

# 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:

### Wage Income with No 1042-S or Your Treaty Benefits DO NOT MATCH

If your country has a tax treaty, you are required to provide ANNUAL proof to Macalester's payroll office regarding the treaty as instructed in various emails. If you worked on-campus and didn't provide proof immediately, then all or part of wage income (earned from on-campus work) was reported on W-2 instead properly on 1042-S, or you received both a W-2 and 1042-S Income Code 20 for work. Therefore what you earned from work does not match what your wage income treaty benefits could've been.

# 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 [wl.voltax@irs.gov](mailto:wl.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 [wl.voltax@irs.gov](mailto:wl.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**

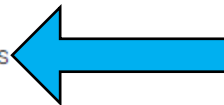
- Confirm your federal tax residency status for 2022. You can use our free [Am I A Nonresident Alien?](#) tool.
- Determine if you need to file a tax return
- Determine your treaty benefits. You can use our free [What Are My Treaty Benefits?](#) tool.
- Determine which scenario(s) apply to you
- Prepare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

# Have you checked your treaty benefits?

You can check your treaty benefits from GTP produced federal return Form 1040-NR, Schedule OI, Line L, or you can use <https://tools.nrvtap.com/treatybenefits> to determine your treaty benefits. You may have to create an account with the [www.nrvtap.com](http://www.nrvtap.com) website.

Select Visa

F-1 Student ▼

Select Country of Tax Residency

China ▼

Select Federal Tax Residency

Nonresident Alien ▼

Did you receive dividends from U.S. Corporations

No ▼

Did you have capital gains from sales of U.S. stocks

No ▼

Check Treaty Benefits

Clear Treaty Benefits

## My treaty benefit for scholarship or fellowship income (Code 16)

Maximum Dollar Amount	Maximum Years in the U.S.	Treaty Article
No Limit	No Limit	20(b)

## My treaty benefit for wage income for Studying and Training (Code 20)

Maximum Dollar Amount	Maximum Years in the U.S.	Treaty Article
5000	No Limit	20(c)

# Did you enter your income documents?

## Are you in the right special circumstances scenario?

Document Type	Income Code (if 1042-S)	Income	
W-2	Select Income Code	12800	Remove Document

[Add another document](#)

Check if treaty benefits match

Clear All Documents

### Match Status for Wages

#### Treaty Information

Maximum Dollar Amount

Maximum Years in the U.S.

Treaty Article

#### My Information

Income Document Type

Income Amount

5000

No Limit

20(c)

Total

12800

Your treaty benefits do not match

#### TaxSlayer Modified Entries

##### Where to enter

##### Amount to enter

Schedule OI - General Information, Wages exempt by a treaty

5000

Schedule OI - Income exempt from Tax, Amount of exempt income

5000

Follow the Basic Scenario 2 guide for entering your income and treaty benefits into TaxSlayer.

After completing Basic Scenario 2, follow the special circumstances guide for Wage Income with No 1042-S, or Your Treaty Benefits DO NOT MATCH

Tax Year 2022 Wage Income No 1042-S or Treaty Benefits DO NOT MATCH

# Potential situations where your benefits don't match.

1. You received a W-2 for some wages, a 1042-S for some wages, and your total of W-2 + 1042-S wages is less than your treaty benefit. **If situation #1, go to pg 14.**
  - This commonly occurs when individuals sign their treaty benefit paperwork after they have started working. Their first few paychecks may be reported on a W-2, and then later ones are reported on the 1042-S
    - This happens for both teachers and researchers who have an unlimited maximum of treaty benefits for wages, and for students who have a limited amount of treaty exempt wage income, and their total income is less than their treaty benefit.
2. You only received a W-2 for wages. You are eligible for a treaty benefit, but you did not receive a 1042-S form. **If situation #2, go to pg 26.**
  - This commonly occurs for individuals who do not work for at a college or university, or who never signed treaty paperwork with payroll at that school.
    - In this case your "1042-S" is \$0.
3. You received two 1042-S forms, and together they total more than your treaty benefit. **If situation #3, go to pg 37.**
  - This commonly occurs when students transfer between schools, and each school independently applies the treaty to their wages.

Go into TaxSlayer, then skip to the section that matches your situation

- If your situation doesn't match one of these, please contact us at [taxassistance@nrvtap.com](mailto:taxassistance@nrvtap.com)

# 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

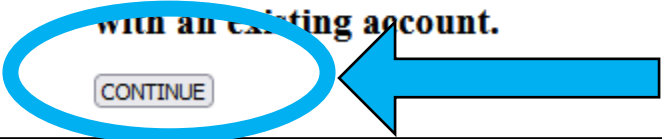
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For assistance while completing your return, please contact the free tax assistance program where you received the referral link to this software. They have IRS-certified specialists available to assist you.

