

# NoRTH & NRVTAP International Tax Clinic

## DIY-Taxes using TaxSlayer

An IRS FSA (Facilitated Self-Assistance) Tax Clinic

This guide is intended to assist in preparing tax year 2022 federal income tax returns for nonresident aliens.

This special circumstances guide covers:

Investment transactions – interest, stock dividends, and stock sales

You are responsible for completing your tax return with your investment transactions. ISP is not able to assist besides reviewing the very basics of your NRA tax return that doesn't include any special circumstances like investment transactions.

# IRS Required Disclosures

Your  
**Civil Rights**  
are  
**PROTECTED**

Sus Derechos Civiles  
están **PROTEGIDOS**



In accordance with federal law and the Department of the Treasury – Internal Revenue Service policy, discrimination against taxpayers on the basis of race, color, national origin (including limited English proficiency), disability, sex (in education programs or activities), age or reprisal is prohibited in programs and activities receiving federal financial assistance.

Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency may request language assistance to access service.

De acuerdo con la ley federal y la política del Departamento del Tesoro - Servicio de Impuestos Internos, la discriminación contra los contribuyentes basada en raza, color, origen nacional (incluso el dominio limitado del inglés), discapacidad, género (en los programas educativos o actividades), edad o represalia, está prohibida en los programas o actividades que reciben asistencia financiera federal.

Los contribuyentes con una discapacidad pueden solicitar acomodo razonable y contribuyentes con un dominio limitado del inglés podrán solicitar asistencia con el idioma para tener acceso al servicio.

**Operations Director,  
Civil Rights Division**  
Internal Revenue Service  
Room 2413  
1111 Constitution Avenue, NW  
Washington, DC 20224



If a taxpayer believes he or she has been discriminated against, a written complaint should be sent to the address referenced within. For all other inquiries concerning taxpayer civil rights, contact us at the mailing address or e-mail us at [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov)

Do not send tax returns or other tax-related information to the Civil Rights Division office or e-mail address.

Si un contribuyente cree que él o ella ha sido discriminado, debe enviar una queja por escrito al IRS, a la dirección de referencia. Para todas las demás consultas relacionadas a los derechos civiles del contribuyente, comuníquese a la dirección que aparece a la izquierda o envíenos un correo electrónico a [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov)

No envíe declaraciones de impuestos u otra información que no esté relacionada con los derechos civiles, a la oficina de la División de Derechos Civiles o al correo electrónico.

## VITA/TCE Free Tax Programs

The mission of these programs is to provide free basic tax return preparation for low-to-moderate income and elderly taxpayers. This also includes taxpayers with disabilities, limited English proficiency and the Military.

Volunteers participating in these programs must sign a Form 13615, Volunteer Standards of Conduct Agreement - VITA/ TCE Programs. These agreements require them to provide high quality service and uphold the highest ethical standards.

While the IRS is responsible for providing oversight requirements to Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, these sites are operated by IRS-sponsored partners who manage IRS-required site operations and volunteer ethical standards. In addition, the locations of these sites may not be in or on federal property.

To report unethical behavior to IRS, e-mail us at [wj.voltax@irs.gov](mailto:wj.voltax@irs.gov)



## Programas de Impuestos Gratuitos Ofrecidos por VITA/TCE

El Servicio de Impuestos Internos (IRS, por sus siglas en inglés), patrocina los programas de Asistencia Voluntaria al Contribuyente para la preparación de los Impuestos sobre el Ingreso (VITA, por sus siglas en inglés), y el de Asesoramiento Tributario para las Personas de Edad Avanzada (TCE, por sus siglas en inglés).

La misión de estos programas es proporcionar la preparación gratuita de las declaraciones de impuestos sencillas a los contribuyentes de ingresos bajos a moderados y contribuyentes de edad avanzada. Esto incluye también a los contribuyentes con discapacidades, aquéllos con dominio limitado del inglés y la milicia.

Aunque el IRS es responsable de proporcionar los requisitos de supervisión para los programas de Asistencia Voluntaria al Contribuyente (VITA) y de Asesoramiento Tributario para las Personas de Edad Avanzada (TCE), estos sitios son operados por socios patrocinados por el IRS que administran las operaciones requeridas por el sitio y los estándares de ética de los voluntarios. Además, es posible que las ubicaciones de estos sitios no estén en la propiedad federal.

Los voluntarios que participan en estos programas, tienen que firmar el Formulario 13615, Volunteer Standards of Conduct Agreement - VITA/ TCE Programs (Acuerdo de los estándares de conducta de los voluntarios de los programas de VITA/TCE), en inglés. Estos acuerdos exigen que ellos proporcionen un servicio de alta calidad y mantengan los más altos estándares éticos.

Para denunciar un comportamiento no ético al IRS, envíenos un correo electrónico a [wj.voltax@irs.gov](mailto:wj.voltax@irs.gov)

# WARNING!

- The TaxSlayer software is not “smart”!
  - Just because you can create a return that shows a particular amount of tax owed or a refund, or any number in any particular spot, does NOT mean that the return is correct.
- It is your responsibility to correctly prepare your tax return.
  - When you sign to send it in, you are signing under penalties of perjury that the return is true, correct, and complete.
  - We have provided aides to assist you in this process, and opportunities to talk to trained volunteers about how to prepare your return, but ultimately it is up to you to ensure that your return is correct.
  - As an IRS VITA clinic, the volunteers and organizations who assist you are not liable for any incorrect information in your return.
  - If the return you prepare is incorrect, YOU will be responsible for any additional tax, interest, or penalties that you may owe the IRS / MN Department of Revenue.

# Tax Process Overview

- **Step 1: Get Organized**

- Gather your income documents
- Confirm your return is in scope

- **Step 2: Prepare Your Return**

- **Option 1: Personalized Guide**

- Create your Personalized Guide using our free tool
- Prepare your return using the personalized guide

- **Option 2: Use general guides**

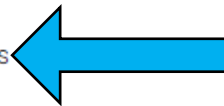
- Confirm your federal tax residency status for 2022. You can use our free [Am I A Nonresident Alien?](#) tool.
- Determine if you need to file a tax return
- Determine your treaty benefits. You can use our free [What Are My Treaty Benefits?](#) tool.
- Determine which scenario(s) apply to you
- Prepare your return using the basic scenario
- Update your return with any special circumstances scenarios

- **Step 3: File Your Return**

- E-file your return
- Paper file (if you can't e-file)

Create a personalized guide and you'll only get the steps and pages that you need to prepare and file your federal and state tax returns!

You should be here in the tax process



# Special Circumstances Scenarios

- We have broken out our state tax return preparation into separate guides. We have guides for the following states:
  - Minnesota, Pennsylvania, North Carolina, California, Maryland
- The following scenarios are intended to expand the federal and state tax return preparation process for nonresident aliens who have the following special circumstances:
  - Minnesota Property Tax Refund
  - Working in multiple states
  - Investment transactions – Interest, Dividends, Capital Gains
  - Wage Income with No 1042-S, or Your Treaty Benefits DO NOT MATCH
  - Scholarship or Fellowship Income Not Reported on a 1042-S
  - Charitable Contributions
  - Student Loan Interest
  - Dependents
  - IRA/401(k) Distributions
- **If one or more of these special circumstances applies to you, FIRST complete this basic scenario, and THEN complete the guides for any special circumstances that apply.**

# Out of Scope Income & Situations

- Income over \$73,000 Note: this is a software limit, and you won't be able to prepare a return if your income is over this amount.
  - We have access to another free software package that does not have an income limit but does have other restrictions. Contact us at [taxassistance@nrvtap.com](mailto:taxassistance@nrvtap.com) and we will determine if it would work for you, and provide access if it does.
- Some state income tax returns. We support MN, CA, PA, NC, and MD returns. The software supports all of the other states, but we can't help you do them
- Treaty benefits for income types other than wages, scholarships, dividends, and capital gains
- Capital gains. We provide a guide for entering transactions for stock and mutual fund sales, but cannot provide assistance with this type of income at our appointments.
- Self-employment Income (1099-NEC or 1099-MISC)
- Income earned outside of the U.S.
- Amended returns
- Prior Year (2021 or earlier) Returns. The software only does 2022 returns.
- Cryptocurrency
  
- If you have a type of income that is out of scope you can still use TaxSlayer to prepare your return, but we will not be able to provide guidance about the out of scope income.
- You can find reference materials for preparing your federal return / reporting out of scope income here:
  - <https://www.irs.gov/>

Generally, for nonresident aliens on F/J/M/Q visas, income from investments will be taxed at 30%, and be reported on Form 1040-NR Schedule NEC.

