

# NoRTH 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 2025 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**

**Skip to page 9 to see your tax scenario if already logged into Taxslayer.**

# 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)



2024.02.05



# 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 or any other tax authorities.

# Tax Process Overview

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!

## Nonresidents

- Get Ready
  - Gather your income documents
  - Confirm your return is in scope
- Do Your Taxes
  - Option 1: Create and use a Personalized Guide
    - Create your personalized guide
    - Prepare your return
    - File your return
  - Option 2: Use tools, basic, and special circumstances guides
    - Confirm your federal tax residency status for 2023
    - Determine if you need to file a tax return
    - Determine your treaty benefits
    - Determine which scenarios apply to you
    - Prepare your return using a basic scenario
    - Update your return with any special circumstances scenarios
    - File your return

## Residents

- Get Ready
  - Gather your income documents
  - Confirm your return is in scope
- Do Your Taxes
  - Option 1: Go straight to TaxSlayer, and use their built-in guide
  - Option 2: Create and use a Personalized Guide (coming soon).



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, Wisconsin, Ohio
- 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 \$89,000**

- Note: this is a software limit, and you won't be able to prepare a return if your income is over this amount.

- Some state income tax returns. We support MN, CA, PA, NC, MD, OH, and WI 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

- Self-employment Income (1099-NEC or 1099-MISC)

- Per IRS rules, we can help with this for residents, but not for nonresident aliens. Here is a free resource that may help you no matter your federal tax residency status: [Self Employment Tax Guide from My Free Taxes](#)

- Income earned outside of the U.S.

- Amended Returns

- Prior Year (2024 or earlier) Returns

- Cryptocurrency or other digital assets

- 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/>

Macalester tax clients should use GLACIER' Tax Summary Report and GTP to confirm any tax treaty benefits. You can only use TaxSlayer software if your NRA for tax. If you want to get same information that is shown here, you can also access <https://tools.nrtaxhelp.org/treatybenefits> by using NRV TAP's site, <https://www.nrvtap.com/>, and using there What Are My Treaty Benefits? tool.

# Have you checked your treaty benefits?

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: W-2  
Income Code (if 1042-S): Select Income Code  
Income: 12800  
[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	12800
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

We strongly recommend that you print your results or take screenshots for reference.  
2024.02.05 Tax Year 2023 Wage Income No 1042-S or Treaty Benefits DO NOT MATCH

[Print Results](#)

# 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.
  - 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. [Go to pg 14 for situation 1.](#)
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.
  - 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. [Go to pg 27 for situation 2.](#)
3. You received two 1042-S forms, and together they total more than your treaty benefit.
  - This commonly occurs when students transfer between schools, and each school independently applies the treaty to their wages. [Go to pg 39 for situation 3.](#)

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 your member support email (see the Get Help tab on your member pages).

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

**Note:** The first series of steps you need to do all in one go, so don't stop until we say that you can save and exit.

## 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.**



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

You will not be charged a fee if you are using the proper link, or you will have to delete your account start your return again .

# Log into your TaxSlayer account



## Log in

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

Username

A text input field for the username, with a blue arrow pointing to it from the left. The field is empty and has a small icon of a speech bubble with a '1' inside on the right side.

Password

A password input field, with a blue arrow pointing to it from the left. The field is empty and has a small icon of a speech bubble with a '1' inside on the right side.

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

A green rectangular button with the text 'LOG IN' in white, bold, uppercase letters. The button is circled with a blue oval.

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

Copyright © 2021 TaxSlayer

# You should have a federal and a state return

MY ACCOUNT

2023 Tax Return

**Welcome back!** Let's finish your 2023 tax return.



RETURN	STATUS	REFUND AMOUNT
Federal	Created ⓘ	-\$11.00
Minnesota	Created ⓘ	\$0.00

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

The screenshot shows the TaxSlayer interface for the 2022 American Pledge. On the left is a dark sidebar with navigation options: My Account, Basic Information, Federal, Health Insurance, State (highlighted), Summary/Print, and E-file. The main content area is titled '2022 | AMERICAN PLEDGE' and 'Help & Support'. The 'State Return' section features a yellow warning box with an exclamation mark icon: '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 '+ Add Another State Return'. A card for 'Minnesota Resident' is shown with a '+ Property Tax Refund' option and a three-dot menu. A large green 'CONTINUE' button is at the bottom right. The footer contains 'Copyright © 2023 TaxSlayer | Privacy Policy'.

# 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	
W-2	Select Income Code	1250	Remove Document
1042-S	19	38750	Remove Document

[Add another document](#)

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
			W-2	1250
			1042-S	38750
No Limit	3	19	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

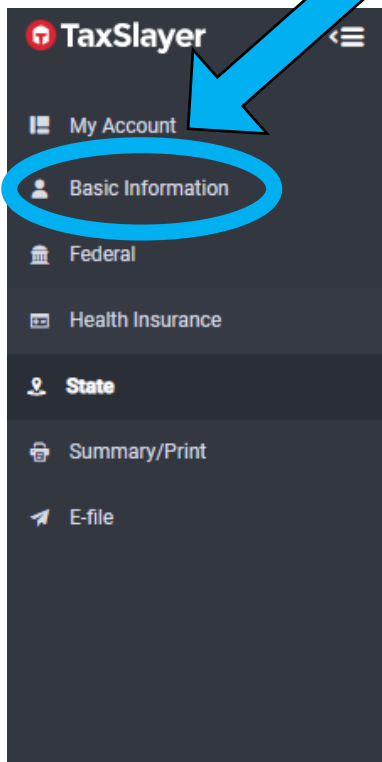
40000

**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.

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

Copyright © 2023 TaxSlayer | [Privacy Policy](#)