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

CONTINUE



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 NRV TAP 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

  
 My Account

MY ACCOUNT2022 Tax Return

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




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.

The screenshot shows the TaxSlayer website interface. On the left is a dark sidebar with the TaxSlayer logo and a menu with options: My Account, Basic Information, Federal, Health Insurance, State (highlighted), Summary/Print, and E-file. The main content area is white and titled '2022 | AMERICAN PLEDGE' with a 'Help & Support' link. Below the title is the 'State Return' section. A yellow warning box contains an exclamation mark icon and text: '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.' Below this is a button with a plus icon and the text 'Add Another State Return'. A table lists state returns with 'Minnesota Resident' as the first entry and '+ Property Tax Refund' as the second. A green 'CONTINUE' button is at the bottom right. The footer contains copyright information: 'Copyright © 2023 TaxSlayer | Privacy Policy'.

**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	+ Property Tax Refund	...
------------------------------	-----------------------	-----

**CONTINUE**

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# Situation #1:

Entering adjustments in TaxSlayer for when you received a W-2 for some wages, a 1042-S for some or zero wages, and your total of W-2 + 1042-S wages is less than your treaty benefit.

Nick is here as a J-1 researcher. He received both a 1042-S and a W-2, although his treaty benefit is unlimited.

Document Type	Income Code (if 1042-S)	Income	
<input type="text" value="W-2"/> × ▾	<input type="text" value="Select Income Code"/> ▾	<input type="text" value="1250"/> ▾	<input type="button" value="Remove Document"/>
<input type="text" value="1042-S"/> × ▾	<input type="text" value="19"/> × ▾	<input type="text" value="38750"/> ▾	<input type="button" value="Remove Document"/>
<a href="#">Add another document</a>			
<input type="button" value="Check if treaty benefits match"/>			<input type="button" value="Clear All Documents"/>

These are the results of his “My Treaty Benefits” worksheet, showing that his benefits do not match

Match Status for Wages				
Treaty Information			My Information	
Maximum Dollar Amount	Maximum Years in the U.S.	Treaty Article	Income Document Type	Income Amount
			W-2	1250
			1042-S	38750
No Limit	2	20	Total	40000

Your treaty benefits do not match

We will now make these two adjusting entries

#### TaxSlayer Modified Entries

#### Where to enter

#### Amount to enter

Schedule OI - General Information, Wages exempt by a treaty

1250

Schedule OI - Income exempt from Tax, Amount of exempt income

40000

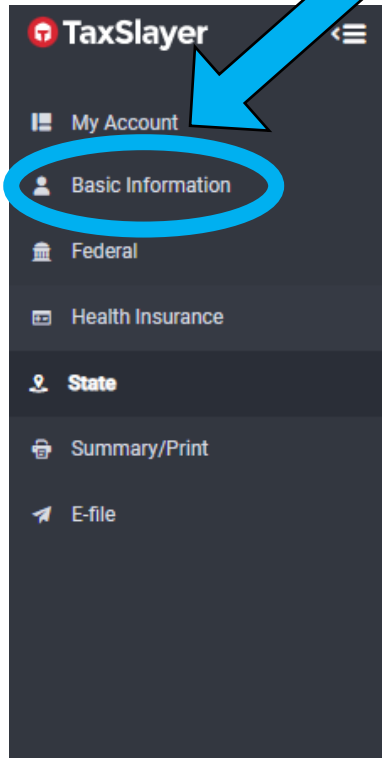
**Follow the Basic Scenario 2 guide for entering your income and treaty benefits into TaxSlayer.**

After completing Basic Scenario 2, follow the special circumstances guide for Wage Income with No 1042-S, or Your Treaty Benefits DO NOT MATCH

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

[Print Results](#)

Click on Basic Information, if you aren't already there



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

**Minnesota**  
Resident





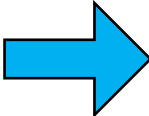
+ Property Tax Refund



CONTINUE

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# Basic Information

 Personal Information	<a href="#">EDIT</a>
 Filing Status	<a href="#">EDIT</a>
 Dependents / Qualifying Person	<a href="#">BEGIN</a>
 IRS Identity Protection PIN	<a href="#">BEGIN</a>
1040NR Schedule OI	 <a href="#">EDIT</a>
<a href="#">BACK</a>	<a href="#">CONTINUE</a>

# Schedule 01



General Information



EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax

EDIT

CONTINUE

# Schedule OI - General Information

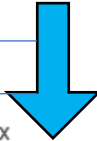
## General Information

Type of 1040NR Entity \*

Individual

Country of Citizenship \*

Scroll Down



Income Exempt from U.S. Tax

- ☐ Check if you were subject to tax in a foreign country on U.S. exempt income.
- ☐ Check if you used an alternate method to determine the source of the income.