# Before we return to TaxSlayer, please gather your income documents for your investment transactions

- Bank interest is reported on a form 1099-INT
  - Note that bank interest – interest from a checking or savings account, including bonus interest for opening an account is NOT taxable
    - If you only have bank interest you do not have a taxable transactions that you are required to report.
    - However, if you had tax withheld from your bank interest, you can report it and claim a refund of that tax withheld.
  - If the IRS was delayed in sending you your refund, they will pay you interest on your refund amount.
    - The IRS will send a 1099-INT form to you to show the amount of this interest.
    - You must report this interest as income.
  - Investment interest, such as from a government or company bond, is taxable.
    - This type of interest is out of scope for the VITA clinic. Please see IRS instructions for how to report this: <https://www.irs.gov/pub/irs-pdf/i1040nr.pdf>



# Before we return to TaxSlayer, please gather your income documents for your investment transactions

- Stock dividends are reported on a form 1099-DIV
  - Note that there can be treaty benefits for some stock dividends, but the benefits are extremely limited.
    - Please review the My Treaty Benefits tool results carefully if you have stock dividends.
    - If it appears that you qualify for a special treaty tax rate, you should confirm this by reviewing the relevant treaty paragraph(s).
- Stock Sales are reported on a form 1099-B
  - If you only purchased stocks you do not have a taxable transaction to report.
  - If you sold stocks then you will have a capital gain (or loss) to report.
  - You will need the records of both the purchase and sale of your stock to report the transaction on your tax return.
    - Usually, but not always, these are both listed on the 1099-B form.
  - Note that there can be treaty benefits for some stock sales, but the benefits are extremely limited.
    - Please review the My Treaty Benefits tool results carefully if you have stock dividends.
    - If it appears that you qualify for a special treaty tax rate, you should confirm this by reviewing the relevant treaty paragraph(s).

Macalester tax clients should have used GLACIER and GTP to confirm that you are NRA for tax purposes. You can only use TaxSlayer software if your NRA for tax.

If you want to you can also access same information about tax residency after creating an account at this special NRA tax site, <https://www.nrvtap.com/>, by using their Am I Nonresident Alien tool, <https://tools.nrvtap.com/aminra>.

# Have you checked your treaty benefits?

Select Visa: F-1 Student  
Select Country of Tax Residency: Ireland  
Select Federal Tax Residency: Nonresident Alien

Did you receive dividends from U.S. Corporations: Yes  
Did you have capital gains from sales of U.S. stocks: Yes

[Check Treaty Benefits](#) [Clear Treaty Benefits](#)

You are not eligible for any treaty benefits for scholarships or fellowships under (Code 16)

You are not eligible for any treaty benefits for wages under (Code 20)

Capital Gain Tax Rate and Limit	
Treaty Rate (%)	Treaty Article
0	13(5)

You must review all paragraphs of the treaty article to fully ensure that all conditions are met. Some treaties limit the benefit based on items like the percentage of stock ownership held, types of assets held by the corporation, etc. You can access the list of tax treaties here: [You can access the list of tax treaties here:](#)

If a nonresident alien is physically present in the U.S. for less than 183 days during the tax year, none of the capital gains from these sales are taxable. The days counted for excludable gains consider all days of presence, regardless of exempt days based on visa status under IRC 57701(b).

If the nonresident is present in the U.S. for 183 days or more, generally the rate of tax on the gain is 30% unless a treaty tax rate applies.

This income is reported on 1040-NR, Schedule NEC, Tax on Income Not Effectively Connected With a U.S. Trade or Business, NOT on Schedule D, Capital Gains and Losses, nor on the income section of Form 1040-NR. Capital losses of nonresident aliens may only offset other capital gains. (Capital losses of nonresident aliens cannot be used against other income, nor can they be carried forward to another tax year.)

Macalester tax clients should have used GLACIER and GTP to confirm that you are NRA for tax purposes. You can only use TaxSlayer software if your NRA for tax.

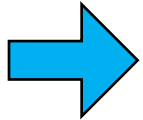
If you want to you can also access same information about tax residency after creating an account at this special NRA tax site, <https://www.nrvtap.com/>, by using their Am I Nonresident Alien tool, <https://tools.nrvtap.com/aminra>.

# Have you checked your treaty benefits?

Dividend Rate Gain And Limit	
Treaty Rate (%)	Treaty Article
15	10(2)

Generally, dividend income from investments in U.S. corporate stock is considered FDAP (Fixed, Determinable, Annual or Periodic) income, NOT effectively connected to the taxpayer's U.S. trade or business and is therefore taxable at a 30% rate on Form 1040-NR, Schedule NEC, NOT on the front income section of the form.

You must review all paragraphs of the treaty article to fully ensure that all conditions are met. [You can access the list of tax treaties here:](#)



Special statement - mm : The rate applies to dividends paid by a regulated investment company (RIC) or real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is (a) an individual (or pension fund, in some cases) holding not more than a 10% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT's stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified.

**Use the guide for Basic Scenario 3 to prepare your return.**

Use the special circumstances scenario for Investment Transactions to report this income.

We strongly recommend that you print your results or take screenshots for reference.

[Print Results](#)

# Do you have more than 25 Stock Trade Transactions?

- If so, TaxSlayer will not be able to e-file your return. You are still required to report all of your stock trade transactions. Here are 3 options for how you can proceed:
  1. Enter all of your transactions into TaxSlayer, and then paper file your federal and state returns. This works, and is the lowest cost and simplest option. However, the IRS is very behind in processing paper returns, so it will likely take 6-12 months for you to get any refund. MN is much faster, and will process your return in a few months. If you owe tax then the delay isn't a problem so long as you file your return by the due date.
  2. Enter your transactions as one summary (total cost, total sales value, total gain) in TaxSlayer. In the description you should say "Summary transaction, detailed information paper filed with form 8453". You then need to fill out a [form 8453](#), and then send that in with the detailed listing of your individual stock transactions. Your 1099-B should have the information you need to send in. You can then e-file your return in TaxSlayer, but you must MAIL the 8453 and supporting documents within 3 days of e-filing your return. This may enable you to get your refund faster than paper filing your return, but it may make it even slower if they cannot connect your information and 8453 with your return, and send you a letter to try to correct the discrepancy. The additional cost for this option is minimal - your time + the cost of printing and mailing the forms and documents.
  3. Alternatively, you can seek paid professional assistance to prepare your tax returns. Most professional tax software systems will either not have this transaction limit, or allow for electronic attachment of your supporting documents when e-filing. This would likely be the fastest method for you to get a refund, but it will be the most expensive. As an IRS VITA clinic we cannot recommend a paid preparer to you. You can contact ISSS, or look at the [ISSS website](#) as they have some information out there.

# Accessing TaxSlayer – Make sure the link takes you here.

## Welcome to the TaxSlayer VITA/TCE self-prep kiosk

- No current year preparation or electronic filing Fees
- Unlimited current year states
- Access to prepare and e-file 1040-NR
- Access to prepare and e-file 1040PR

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For assistance while completing your return, please contact the free tax assistance program where you received the referral link to this software. They have IRS-certified specialists available to assist you.

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Click the Continue button to create a new account or login with an existing account.

CONTINUE

To access the special Macalester TaxSlayer program, please use this link only - any other link and you will pay to file your taxes.  
<https://www.taxslayer.com/v.aspx?rdr=/vitafsa&source=TSUSATY2022&sidn=30011096>

**Do NOT go to the main TaxSlayer website.**  
**Your only option on that site will be to pay for your return.**  
**You MUST use the link in the member section of the NRVTAP website.**

You will not be charged a fee if you are using the proper link.

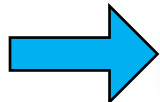
# Log into your TaxSlayer account



## Log in

Need a TaxSlayer account? [Create account.](#)

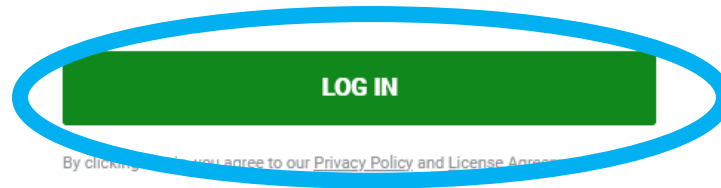
Username



Password



[Forgot Username](#) | [Forgot Password](#)