# Basic Information



Personal Information

EDIT



Filing Status

EDIT



Dependents / Qualifying Person

BEGIN



IRS Identity Protection PIN

BEGIN

1040NR Schedule OI

EDIT



BACK

CONTINUE

# Schedule OI



General Information



EDIT

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

EDIT

Income Exempt from Tax

EDIT

**CONTINUE**

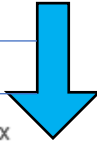
# Schedule OI - General Information

## 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)

\$1250



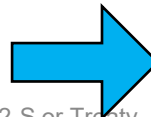
Schedule OI - General Information, Wages exempt by a treaty Enter income earned on W-2. 1250

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




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**

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

## Schedule OI - Income Exempt from Tax

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


Enter income reported on W-2 + 1042-S

40000

CANCEL

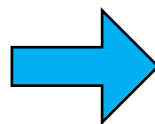
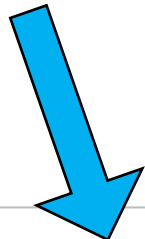
CONTINUE

# Schedule OI - Income Exempt from Tax

 Schedule OI Exempt Income

<b>Korea South</b> 40000.00	
--------------------------------	---

Click here to edit or delete this info.



# Schedule OI



General Information

**EDIT**

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





**EDIT**

Income Exempt from Tax

**EDIT**



# Basic Information

 Personal Information	<b>EDIT</b>
 Filing Status	<b>EDIT</b>
 Dependents / Qualifying Person	<b>BEGIN</b>
 IRS Identity Protection PIN	<b>BEGIN</b>
1040NR Schedule OI	<b>BEGIN</b>

**BACK**

 **CONTINUE**

Back to Main Page



Skip sections 2 & 3 and go to the end.

**TaxSlayer** ×

- 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 ?

You are done.

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

## 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	Income Code (if 1042-S)	Income	
<input type="text" value="W-2"/>	<input type="text" value="Select Income Code"/>	<input type="text" value="7800"/>	<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"/>

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** 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

2022 | AMERICAN PLEDGE

Help & Support ?

Federal  
\$0

## 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 2023 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 OI



General Information



EDIT

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

EDIT

Income Exempt from Tax

EDIT

**CONTINUE**

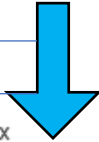
# Schedule OI - General Information

## 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)

2000



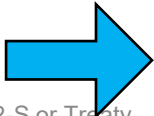
Schedule OI - General Information, Wages exempt by a treaty 2000

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



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.



# Schedule OI



General Information

**EDIT**

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





**EDIT**

Income Exempt from Tax

**EDIT**



# Basic Information

 Personal Information	<b>EDIT</b>
 Filing Status	<b>EDIT</b>
 Dependents / Qualifying Person	<b>BEGIN</b>
 IRS Identity Protection PIN	<b>BEGIN</b>
1040NR Schedule OI	<b>BEGIN</b>

**BACK**

 **CONTINUE**

Back to Main Page



Skip section 3 and go to the end.

**TaxSlayer** ×

- 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

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

# 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 <input type="text"/>	20 <input type="text"/>	6000 <input type="text"/>	<input type="button" value="Remove Document"/>
1042-S <input type="text"/>	20 <input type="text"/>	8000 <input type="text"/>	<input type="button" value="Remove Document"/>

[Add another document](#)

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

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

In example, Iceland tax treaty covers first \$9,000, the negative (-) is the wages earned not covered by treaty.

**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

**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

2022 | AMERICAN PLEDGE

Help & Support ?

Federal  
\$0

## Income

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

Tax Year 2023 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 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.

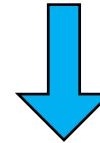
Wages Exempt by a Treaty (reduces 1040-NR line 8)

\$-5000



Schedule OI - General Information, Wages exempt by a treaty

NOTE: This is a **NEGATIVE** number!!!



Amount entered is wages above tax treaty amt (\$9,000) and entered as NEGATIVE or \$-5,000 in example.

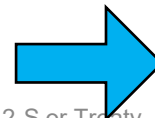
-5000

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



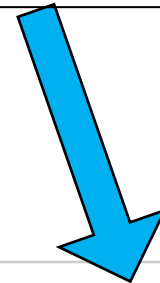
**EDIT**

**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

This is wages covered by tax treaty, i.e., Iceland \$9,000.

CANCEL

CONTINUE

## Schedule OI - Income Exempt from Tax

 Schedule OI Exempt Income

**Iceland**  
9000.00

Click here to edit or delete this info.



# Schedule OI



General Information

**EDIT**

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





**EDIT**

Income Exempt from Tax

**EDIT**



# Basic Information

 Personal Information	<b>EDIT</b>
 Filing Status	<b>EDIT</b>
 Dependents / Qualifying Person	<b>BEGIN</b>
 IRS Identity Protection PIN	<b>BEGIN</b>
1040NR Schedule OI	<b>BEGIN</b>

**BACK**

 **CONTINUE**

Back to Main Page



**TaxSlayer** ×

- 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

2024.02.05

Tax Year 2020 Wage Income for 1042-C or 1042-B  
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 member site

Go to Do Your Taxes, scroll down to E-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!