Wages Exempt by a Treaty (reduces 1040-NR line 8)

\$1250



Schedule OI - General Information, Wages exempt by a treaty

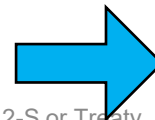
1250

Real Property Election

**Have you ever made an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d)?**

- ☐ Yes
- ☐ No

CANCEL



CONTINUE

# Schedule OI



General Information

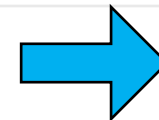
EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax

EDIT




CONTINUE

These should already be filled out from completing basic scenario 2.

Click here to edit or delete this info.



## Schedule OI - Income Exempt from Tax

 Schedule OI Exempt Income

**Korea South**

38750.00



**CONTINUE**

## Schedule OI - Income Exempt from Tax

These should already be filled out from completing basic scenario 2.

Name of the Country \*

Korea South

Select country of tax residence

Tax Treaty Article \*

20

Select treaty article

Number of months claimed on prior tax returns

Number of months you previously claimed this treaty on a tax return

Amount of exempt income

\$40000


Schedule OI - Income exempt from Tax, Amount of exempt income

40000

CANCEL

CONTINUE

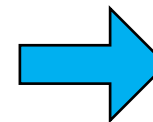
## Schedule OI - Income Exempt from Tax

 Schedule OI Exempt Income

**Korea South**

40000.00

Click here to edit or delete this info.



**CONTINUE**

# Schedule 01



General Information

EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax



EDIT





Back to Main Page





Skip sections 2 & 3 and go to the end.





 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

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Help & Support 

Federal  
\$0

## Income

### W-2 (Most Common Form)

Wages and tax statement

BEGIN

### 1099-G Box 1

Unemployment compensation

BEGIN

### 1099-G Box 2

State or local income tax refunds, credits, or offsets

BEGIN

### 1099-INT, DIV, OID

Interest income, dividends, and distributions

BEGIN

### 1099-K

Payment card and third party network transactions

BEGIN

### 1099-MISC

Miscellaneous income

BEGIN

### 1099-NEC

Nonemployee compensation

BEGIN

### 1099-R, RRB, SSA

Distributions from pensions, annuities, retirement, IRAs, social security, etc.

BEGIN

### 8915-F

Deferred Retirement Income Due to Disaster Relief in a Prior Year

BEGIN

### Capital Gains and Losses

May receive Form 1099-B, reported on Schedule D

BEGIN

2023.02.02

TAX YEAR 2022 Wages income for 1042 US citizen  
Benefits DO NOT MATCH

## Situation #2:

Entering adjustments in TaxSlayer for when you have a treaty benefit for wages, but you do not receive a 1042-S for wages.

Nick is here as an F-1 student. He never signed his treaty benefits forms with payroll, and so he only received a W-2 for his wages.

Document Type

W-2



Income Code (if 1042-S)

Select Income Code



Income

7800



Remove Document

[Add another document](#)

Check if treaty benefits match

Clear All Documents

## Match Status for Wages

Treaty Information			My Information	
Maximum Dollar Amount	Maximum Years in the U.S.	Treaty Article	Income Document Type	Income Amount
			W-2	7800
2000	5	21(1)	Total	7800

Your treaty benefits do not match

We will now make these two adjusting entries

### TaxSlayer Modified Entries

#### Where to enter

#### Amount to enter

Schedule OI - General Information, Wages exempt by a treaty

2000

Schedule OI - Income exempt from Tax, Amount of exempt income

2000

**Follow the Basic Scenario 2 guide for entering your income and treaty benefits into TaxSlayer.**

After completing Basic Scenario 2, follow the special circumstances guide for Wage Income with No 1042-S, or Your Treaty Benefits DO NOT MATCH

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

Click on Basic Information

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

Federal \$0





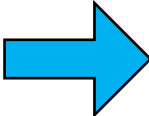

**Income**

- 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

**2023.02.02**

**Tax Year 2022 Wage Income No 1042-S or Treaty Benefits DO NOT MATCH**

# Basic Information

 Personal Information	EDIT
 Filing Status	EDIT
 Dependents / Qualifying Person	BEGIN
 IRS Identity Protection PIN	BEGIN
1040NR Schedule OI	  EDIT
BACK	CONTINUE

# Schedule 01



General Information



EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax

EDIT

CONTINUE

# Schedule OI - General Information

## General Information

Type of 1040NR Entity \*

Individual

Scroll Down

Country of Citizenship \*

Income Exempt from U.S. Tax

- ☐ Check if you were subject to tax in a foreign country on U.S. exempt income.
- ☐ Check if you used an alternate method to determine the source of the income.