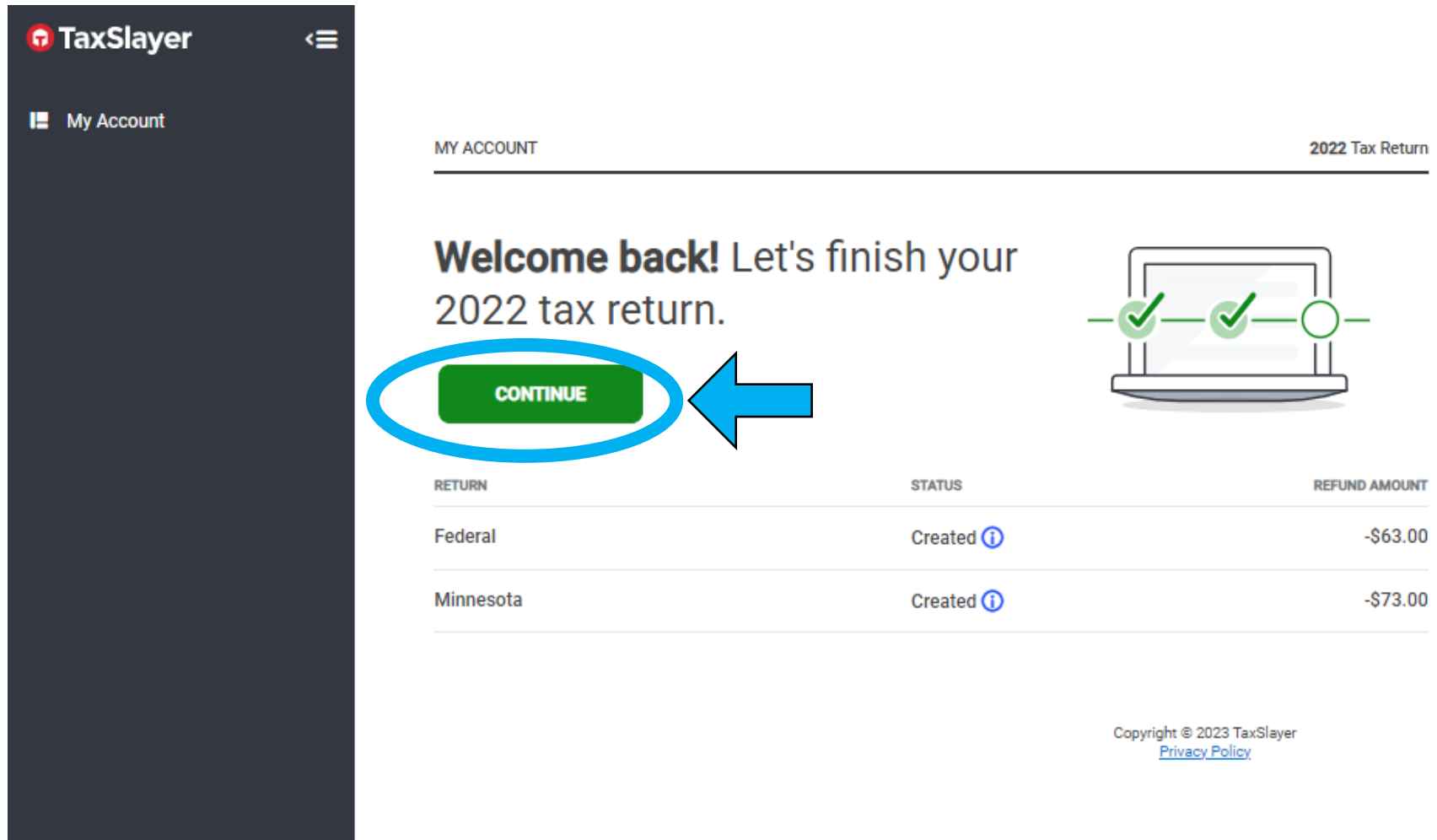


**LOG IN**

By clicking **LOG IN**, you agree to our [Privacy Policy](#) and [License Agreement](#).

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# You should have a federal and a state return



The screenshot shows the TaxSlayer mobile app interface. The top navigation bar includes the TaxSlayer logo and a 'My Account' menu. The main content area displays a 'Welcome back!' message and a 'CONTINUE' button, which is highlighted with a blue circle and a blue arrow. To the right of the message is an illustration of a laptop with a progress bar showing two completed steps (green checkmarks) and one pending step (white circle). Below the message is a table with three columns: RETURN, STATUS, and REFUND AMOUNT. The table lists two returns: Federal and Minnesota, both with a status of 'Created' and a refund amount of -\$63.00 and -\$73.00, respectively. At the bottom right, there is a copyright notice for 2023 TaxSlayer and a link to the Privacy Policy.

MY ACCOUNT 2022 Tax Return

**Welcome back!** Let's finish your 2022 tax return.

**CONTINUE**

RETURN	STATUS	REFUND AMOUNT
Federal	Created ⓘ	-\$63.00
Minnesota	Created ⓘ	-\$73.00

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[Privacy Policy](#)

You'll probably be automatically taken to the last step you completed.

**TaxSlayer** 2022 | AMERICAN PLEDGE Help & Support ?

## State Return

**!** If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

**+** Add Another State Return

<b>Minnesota</b> Resident	<b>+</b> Property Tax Refund	...
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**CONTINUE**

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# Entering Interest from the IRS on a Tax Refund

If you didn't receive interest on a tax refund, skip to the next section.

If you received less than \$10 of interest the IRS will not send you the separate form. You still need to report the interest, and can follow the instructions on the next pages.

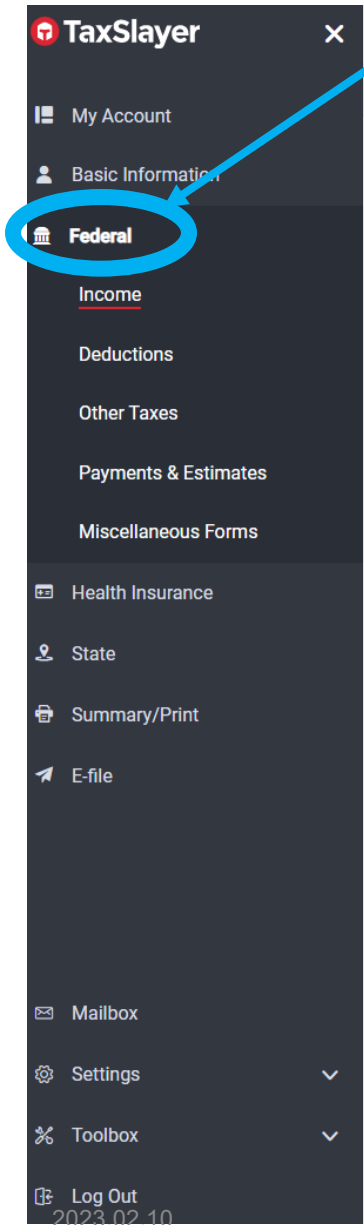
The form might look a little different, but it will say on it 1099-INT, and the interest will be reported as box 1 amount.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		<b>2021</b> Form 1099-INT	<b>Interest Income</b>
		1 Interest income				
		PAYER'S TIN	RECIPIENT'S TIN	2 Early withdrawal penalty		
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations	4 Federal income tax withheld	5 Investment expenses	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession			
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest			
FATCA filing requirement <input type="checkbox"/>		10 Market discount	11 Bond premium			
		12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond			
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.		
Form 1099-INT (keep for your records)					\$	

www.irs.gov/Form1099INT      Department of the Treasury - Internal Revenue Service

Click on Income in the Federal Section



The sidebar contains the following items from top to bottom: TaxSlayer logo with a close button, My Account, Basic Information, **Federal** (circled in blue), Income (underlined), Deductions, Other Taxes, Payments & Estimates, Miscellaneous Forms, Health Insurance, State, Summary/Print, E-file, Mailbox, Settings, Toolbox, and Log Out with the date 2023.02.10.

2022 | AMERICAN PLEDGE Help & Support ?  
Federal \$0

## Income

- W-2** *(Most Common Form)* ? BEGIN  
Wages and tax statement
- 1099-G Box 1** ? BEGIN  
Unemployment compensation
- 1099-G Box 2** ? BEGIN  
State or local income tax refunds, credits, or offsets
- 1099-INT, DIV, OID** ? BEGIN  
Interest income, dividends, and distributions
- 1099-K** ? BEGIN  
Payment card and third party network transactions
- 1099-MISC** ? BEGIN  
Miscellaneous income
- 1099-NEC** BEGIN  
Nonemployee compensation
- 1099-R, RRB, SSA** ? BEGIN  
Distributions from pensions, annuities, retirement, IRAs, social security, etc.
- 8915-F** BEGIN  
Deferred Retirement Income Due to Disaster Relief in a Prior Year
- Capital Gains and Losses** ? BEGIN  
May receive Form 1099-B reported on Schedule D

Tax Year 2022 Investment transactions – interest, stock dividends, and stock sales

**TaxSlayer** X

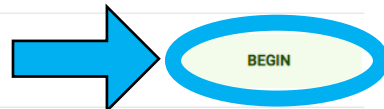
- My Account
- Basic Information
- Federal**
  - Income
  - Deductions
  - Other Taxes
  - Payments & Estimates
  - Miscellaneous Forms
- Health Insurance
- State
- Summary/Print
- E-file
- Mailbox
- Settings
- Toolbox
- Log Out

2023.02.10

Federal  
\$0

## Income

- W-2** (Most Common Form) ?  
Wages and tax statement **BEGIN**
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- Capital Gains and Losses** ?  
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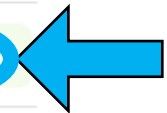
Tax Year 2022 Investment transactions – interest, stock dividends, and stock sales

# Interest and Dividend Income

Did you earn any interest or dividend income from a bank, brokerage firm or some other financial institution?



BEGIN



Did you earn any interest from a foreign bank account?

BEGIN

Did you earn any interest from Series EE & I US Savings Bonds that you can exclude?



BEGIN

BACK

CONTINUE

## Reporting Your Interest Income (Schedule B)

Choose the type of Interest or Dividend item you want to enter:

- Interest Income, Form 1099-INT, (including interest income < \$1,500)
- Original Issue Discount, Form 1099-OID
- Dividend Income, Form 1099-DIV
- Seller Financed Interest Income

**CANCEL**

**CONTINUE**

# Interest Income (Form 1099-INT)

Type of transaction  
Interest Income

Payer's Name \*

Payer TIN or EIN

Payer's Address

Country

Address (street number & name)

ZIP code

City

State

Interest Income (Box 1)

Early Withdrawal Penalty (Box 2)

Interest on U.S. Savings Bonds and Treasury obligations (Box 3)  
(Note: Enter Taxable amount only)

Federal Tax Withheld (Box 4)

Investment Expenses (Box 5)

Foreign Tax Withheld (Box 6)

2023.02.10

If this is interest from the IRS and you didn't receive a 1099-INT, enter the following:

Payer's Name: Internal Revenue Service

Payer TIN or EIN: 38-1798424

Interest Income (Box 1): amount of interest

Fill out information from form 1099-INT.

