log on to Glacier Tax Prep at www.glaciertax.com

Arctic International produces GLACIER TAX PREP, a tax software package for completing non-resident tax returns.

Important!

UT has purchased a license for the GLACIER TAX PREP software for the tax year 2016 for use by The University of Tennessee, Knoxville and UTIA students and scholars. Information about obtaining a password will be sent to UT students and scholars by e-mail. Contact international@utk.edu if you did not receive one and explain your connection to UTK in 2016.

Persons who are not associated with The University of Tennessee, Knoxville may purchase an individual GLACIER TAX PREP license for \$39. See information at <https://www.glaciertax.com/>

Tennessee Taxpayer Project (not an IRS Office)

Oak Ridge, TN

1-866-481-3669 (Toll free call)

This office, run by the Legal Aid Society, provides free assistance for unusual tax problems. For example, if you receive a letter saying you owe penalties or made a mistake on your return, or if the IRS wants to conduct an audit, you may want to contact the Tennessee Taxpayer Project. However, if you are not a U.S. Citizen or Permanent Resident, assistance may be limited. They do not prepare Tax Returns.

Paid Professionals who can complete, or assist with, tax returns:

(Note: The University of Tennessee does not endorse or recommend any tax professional)

Paula N. Singer, Attorney

Two Newton Place

255 Washington Street, Suite 340

Newton, MA 02458-1634

617-964-0500 or 1-800-829-4768

www.vacovec.com

Gary Carter (Certified Public Accountant)

4445 West 77th Street, Suite 250

Edina, MN 55435

952-224-2888

<http://www.form1040nr.com/index.php>

There are many private preparation services available in Knoxville. Fees at these services are probably lower than those charged by attorney or CPA. These services may be very useful for someone filing as a Tax Resident, but note that most tax preparers are not familiar with NonResident tax laws; ask if they have a preparer who specializes in NonResident issues. One of the largest tax services is H&R Block. Their premium office states that they are prepared to help with non-resident tax returns:

H&R Block Premium Office

308 N. Peters Road, Suite #140 (Advantage Place Building)

Knoxville, TN

865-693-1454 (You must have an appointment)