Wages Exempt by a Treaty (reduces 1040-NR line 8)

2000

Schedule OI - General Information, Wages exempt by a treaty

2000

Real Property Election

**Have you ever made an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d)?**

- ☐ Yes
- ☐ No

CANCEL

CONTINUE

# Schedule OI



General Information

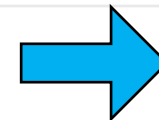
EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax

EDIT



CONTINUE

Treaty Information		
Maximum Dollar Amount	Maximum Years in the U.S.	Treaty Article
2000	5	21(1)

Fill these out based on information in My Treaty Benefits results.

## Schedule OI - Income Exempt from Tax

Name of the Country \*

Select country of tax residence

Tax Treaty Article \*

Select treaty article

Number of months claimed on prior tax returns

Number of months you previously claimed this treaty on a tax return

Amount of exempt income


Schedule OI - Income exempt from Tax, Amount of exempt income

2000

CANCEL

CONTINUE

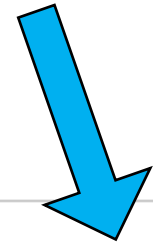
## Schedule OI - Income Exempt from Tax

 Schedule OI Exempt Income

**Korea South**

2000.00

Click here to edit or delete this info.



**CONTINUE**

# Schedule 01



General Information

EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax



EDIT





Back to Main Page




Skip section 3 and go to the end.



 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

2022 | AMERICAN PLEDGE

Help & Support 

Federal  
\$0

## Income

### W-2 (Most Common Form)

Wages and tax statement

BEGIN

### 1099-G Box 1

Unemployment compensation

BEGIN

### 1099-G Box 2

State or local income tax refunds, credits, or offsets

BEGIN

### 1099-INT, DIV, OID

Interest income, dividends, and distributions

BEGIN

### 1099-K

Payment card and third party network transactions

BEGIN

### 1099-MISC

Miscellaneous income

BEGIN

### 1099-NEC

Nonemployee compensation

BEGIN

### 1099-R, RRB, SSA

Distributions from pensions, annuities, retirement, IRAs, social security, etc.

BEGIN

### 8915-F

Deferred Retirement Income Due to Disaster Relief in a Prior Year

BEGIN

### Capital Gains and Losses

May receive Form 1099-B, reported on Schedule D

BEGIN

2023.02.02

TAX YEAR 2022 Wages income for 1042 US citizen  
Benefits DO NOT MATCH

## Situation #3:

Entering adjustments in TaxSlayer for when you received two 1042-S forms, and together they total more than your treaty benefit.

Birkir is an F-1 student whose country of tax residency is Iceland. He went to school at Michigan State during the spring of 2022, and then transferred to the UofMn for the fall semester. He received a 1042-S form for his wages from working on campus from both schools.

Document Type	Income Code (if 1042-S)	Income	
1042-S x ▾	20 x ▾	6000 ▴ ▾	Remove Document
1042-S x ▾	20 x ▾	8000 ▴ ▾	Remove Document
<a href="#">Add another document</a>			
Check if treaty benefits match			Clear All Documents

These are the results of his “My Treaty Benefits” worksheet, showing that his benefits do not match

Match Status for Wages				
Treaty Information			My Information	
Maximum Dollar Amount	Maximum Years in the U.S.	Treaty Article	Income Document Type	Income Amount
			1042-S	6000
			1042-S	8000
9000	5	19(1)	Total	14000

Your treaty benefits do not match

We will now make these two adjusting entries

#### TaxSlayer Modified Entries

#### Where to enter

#### Amount to enter

Schedule OI - General Information, Wages exempt by a treaty

-5000

Schedule OI - Income exempt from Tax, Amount of exempt income

9000

**Follow the Basic Scenario 2 guide for entering your income and treaty benefits into TaxSlayer.**

After completing Basic Scenario 2, follow the special circumstances guide for Wage Income with No 1042-S, or Your Treaty Benefits DO NOT MATCH