Tax Exempt Interest (Box 8)

\$

Specified Private Activity Bond (Box 9)

\$

Market Discount (Box 10)

\$

Bond Premium (Box 11)

\$

Bond Premium on Treasury Obligations (Box 12)

\$

Bond Premium on Tax-exempt bond (Box 13)

\$

Amount of Interest on U.S. Savings Bonds and Treasury Obligations that you want subtracted from your state return [?](#)

\$

Taxable State Interest

**ADD INTEREST ITEMS**

Nominee Interest

\$

Decedent Interest

\$

Accrued Interest

\$

Accrued Market Discount

\$

Fill out information from form 1099-INT.



## State Withholding 1

State

State Identification Number

State Tax Withheld

## State Withholding 2

State

State Identification Number

State Tax Withheld


Fill out information from form 1099-INT.

**CANCEL**

**SAVE AND ADD ANOTHER**

**CONTINUE**

## Schedule B

 Add a Schedule B

<b>Interest Income</b> Internal Revenue Service	Owner <b>Support</b>	Amount \$15.00	...
--	-------------------------	-------------------	-----

BACK

# Interest and Dividend Income

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BEGIN

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BEGIN

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BEGIN

BACK



Back to Main Page



**TaxSlayer** ×

- My Account
- Basic Information
- Federal**
  - Income
  - Deductions
  - Other Taxes
  - Payments & Estimates
  - Miscellaneous Forms
- Health Insurance
- State
- Summary/Print
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Federal  
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# Income

<b>W-2</b> <i>(Most Common Form)</i> <span>?</span> Wages and tax statement	BEGIN
<b>1099-G Box 1</b> <span>?</span> Unemployment compensation	BEGIN
<b>1099-G Box 2</b> <span>?</span> State or local income tax refunds, credits, or offsets	BEGIN
<b>1099-INT, DIV, OID</b> <span>?</span> Interest income, dividends, and distributions	BEGIN
<b>1099-K</b> <span>?</span> Payment card and third party network transactions	BEGIN
<b>1099-MISC</b> <span>?</span> Miscellaneous income	BEGIN
<b>1099-NEC</b> Nonemployee compensation	BEGIN
<b>1099-R, RRB, SSA</b> <span>?</span> Distributions from pensions, annuities, retirement, IRAs, social security, etc.	BEGIN
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	BEGIN
<b>Capital Gains and Losses</b> <span>?</span> May receive Form 1099-B, reported on Schedule D	BEGIN

dividends, and stock sales

# Entering Bank Interest Tax Withheld

Remember that the bank interest isn't reported as income. You only need to report this if you had tax withheld (so you can get a refund of it!)

If you didn't have bank interest tax withheld, skip to the next section.

The form might look a little different, but it will say on it 1099-INT, and the interest will be reported as box 1 amount.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		<b>2021</b>	<b>Interest Income</b>	
							Form <b>1099-INT</b>
		<b>1</b> Interest income				<b>Copy B For Recipient</b>	
		\$					
		<b>2</b> Early withdrawal penalty					
PAYER'S TIN	RECIPIENT'S TIN	<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations				This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name		<b>4</b> Federal income tax withheld			This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
Street address (including apt. no.)		\$					
City or town, state or province, country, and ZIP or foreign postal code		<b>8</b> Tax-exempt interest	<b>9</b> Specified private activity bond interest				
		\$	\$				
		<b>10</b> Market discount	<b>11</b> Bond premium				
		\$	\$				
	FATCA filing requirement <input type="checkbox"/>	<b>12</b> Bond premium on Treasury obligations	<b>13</b> Bond premium on tax-exempt bond				
		\$	\$				
Account number (see instructions)		<b>14</b> Tax-exempt and tax credit bond CUSIP no.	<b>15</b> State	<b>16</b> State identification no.			<b>17</b> State tax withheld
						\$	

Form **1099-INT** (keep for your records) [www.irs.gov/Form1099INT](http://www.irs.gov/Form1099INT) Department of the Treasury - Internal Revenue Service

Click on Payments & Estimates

**TaxSlayer** X

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## Income

<b>W-2</b> (Most Common Form) ? Wages and tax statement	BEGIN
<b>1099-G Box 1</b> ? Unemployment compensation	BEGIN
<b>1099-G Box 2</b> ? State or local income tax refunds, credits, or offsets	BEGIN
<b>1099-INT, DIV, OID</b> ? Interest income, dividends, and distributions	BEGIN
<b>1099-K</b> ? Payment card and third party network transactions	BEGIN
<b>1099-MISC</b> ? Miscellaneous income	BEGIN
<b>1099-NEC</b> Nonemployee compensation	BEGIN
<b>1099-R, RRB, SSA</b> ? Distributions from pensions, annuities, retirement, IRAs, social security, etc.	BEGIN
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	BEGIN
<b>Capital Gains and Losses</b> ? May receive Form 1099-B, reported on Schedule D Tax Year 2022 Investment transactions – interest, stock dividends, and stock sales	BEGIN

# Payments and Estimates

## Federal Estimated Tax Payments ?

Federal tax payments already made for 2022

BEGIN

## State Estimated Tax Payments ?

State tax payments already made for 2022

BEGIN

## Other Federal Withholdings ?

Federal withholdings you haven't already entered

BEGIN

## Other State Withholdings ?

State withholdings you haven't already entered

BEGIN

## Underpayment of Estimated Tax ?

Determine if you owe a penalty for underpayment of estimated tax and next steps

BEGIN

## Apply Overpayment to Next Year's Taxes ?

You can take the cash now or roll it over to next year's taxes. Up to you!

BEGIN

## Vouchers for 2023 Estimated Tax Payments ?

Print vouchers for estimated tax payments

BEGIN

## Amount Paid with Extension ?

This is the amount you paid when you applied for a 6-month extension using Form 4868

BEGIN

## IRC 1341 Repayment Amount ?

Claim of Right related tax credit

BEGIN

## Other Form 1040-NR Payments

Other nonresident payments

BEGIN

## Foreign Partner's Information Statement of Sec. 1446 Withholding Tax

Form 8805

BEGIN

## Withholding on Dispositions by Foreign Persons on U.S. Real Property Interests

Form 8288-A

BEGIN

## Foreign Persons U.S. Source Income Subject to Withholding

Form 1042-S

BEGIN





## Other Federal Withholdings



Note: Do not enter amount from W-2, 1099-R, or 1099-G (unemployment)

Federal withholding from Form 1099



Enter amount from 1099-INT Box 4

Other Federal withholding (not from Form 1099)

**CANCEL**



# Other Federal Withholdings

\$20.00	⋮
---------	---



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# Income

<b>W-2</b> <i>(Most Common Form)</i> <span>?</span> Wages and tax statement	BEGIN
<b>1099-G Box 1</b> <span>?</span> Unemployment compensation	BEGIN
<b>1099-G Box 2</b> <span>?</span> State or local income tax refunds, credits, or offsets	BEGIN
<b>1099-INT, DIV, OID</b> <span>?</span> Interest income, dividends, and distributions	BEGIN
<b>1099-K</b> <span>?</span> Payment card and third party network transactions	BEGIN
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<b>1099-R, RRB, SSA</b> <span>?</span> Distributions from pensions, annuities, retirement, IRAs, social security, etc.	BEGIN
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	BEGIN
<b>Capital Gains and Losses</b> <span>?</span> May receive Form 1099-B, reported on Schedule D	BEGIN

dividends, and stock sales

# Entering Stock Dividends

If you didn't have stock dividends, skip to the next section.

# Take another look at your treaty benefits to confirm what tax rate to use!

<b>Dividend Rate Gain And Limit</b>	
<b>Treaty Rate (%)</b>	<b>Treaty Article</b>
15	10(2)

Generally, dividend income from investments in U.S. corporate stock is considered FDAP (Fixed, Determinable, Annual or Periodic) income, NOT effectively connected to the taxpayer's U.S. trade or business and is therefore taxable at a 30% rate on Form 1040-NR, Schedule NEC, NOT on the front income section of the form.

You must review all paragraphs of the treaty article to fully ensure that all conditions are met. [You can access the list of tax treaties here:](#)

Special statement - mm : The rate applies to dividends paid by a regulated investment company (RIC) or real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is (a) an individual (or pension fund, in some cases) holding not more than a 10% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT's stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified.

Click on Federal Section

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## Income

<b>W-2</b> (Most Common Form) ? Wages and tax statement	BEGIN
<b>1099-G Box 1</b> ? Unemployment compensation	BEGIN
<b>1099-G Box 2</b> ? State or local income tax refunds, credits, or offsets	BEGIN
<b>1099-INT, DIV, OID</b> ? Interest income, dividends, and distributions	BEGIN
<b>1099-K</b> ? Payment card and third party network transactions	BEGIN
<b>1099-MISC</b> ? Miscellaneous income	BEGIN
<b>1099-NEC</b> Nonemployee compensation	BEGIN
<b>1099-R, RRB, SSA</b> ? Distributions from pensions, annuities, retirement, IRAs, social security, etc.	BEGIN
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	BEGIN
<b>Capital Gains and Losses</b> ? May receive Form 1099-B reported on Schedule D	BEGIN

Tax Year 2022 Investment transactions – interest, stock dividends, and stock sales

Click on Other Taxes

**TaxSlayer** X

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## Income

<b>W-2</b> <i>(Most Common Form)</i> ? Wages and tax statement	BEGIN
<b>1099-G Box 1</b> ? Unemployment compensation	BEGIN
<b>1099-G Box 2</b> ? State or local income tax refunds, credits, or offsets	BEGIN
<b>1099-INT, DIV, OID</b> ? Interest income, dividends, and distributions	BEGIN
<b>1099-K</b> ? Payment card and third party network transactions	BEGIN
<b>1099-MISC</b> ? Miscellaneous income	BEGIN
<b>1099-NEC</b> Nonemployee compensation	BEGIN
<b>1099-R, RRB, SSA</b> ? Distributions from pensions, annuities, retirement, IRAs, social security, etc.	BEGIN
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	BEGIN
<b>Capital Gains and Losses</b> ? May receive Form 1099-B reported on Schedule D	BEGIN

Tax Year 2022 Investment transactions – interest, stock dividends, and stock sales

# Other Taxes

## Additional Taxes on Qualified Plans and Other Accounts [?](#)

Reported on Form 5329

BEGIN

## Alternative Minimum Tax (AMT) [?](#)

Reported on Form 6251

BEGIN

## Household Employment Taxes [?](#)

Reported on Schedule H

BEGIN

## Net Investment Income Tax (NIIT)

Reported on Form 8960

BEGIN

## Parents' Election to Report Child's Interest and Dividends [?](#)

Reported on Form 8814

BEGIN

## Repayment of First-Time Homebuyer Credit [?](#)

Reported on Form 5405

BEGIN

## Self-Employment Tax

Reported on Schedule SE

BEGIN

## Social Security and Medicare Tax on Unreported Tip Income [?](#)

Reported on Form 4137

BEGIN

## Tax For Certain Children Who Have Unearned Income [?](#)

Reported on Form 8615

BEGIN

## Tax on Income Not Effectively Connected to US Trade/Business

Reported on Schedule NEC

BEGIN

## Transportation Tax

Tax on U.S. source gross transportation income not effectively connected with a U.S. trade/business (Only for nonresident aliens)?

BEGIN



BACK

CONTINUE

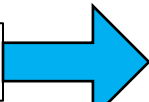


# Schedule NEC



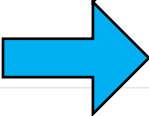
What's your dividend tax rate???

20% or 25%



BEGIN

10%, 15% or 30%



BEGIN

Custom Tax Rates	
US Corps Dividends	BEGIN
Foreign Corps Dividends	BEGIN
Dividend Equivalent Payments (Sec. 871(m))	BEGIN
Mortgage Interest	BEGIN
Foreign Corps Interest	BEGIN
Other Interest	BEGIN
Industrial Royalties	BEGIN
Copyright Royalties	BEGIN
Other Royalties	BEGIN
Real Property Income	BEGIN
Pensions & Annuities	BEGIN
Social Security Benefits	BEGIN

Skip this and the next slide if 10%, 15%, or 30%

If 20% or 25%, enter your rate in Custom Tax Rate 1

## Custom Tax Rates

### Custom Tax Rate 1

Enter it as a decimal rounded to at least 2 digits, and include all zeros (for example, 25% = 0.25, 35% = 0.35, or 100% = 1.00). Excess digits will be rounded out.



### Custom Tax Rate 2

Enter it as a decimal rounded to at least 2 digits, and include all zeros (for example, 25% = 0.25, 35% = 0.35, or 100% = 1.00). Excess digits will be rounded out.

CANCEL



CONTINUE

# Schedule NEC

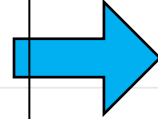


Custom Tax Rates

BEGIN

US Corps Dividends

If you entered a custom rate, now click here



BEGIN

Foreign Corps Dividends

BEGIN

Dividend Equivalent Payments (Sec. 871(m))

BEGIN

Mortgage Interest

BEGIN

Foreign Corps Interest

BEGIN

Other Interest

BEGIN

Industrial Royalties

BEGIN

Copyright Royalties

BEGIN

Other Royalties

BEGIN

Real Property Income

BEGIN

Pensions & Annuities

BEGIN

Social Security Benefits

BEGIN

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## US Corps Dividends

10% Rate of Tax

15% Rate of Tax

30% Rate of Tax

Custom Rate of Tax 1

Custom Rate of Tax 2

CANCEL

Enter total dividends from 1099-DIV box 1a.

If you have more than 1 form 1099-DIV, total all dividends from all forms.

Enter your dividends in the box for your dividend tax rate.

No treaty (most people) = 30%

If you entered a custom rate, enter the dividends in that Custom Rate of Tax 1 box.



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# Schedule NEC



Custom Tax Rates	BEGIN
US Corps Dividends	EDIT
Foreign Corps Dividends	BEGIN
Dividend Equivalent Payments (Sec. 871(m))	BEGIN
Mortgage Interest	BEGIN
Foreign Corps Interest	BEGIN
Other Interest	BEGIN
Industrial Royalties	BEGIN
Copyright Royalties	BEGIN
Other Royalties	BEGIN
Real Property Income	BEGIN
Pensions & Annuities	BEGIN
Social Security Benefits	BEGIN
Capital Gains/Losses	BEGIN
Gambling - Canada	BEGIN
Gambling - Not Canada	BEGIN
Other Income	BEGIN





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## Income

<b>W-2</b> <i>(Most Common Form)</i> <span>?</span> Wages and tax statement	<b>BEGIN</b>
<b>1099-G Box 1</b> <span>?</span> Unemployment compensation	<b>BEGIN</b>
<b>1099-G Box 2</b> <span>?</span> State or local income tax refunds, credits, or offsets	<b>BEGIN</b>
<b>1099-INT, DIV, OID</b> <span>?</span> Interest income, dividends, and distributions	<b>BEGIN</b>
<b>1099-K</b> <span>?</span> Payment card and third party network transactions	<b>BEGIN</b>
<b>1099-MISC</b> <span>?</span> Miscellaneous income	<b>BEGIN</b>
<b>1099-NEC</b> Nonemployee compensation	<b>BEGIN</b>
<b>1099-R, RRB, SSA</b> <span>?</span> Distributions from pensions, annuities, retirement, IRAs, social security, etc.	<b>BEGIN</b>
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	<b>BEGIN</b>
<b>Capital Gains and Losses</b> <span>?</span> May receive Form 1099-B, reported on Schedule D	<b>BEGIN</b>

# Entering Stock Sales (Capital Gains)

If you didn't have stock sales, skip to the end of this section.

# Take another look at your treaty benefits to confirm what tax rate to use!

<b>Capital Gain Tax Rate and Limit</b>	
<b>Treaty Rate (%)</b>	<b>Treaty Article</b>
0	13(5)

You must review all paragraphs of the treaty article to fully ensure that all conditions are met. Some treaties limit the benefit based on items like the percentage of stock ownership held, types of assets held by the corporation, etc. You can access the list of tax treaties here: [You can access the list of tax treaties here:](#)

If a nonresident alien is physically present in the U.S. for less than 183 days during the tax year, none of the capital gains from these sales are taxable. The days counted for excludable gains consider all days of presence, regardless of exempt days based on visa status under IRC §7701(b).

If the nonresident is present in the U.S. for 183 days or more, generally the rate of tax on the gain is 30% unless a treaty tax rate applies.

This income is reported on 1040-NR, Schedule NEC, Tax on Income Not Effectively Connected With a U.S. Trade or Business, NOT on Schedule D, Capital Gains and Losses, nor on the income section of Form 1040-NR. Capital losses of nonresident aliens may only offset other capital gains. (Capital losses of nonresident aliens cannot be used against other income, nor can they be carried forward to another tax year.)



Click on Other Taxes

**TaxSlayer** X

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## Income

<b>W-2</b> <i>(Most Common Form)</i> ? Wages and tax statement	BEGIN
<b>1099-G Box 1</b> ? Unemployment compensation	BEGIN
<b>1099-G Box 2</b> ? State or local income tax refunds, credits, or offsets	BEGIN
<b>1099-INT, DIV, OID</b> ? Interest income, dividends, and distributions	BEGIN
<b>1099-K</b> ? Payment card and third party network transactions	BEGIN
<b>1099-MISC</b> ? Miscellaneous income	BEGIN
<b>1099-NEC</b> Nonemployee compensation	BEGIN
<b>1099-R, RRB, SSA</b> ? Distributions from pensions, annuities, retirement, IRAs, social security, etc.	BEGIN
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	BEGIN
<b>Capital Gains and Losses</b> ? May receive Form 1099-B reported on Schedule D	BEGIN

Tax Year 2022 Investment transactions – interest, stock dividends, and stock sales

# Other Taxes

## Additional Taxes on Qualified Plans and Other Accounts [?](#)

Reported on Form 5329

BEGIN

## Alternative Minimum Tax (AMT) [?](#)

Reported on Form 6251

BEGIN

## Household Employment Taxes [?](#)

Reported on Schedule H

BEGIN

## Net Investment Income Tax (NIIT)

Reported on Form 8960

BEGIN

## Parents' Election to Report Child's Interest and Dividends [?](#)

Reported on Form 8814

BEGIN

## Repayment of First-Time Homebuyer Credit [?](#)

Reported on Form 5405

BEGIN

## Self-Employment Tax

Reported on Schedule SE

BEGIN

## Social Security and Medicare Tax on Unreported Tip Income [?](#)

Reported on Form 4137

BEGIN

## Tax For Certain Children Who Have Unearned Income [?](#)

Reported on Form 8615

BEGIN

## Tax on Income Not Effectively Connected to US Trade/Business

Reported on Schedule NEC

BEGIN

## Transportation Tax

Tax on U.S. source gross transportation income not effectively connected with a U.S. trade/business (Only for nonresident aliens)?