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

Tax Year 2022 Wage Income No 1042-S or Treaty  
Benefits DO NOT MATCH

2023.02.02

[Print Results](#)

Click on Basic Information

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

Federal \$0





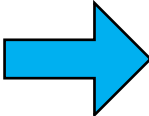

**Income**

- 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

**2023.02.02**

**Tax Year 2022 Wage Income No 1042-S or Treaty Benefits DO NOT MATCH**

# Basic Information

 Personal Information	<a href="#">EDIT</a>
 Filing Status	<a href="#">EDIT</a>
 Dependents / Qualifying Person	<a href="#">BEGIN</a>
 IRS Identity Protection PIN	<a href="#">BEGIN</a>
1040NR Schedule OI	  <a href="#">EDIT</a>
<a href="#">BACK</a>	<a href="#">CONTINUE</a>

# Schedule OI



General Information



EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax

EDIT

CONTINUE

# Schedule OI - General Information

## General Information

Type of 1040NR Entity \*

Individual

Scroll Down



Country of Citizenship \*

Income Exempt from U.S. Tax

☐ Check if you were subject to tax in a foreign country on U.S. exempt income.

☐ Check if you used an alternate method to determine the source of the income.

Wages Exempt by a Treaty (reduces 1040-NR line 8)

\$-5000



Schedule OI - General Information, Wages exempt by a treaty

-5000

NOTE: This is a  
NEGATIVE number!!!



Real Property Election

**Have you ever made an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d)?**

☐ Yes

☐ No

CANCEL



CONTINUE

# Schedule OI



General Information

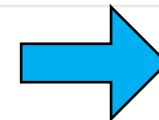
EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT

Income Exempt from Tax

EDIT



CONTINUE

This should already be filled out from completing basic scenario 2.

If you have 2 entries – one for each 1042-S forms, delete 1, then edit the other.

If you only have one form, then just click to edit it.

## Schedule OI - Income Exempt from Tax

 Schedule OI Exempt Income

**Iceland**

6000.00



**Iceland**

8000.00



**CONTINUE**

These should already be filled out from completing basic scenario 2.

## Schedule OI - Income Exempt from Tax

Name of the Country \*

Iceland

Select country of tax residence

Tax Treaty Article \*

19(1) STUDYING AND TRAINING COMPENSATION DURING STUDY OR TRAINING

Select treaty article

Number of months claimed on prior tax returns

Number of months you previously claimed this treaty on a tax return

Amount of exempt income

\$9000


Schedule OI - Income exempt from Tax, Amount of exempt income

9000

CANCEL

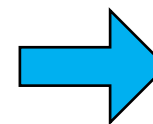
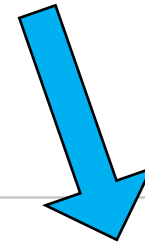
CONTINUE

## Schedule OI - Income Exempt from Tax

 Schedule OI Exempt Income

**Iceland**  
9000.00

Click here to edit or delete this info.



**CONTINUE**

# Schedule 01



General Information

EDIT

Dates Entered and Departed the U.S. in Current Year

EDIT



Income Exempt from Tax


EDIT





Back to Main Page





 My Account

 Basic Information

 **Federal**


Income


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Other Taxes


Payments & Estimates


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

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

 State


 Summary/Print

 E-file

 Mailbox

 Settings 

 Toolbox 

 Log Out

2022 | AMERICAN PLEDGE

Help & Support 

Federal  
\$0

## Income

**W-2** *(Most Common Form)* 

Wages and tax statement

BEGIN

**1099-G Box 1** 


Unemployment compensation

BEGIN

**1099-G Box 2** 


State or local income tax refunds, credits, or offsets

BEGIN

**1099-INT, DIV, OID** 

Interest income, dividends, and distributions

BEGIN

**1099-K** 

Payment card and third party network transactions

BEGIN

**1099-MISC** 

Miscellaneous income

BEGIN

**1099-NEC**

Nonemployee compensation

BEGIN

**1099-R, RRB, SSA** 

Distributions from pensions, annuities, retirement, IRAs, social security, etc.

BEGIN

**8915-F**

Deferred Retirement Income Due to Disaster Relief in a Prior Year

BEGIN

**Capital Gains and Losses** 

May receive Form 1099-B, reported on Schedule D

BEGIN

2023.02.02

TAX YEAR 2022 Wages income for 1042 US citizen  
Benefits DO NOT MATCH

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

# Congratulations!!!

You have prepared your tax return!