BEGIN



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Tax Year 2022 Investment transactions – interest, stock dividends, and stock sales

CONTINUE

# Schedule NEC

What's your capital gains tax rate???



Custom Tax Rates	0%	BEGIN
US Corps Dividends	30%	BEGIN
Foreign Corps Dividends		BEGIN
Dividend Equivalent Payments (Sec. 871(m))		BEGIN
Mortgage Interest		BEGIN
Foreign Corps Interest		BEGIN
Other Interest		BEGIN
Industrial Royalties		BEGIN
Copyright Royalties		BEGIN
Other Royalties		BEGIN
Real Property Income		BEGIN
Pensions & Annuities		BEGIN
Social Security Benefits		BEGIN

Skip this and the next slide 30%

If 0%, enter your rate in Custom Tax Rate 2

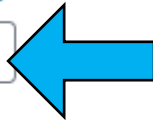
## Custom Tax Rates

### Custom Tax Rate 1

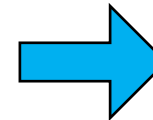
Enter it as a decimal rounded to at least 2 digits, and include all zeros (for example, 25% = 0.25, 35% = 0.35, or 100% = 1.00). Excess digits will be rounded out.

### Custom Tax Rate 2

Enter it as a decimal rounded to at least 2 digits, and include all zeros (for example, 25% = 0.25, 35% = 0.35, or 100% = 1.00). Excess digits will be rounded out.



CANCEL



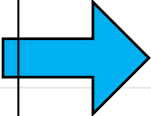
CONTINUE

# Schedule NEC



Custom Tax Rates	<a href="#">BEGIN</a>
US Corps Dividends	<a href="#">BEGIN</a>
Foreign Corps Dividends	<a href="#">BEGIN</a>
Dividend Equivalent Payments (Sec. 871(m))	<a href="#">BEGIN</a>
Mortgage Interest	<a href="#">BEGIN</a>
Foreign Corps Interest	<a href="#">BEGIN</a>
Other Interest	<a href="#">BEGIN</a>
Industrial Royalties	<a href="#">BEGIN</a>
Copyright Royalties	<a href="#">BEGIN</a>
Other Royalties	<a href="#">BEGIN</a>
Real Property Income	<a href="#">BEGIN</a>
Pensions & Annuities	<a href="#">BEGIN</a>
Social Security Benefits	<a href="#">BEGIN</a>

If you entered a custom rate, now click here



# Schedule NEC



Custom Tax Rates	BEGIN
US Corps Dividends	EDIT
Foreign Corps Dividends	BEGIN
Dividend Equivalent Payments (Sec. 871(m))	BEGIN
Mortgage Interest	BEGIN
Foreign Corps Interest	BEGIN
Other Interest	BEGIN
Industrial Royalties	BEGIN
Copyright Royalties	BEGIN
Other Royalties	BEGIN
Real Property Income	BEGIN
Pensions & Annuities	BEGIN
Social Security Benefits	BEGIN
Capital Gains/Losses	BEGIN
Gambling - Canada	BEGIN
Gambling - Not Canada	BEGIN
Other Income	BEGIN



## Capital Gains/Losses

Description \*

Date Acquired \*

MM DD YYYY

Date Sold \*

MM DD YYYY

Sales Price \*

\$

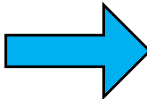
Cost \*

\$

Enter the information from your transactions on form 1099-B

CANCEL

If you have another transaction to enter



SAVE & ENTER ANOTHER

CONTINUE




Once you have entered all transactions

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If you have more transactions click here to enter them.

Click here to edit or delete this info.

# Capital Gain/Loss

 Add a Capital Gains Transaction

	Date Sold	Price	Cost	
<b>Tesla 1 share</b> 4/1/2022	11/3/2022	150.00	100.00	...

When all transactions entered, click continue





## Capital Gains/Losses

10% Rate of Tax

15% Rate of Tax

30% Rate of Tax

Custom Rate of Tax 1

Custom Rate of Tax 2

CANCEL

Sum your total gains and losses from all stock transactions.

Enter the net gain here.

If you had a net loss leave blank.

Enter your total capital gains in the box for your capital gains tax rate.

No treaty (most people) = 30%

If your treaty rate is 0%, use the Custom Rate of Tax 2 box



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# Schedule NEC



Custom Tax Rates	BEGIN
US Corps Dividends	EDIT
Foreign Corps Dividends	BEGIN
Dividend Equivalent Payments (Sec. 871(m))	BEGIN
Mortgage Interest	BEGIN
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Capital Gains/Losses	BEGIN
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Gambling - Not Canada	BEGIN
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## Income

<b>W-2</b> <i>(Most Common Form)</i> <span>?</span> Wages and tax statement	BEGIN
<b>1099-G Box 1</b> <span>?</span> Unemployment compensation	BEGIN
<b>1099-G Box 2</b> <span>?</span> State or local income tax refunds, credits, or offsets	BEGIN
<b>1099-INT, DIV, OID</b> <span>?</span> Interest income, dividends, and distributions	BEGIN
<b>1099-K</b> <span>?</span> Payment card and third party network transactions	BEGIN
<b>1099-MISC</b> <span>?</span> Miscellaneous income	BEGIN
<b>1099-NEC</b> Nonemployee compensation	BEGIN
<b>1099-R, RRB, SSA</b> <span>?</span> Distributions from pensions, annuities, retirement, IRAs, social security, etc.	BEGIN
<b>8915-F</b> Deferred Retirement Income Due to Disaster Relief in a Prior Year	BEGIN
<b>Capital Gains and Losses</b> <span>?</span> May receive Form 1099-B, reported on Schedule D	BEGIN

dividends, and stock sales

If this is your only or final  
special circumstances  
information to enter, go to next  
slide

If not, save your file, and go to your next special circumstances guide.

# Filing instructions guide has been published on the NRVTAP member site

Go to the Step 3 – File Your Return to access the link to this  
guide to complete your returns and file them with the tax  
authorities

# These are the final steps to file your return!

- You must have completed your basic scenario, and any special circumstances scenarios that apply to you.
  - Once you file your return you cannot make changes and resubmit.
  - You will need to file a formal change (called an amended return) to tell the IRS / state Department of Revenue what the change is, and why you are making it.
  - Amended returns are out of scope for our VITA tax clinic, so we will not be able to assist you with this.
- Your federal 1040-NR and state tax returns can be e-filed in most cases.
  - We strongly recommend that you do e-file if possible.
  - Minnesota returns cannot be e-filed for married individuals whose spouse does not have a SSN/ITIN. Those individuals will need to paper file their Minnesota returns.
  - You will receive an e-file acknowledgement when your return has been accepted.
    - The federal acceptance is first, and usually comes within 24 hours of submission.
    - The state is submitted only after the federal is accepted, and a state acceptance usually arrives 1-2 days after submission.
    - The IRS is currently stating that they have returned to near normal return processing times, and it should typically take **2 - 4 months** to process a 1040NR return and for you to receive your refund. Returns with a 1042-S included often will take longer - **6 - 8 months** - to receive a refund.

# Getting a Refund

- If you are getting a refund, you can have that refund direct deposited to a U.S. checking or savings account.
  - We strongly recommend that you do this!
  - You will get your money faster, and a bank account doesn't move, even if you do.
  - You will need to gather your bank routing and account numbers
- If you don't enter direct deposit information, the tax authorities will mail you a check to the address shown on your tax return.
  - This usually adds another 2 – 4 weeks to the time it takes to get your refund.
  - Checks will be mailed to international addresses, but it will likely take months for them to be delivered, if they do not get lost.

# Making a Payment

- If you owe money and you are paper filing your return, you can pay by check, credit/debit card, or by electronic withdrawal from a checking or savings account
  - You will be charged extra fees to pay by credit/debit card
  - We recommend paying with an electronic withdrawal from a U.S. bank account. It's free, and you can schedule the date you want the withdrawal to happen.
    - You can schedule a federal payment on the IRS website: <https://www.irs.gov/payments>
    - For state payments:
      - MN: <https://www.revenue.state.mn.us/make-payment>
      - PA: <https://www.revenue.pa.gov/OnlineServices/MakeAPayment/PIT/Pages/default.aspx>
      - NC: <https://www.ncdor.gov/file-pay/payment-methods#individual-income>
      - CA: <https://www.ftb.ca.gov/pay/index.html>
      - MD: <https://interactive.marylandtaxes.gov/Individuals/Payment/default.asp>
- If you mail a check, follow the instructions on the voucher that prints out with your return.
  - Carefully check the mailing instructions and address
  - State payments often are sent to a different address than the tax return



# Accessing TaxSlayer – Log into your account

## Welcome to the TaxSlayer VITA/TCE self-prep kiosk

- No current year preparation or electronic filing Fees
- Unlimited current year states
- Access to prepare and e-file 1040-NR
- Access to prepare and e-file 1040PR

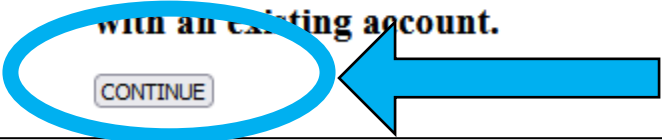
---

For assistance while completing your return, please contact the free tax assistance program where you received the referral link to this software. They have IRS-certified specialists available to assist you.

---

Click the Continue button to create a new account or login with an existing account.

CONTINUE



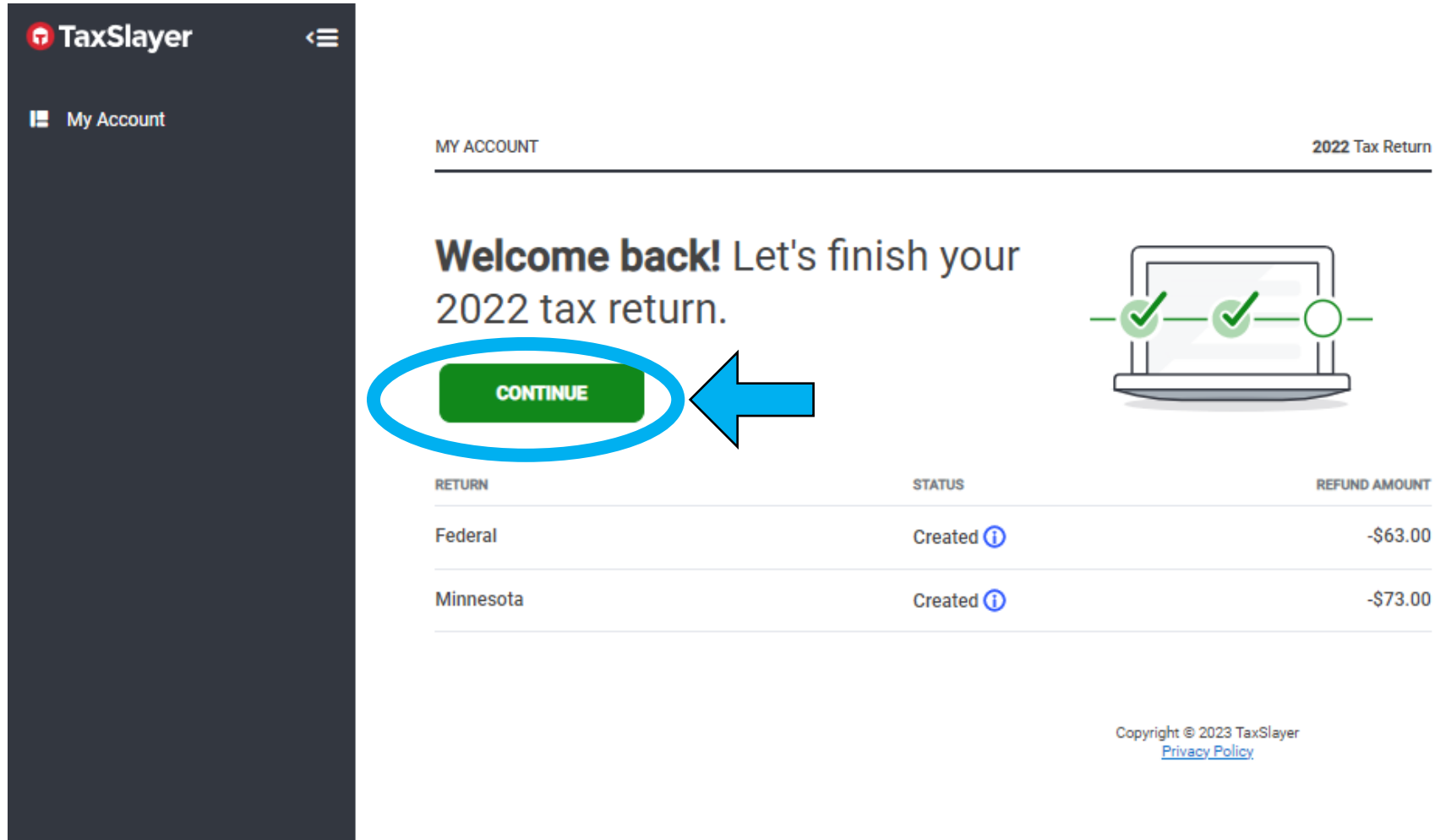
**Do NOT go to the main TaxSlayer website.**

**Your only option on that site will be to pay for your return.**

**You MUST use the link in the member section of the NRVTAP website.**

**You will not be charged a fee if you are using the proper link.**

# You should have a federal and a state return



The screenshot shows the TaxSlayer mobile app interface. The top navigation bar includes the TaxSlayer logo and a 'My Account' menu. The main content area displays a 'Welcome back!' message and a 'CONTINUE' button, which is highlighted with a blue circle and a blue arrow. To the right of the message is an illustration of a laptop with three green checkmarks on the screen. Below the message is a table with three columns: RETURN, STATUS, and REFUND AMOUNT. The table lists two returns: Federal and Minnesota, both with a status of 'Created' and a refund amount of -\$63.00 and -\$73.00, respectively. At the bottom right, there is a copyright notice for 2023 TaxSlayer and a link to the Privacy Policy.

MY ACCOUNT 2022 Tax Return

**Welcome back!** Let's finish your 2022 tax return.

**CONTINUE**

RETURN	STATUS	REFUND AMOUNT
Federal	Created ⓘ	-\$63.00
Minnesota	Created ⓘ	-\$73.00

Copyright © 2023 TaxSlayer  
[Privacy Policy](#)

If you aren't already there, click on the state section

**TaxSlayer** 2022 | AMERICAN PLEDGE Help & Support ?

- My Account
- Basic Information
- Federal
- Health Insurance
- State**
- Summary/Print
- E-file

## State Return


**!** If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.








[+ Add Another State Return](#)

**Minnesota** Resident + Property Tax Refund ...

**CONTINUE**

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**TaxSlayer** 

-  My Account
-  Basic Information
-  Federal
-  Health Insurance
-  State**
-  Summary/Print
-  E-file

2022 | AMERICAN PLEDGE

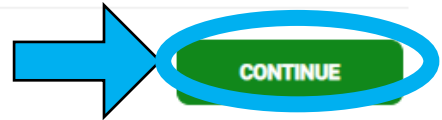
Help & Support 

## State Return

 If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

 Add Another State Return

<b>Minnesota</b> Resident	 Property Tax Refund	
------------------------------	---	---



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This will make the return update / recalculate, which might take a few seconds.

There might be some errors for missing information on your federal or state return. Make corrections to fix these if possible.

## Errors Concerning Your Federal Return



Something's not quite right

We found an error that needs to be corrected before you can file this return

Click here to try to fix the problem

Our records indicate does not have a valid SSN or ITIN at this time. Select Visit to correct this information.

FIX THIS

You will be unable to EFile your Federal Return if you press continue

BACK

Click here if the problem cannot be fixed.

**Note:** If you can't fix these problems, you will be required to paper file. Please email us at [taxassistance@nrvtap.com](mailto:taxassistance@nrvtap.com) before you paper file. We may be able to help you fix the problems and e-file.

Once you've clicked "back", no matter where it takes you, click on Summary / Print

**TaxSlayer** 2022 | AMERICAN PLEDGE Help & Support ?

My Account  
Basic Information  
Federal  
Health Insurance  
**State**  
**Summary/Print**  
E-file

## State Return

! If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

+ Add Another State Return

**Minnesota** Resident + Property Tax Refund ...

**CONTINUE**

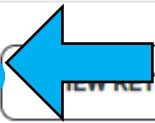
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# Tax Return Summary



Total Income	\$15,200.00	▼
Adjusted Gross Income	\$15,200.00	▼
Tax and Credits	\$0.00	▼
Total Tax	\$1,649.00	▼
Payments	\$2,000.00	▼
Refund	\$351.00	▼
Minnesota Refund	384.00	
Minnesota M1 PR Refund	993.00	

You are going to print at least 2 copies:  
1. For your records  
2. For the IRS  
3. For the state returns (for however many states you need to do)



BACK

CONTINUE

# Tax Return Summary



The copy for you: Print all!  
This doesn't need to be paper, can be kept as electronic. Just don't lose it!

Total Income	
Adjusted Gross Income	
Tax and Credits	
Total Tax	\$1,649.00 ▾
Payments	\$2,000.00 ▾
Refund	\$351.00 ▾
Minnesota Refund	384.00
Minnesota M1 PR Refund	993.00

**PRINT** ▾    **VIEW RETURN**

- Print all**
- Print Federal
- Print State - MN
- Print State - MNM1PR

**CONTINUE**



# Tax Return Summary



The copy for the IRS: Print Federal  
Must be printed on 8 ½” x 11”  
paper. Can be double sided

Total Income	
Adjusted Gross Income	
Tax and Credits	
Total Tax	\$1,649.00 ▾
Payments	\$2,000.00 ▾
Refund	\$351.00 ▾
Minnesota Refund	384.00
Minnesota M1 PR Refund	993.00

 PRINT ▾

VIEW RETURN

- Print all
- Print Federal
- Print State - MN
- Print State - MNM1PR

CONTINUE

# Mailing in your Federal Income Tax Return

- Go to Summary / Print
  - Print Federal
- Sign and date your Federal 1040-NR form
  - If you are getting a refund and want to do direct deposit, select checking or savings, then write your bank routing and account number information on form 1040-NR lines 35 b, c, d
- Assemble the returns
  - Federal form 1040-NR first. Then based on the attachment sequence in the upper right corner
  - Do not include the cover sheet or form 8879
  - Include copies of the following income documents: W-2, 1042-S, and any other documents that have tax withheld.
- If you owe tax, you can pay electronically (see [www.irs.gov](http://www.irs.gov)) or send a check.
- Mail by April 18, 2023 to:
  - If you are not enclosing a payment:  
Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215 U.S.A.
  - If you are enclosing a payment (check)  
Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303 U.S.A.

We strongly suggest you use USPS priority mail or other service so that you can get proof that your returns were delivered.

# Tax Return Summary



The copy for the state Dept. of Revenue: Print State (check next pages to see if you also need to print and send a federal return copy)

Must be printed on 8 ½" x 11" paper. Can be double sided

<b>Total Income</b>	
<b>Adjusted Gross Income</b>	
<b>Tax and Credits</b>	
<b>Total Tax</b>	\$1,649.00 ▾
<b>Payments</b>	\$2,000.00 ▾
<b>Refund</b>	\$351.00 ▾
<b>Minnesota Refund</b>	384.00
<b>Minnesota M1 PR Refund</b>	993.00

PRINT ▾    VIEW RETURN

- Print all
- Print Federal
- Print State - MN
- Print State - MNM1PR

**CONTINUE**

# If you need to mail in your Minnesota Income Tax Return

- Go to Summary / Print
  - Print Federal
  - Print State - Minnesota
- Sign and date your Minnesota and Federal returns
  - If you are getting a refund and want to do direct deposit, select checking or savings, then write your bank routing and account number information on form M1 line 25
- Assemble the returns
  - Minnesota forms first
    - Do not include the income tax payment sheet, if you have it
  - Federal forms second
    - Do not include the cover sheet or form 8879
  - Do not include copies of income documents
- Mail by April 18, 2022 to:
  - Minnesota Individual Income Tax
  - Mail Station 0010
  - 600 N Robert St
  - St. Paul, MN 55145-0010
- If you owe tax, go to <https://www.revenue.state.mn.us/make-payment>. You can pay electronically or create a voucher to use to mail a check.
  - The check will be mailed to a separate address. It does NOT get mailed with your return

We strongly suggest you use USPS priority mail or other service so that you can get proof that your returns were delivered.

# If you need to mail in your Pennsylvania State Income Tax Return

- Go to Summary / Print
  - Print State - Pennsylvania
- Sign and date your Pennsylvania returns
- Assemble the returns
  - Pennsylvania forms
  - Include copies of federal forms W-2, 1099-R, 1099-MISC, 1099-NEC

- Mail by April 18, 2023 to:

• No payment or Refund:	Refund:	Payment:
PA DEPT OF REVENUE	PA DEPT OF REVENUE	PA DEPT OF REVENUE
NO PAYMENT OR NO REFUND	REFUND OR CREDIT REQUESTED	PAYMENT
ENCLOSED		
2 REVENUE PLACE	3 REVENUE PLACE	1 REVENUE PLACE
HARRISBURG PA 17129-0002	HARRISBURG PA 17129-0003	HARRISBURG PA
17129-0001		

- If you owe tax, go to PA:  
<https://www.revenue.pa.gov/OnlineServices/MakeAPayment/PIT/Pages/default.aspx>
- You can pay electronically or use the voucher in your tax return to mail a check.

We strongly suggest you use USPS priority mail or other service so that you can get proof that your returns were delivered.

# If you need to mail in your North Carolina Income Tax Return

- Go to Summary / Print
  - Print State – North Carolina
- Sign and date your North Carolina return
- Assemble the returns
  - North Carolina forms
    - Include the income tax payment voucher (D-400V), if you have it
  - Attach copies of federal forms W-2, 1099-R, 1099-MISC, 1099-NEC to the front page

- **Mail by April 15, 2023 to:**

- If refund:

N.C. DEPT. OF REVENUE  
P. O. BOX R  
RALEIGH, NC 27634-0001

- If no refund:

N.C. DEPT. OF REVENUE  
P. O. BOX 25000  
RALEIGH, NC 27634-0640

- If you owe tax, to pay electronically go to: <https://www.ncdor.gov/file-pay/payment-methods#individual-income>
- If you are paying by check, include the payment and form D-400V (automatically generated in TaxSlayer) with your return.

We strongly suggest you use USPS priority mail or other service so that you can get proof that your returns were delivered.

# If you need to mail in your California Income Tax Return

- Go to Summary / Print
  - Print Federal
  - Print State - California
- Sign and date your California and Federal returns
  - If you are getting a refund and want to do direct deposit, select checking or savings, then write your bank routing and account number information on form 540NR line 126
- Assemble the returns
  - Include (but do not attach) copies of federal forms W-2, 1099-R, 1099-MISC, 1099-NEC at the front
  - California forms next
  - Federal forms
    - Do not include the cover sheet or form 8879
  - If you have another state return, include a copy of these forms last
- Mail by April 18, 2023 to:

• If refund or no payment due:	If you owe:
FRANCHISE TAX BOARD	FRANCHISE TAX BOARD
P. O. BOX 942840	P. O. BOX 942867
SACRAMENTO, CA 94240-0001	SACRAMENTO, CA 94267-0001
- If you owe tax, go to CA: <https://www.ftb.ca.gov/pay/index.html>
- You can pay electronically or create a voucher to use to mail a check.
  - The check will be mailed to a separate address. It does NOT get mailed with your return

We strongly suggest you use USPS priority mail or other service so that you can get proof that your returns were delivered.

# If you need to mail in your Maryland Income Tax Return

- Go to Summary / Print
  - Print Federal
  - Print State - Maryland
- Sign and date your Maryland return
  - If you are getting a refund and want to do direct deposit, select checking or savings, then write your bank information on form 502 lines 51 a/b/c/d
- Assemble the return
  - Maryland forms
  - Attach copies of federal forms W-2, 1099-R, 1099-MISC, 1099-NEC to the front page
- Mail by April 15, 2023 to:
  - If refund or no payment due:  
COMPTROLLER OF MARYLAND  
REVENUE ADMINISTRATION DIVISION  
110 CARROLL STREET  
ANNAPOLIS, MD 21411-0001
  - If you are mailing with a payment:  
COMPTROLLER OF MARYLAND  
PAYMENT PROCESSING  
P. O. BOX 8888  
ANNAPOLIS, MD 21401-8888
- If you owe tax, go to MD:  
<https://interactive.marylandtaxes.gov/Individuals/Payment/default.asp>
- You can pay electronically or mail a check. The check will be mailed with your tax return.

We strongly suggest you use USPS priority mail or other service so that you can get proof that your returns were delivered.



# Tax Return Summary



The copy for the MN Property Tax Return: Print State – MNM1PR  
  
Must be printed on 8 ½” x 11” paper. Can be double sided

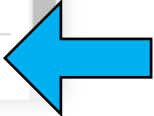
<b>Total Income</b>	
<b>Adjusted Gross Income</b>	
<b>Tax and Credits</b>	
<b>Total Tax</b>	\$1,649.00 ▾
<b>Payments</b>	\$2,000.00 ▾
<b>Refund</b>	\$351.00 ▾
<b>Minnesota Refund</b>	384.00
<b>Minnesota M1 PR Refund</b>	993.00

PRINT ▾

VIEW RETURN

- Print all
- Print Federal
- Print State - MN
- Print State - MNM1PR**

**CONTINUE**



# If you need to mail in your Minnesota Property Tax Return

- Go to Summary / Print
  - Print State – MNM1PR
- Sign and date your Minnesota property tax return
  - If you are getting a refund and want to do direct deposit, write your bank routing and account number information on form M1PR line 39
- Assemble the returns
  - Minnesota forms first
  - Include your CRP
    - Keep a copy for your records!
- Mail by August 15, 2023 to:
  - Minnesota Property Tax Refund
  - St. Paul, MN 55145-0020

We strongly suggest you use USPS priority mail or other service so that you can get proof that your returns were delivered.

# CONGRATULATIONS!

You have filed your federal and state tax returns!

Thank-you for participating in the NoRTH & NRVTAP  
International Tax Clinic

We offer free tax preparation help to nonresident alien students, scholars, teachers, and researchers at all colleges and universities.

Please share our website: [www.nrvtap.com](http://www.nrvtap.com)