Guide to Filing Your Own Taxes



Foreign Student Taxes – all countries





Who this guide is for:

- Students on F, J, M, or Q Visa
- Annual income of \$84,000 or less
- Non-Resident Aliens
 If you are unsure of your
 residency status for tax purposes
 use this tool for assistance
 https://tools.nrvtap.com/aminra







• You only need to complete <u>Form 8843</u> and mail it in **before June 15, 2025**. Submitting this form will keep you exempt from a taxable residency status while you are a student in the United States.

Mail it to this address:

Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215





Go to MyFreeTaxes.com

How would you like to file your taxes?

Select File My Own Taxes



- Our most popular optionSelf-file and get help when you
- need it
- Fastest (takes most filers an hour or less)



Have My Taxes Prepared for Me

- Have your return prepared for you online or in-person
- Typically takes 1-2+ weeks
- For filers who make about \$60,000 or less





Answer the following questions:

Note: if you made more than \$84,000 in 2024, this program will not be free of charge.

Let us help you file your own taxes for free.

This is a great option for people who:

- Are filing a current year return (for 2023 taxes).
- Are comfortable using tax software, or want to learn.

Did you earn less than \$79,000 in 2023?*

Yes	No

What is your ZIP code?*

(
	Zip code		

Do you have income from self-employment?*

Yes	No

I would like to opt-in to be contacted by United Way (optional). United Way of Pickens County



Scroll down and

select "File Now"

Select Continue...

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



It should look like this:

TaxSlayer

Sign In Need a TaxSlayer account? <u>Create account.</u>		doing you using Tax on "Create	r own taxes Slayer, click e Account."
Username			, Account
Password	Ø	lf y tax	ou did your return here t year, enter
Forgot Username Forgot Password		you or j	ir username bassword m last vear!
SIGN IN			·····,

By clicking 'Sign In', you agree to TaxSlayer's License Agreement, Privacy Policy, and agree to receive marketing emails related to your account. You can unsubscribe at any time.

If this is your first time





Create your account.

Already have an account? Sign In

Email address

e Email is required

Username

Output State St

Choose password

Password is required

No prohibited characters

O At least 8 characters long

O Must contain at least one upper and one lower case letter

D

O One number

O One special character

Mobile phone (recommended)

.___) ____-

Verify my account with text message. Standard call, messaging, or data rates may apply.

CREATE ACCOUNT

By clicking 'Create account', you agree to TaxSlayer's License Agreement. <u>Privacy Policy</u> and agree to receive marketing emails related to your account. You can unsubscribe at any time. If this is your first time doing your own taxes using TaxSlayer, complete the <u>required</u> fields to create an account!







Success! Your TaxSlayer account has been created.

Now, let's keep going.







Let's get this out of the way.

Review the legal info below, give us your autograph, and you'll be on your way to a faster, easier tax filing experience – created with you in mind.

Sign by typing your name and the date in the boxes below

Use of Information

Section 301-7216 of the Internal Revenue Code specifically governs the use and disclosure of Tax Return Information. Some states may also have additional laws and regulations related to use and disclosure of the same information. We use your Tax Return Information only in accordance with those applicable laws and regulations to prepare and assist in preparing your tax return, to provide services associated with preparing your tax return, and to provide you with other products and services you specifically request or consent to.

We use the information you provide (discussed above) to complete services and products you request. That is, we may use your information to show you additional products (if applicable) such as options to pay for tax preparation services (e.g. Refund Transfer), various ways to receive a refund disbursement, personalized tax tips, and other relevant products and services based upon your Tax Return Information. These offers may come from us or a third-party





i Â	Personal Information
୬ • ଯ •	Taxpayer's Information Primary First Name Last Name Last Name Image: Information Image: Informat
•	Social Security Number Social Security Number The IRS requires your Social Security Number for e-filing. Date of Birth MM DD YYYY Occupation
	BACK Skip United Way United Way of Pickens County



Personal Information

What's your mailing address?





DO NOT PUT A CHECK MARK IN ANY OF THESE BOXES, select continue

Taxpayer's	Information	►
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Check All That Apply:

JANE can be claimed as a dependent on someone else's return. Learn more

JANE was over age 18 and a full-time student at an eligible educational institution. Learn more

JANE is blind.

☐ JANE is deceased.

JANE wishes to contribute \$3 to the Presidential Election Campaign Fund.

JANE served in a combat zone during the current tax year. Learn more

JANE was affected by a natural disaster during the current tax year.

□ JANE received, sold, sent, exchanged, or otherwise acquired financial interest in virtual currency during the current tax year.

BACK Skip CONTINUE United Way of Pickens County



What's your filing status? (?)



If you are not married, select "Single nonresident alien" If you are married, select "Married nonresident alien" Select continue.

What's your filing status? Learn more

Single nonresident alien

O Married nonresident alien

BACK

O Qualifying widow(er) with dependent child

WAIT! This isn't what I wanted!

SHOW RESIDENT OPTIONS

CONTINUE





Dependents or Qualifying Person(s)

Do you have children or relatives who rely on you for support and live in your home? If so, you might be able to receive potential tax credits and tax exemptions that could save you money on your tax bill. But before you get too excited, there are some situations when a child's exemption status is a little more complicated. The IRS does have special rules for those situations.

Do you have any dependents or qualifying person(s) to claim on your return?



Select the answer that applies to you.





IRS Identity Protection PIN

Did you or anyone on your tax return receive a CP01A notice from the IRS containing a 6-digit Identity Protection PIN? <u>Learn more</u>

Yes, someone on my return received an Identity Protection PIN.

○ No, no one on my return received an Identity Protection PIN.

BACK

Skip CONTINUE

Select the answer that applies to you.

The most common answer is "No"

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TaxSlayer <≡	2022 AMERICAN PLEDGE
My Account	Pagio Info
Basic Information	Dasic IIIIO
Personal Information	Personal Information
Filing Status	3
Dependents/Qualifying Person	Filing Status
IRS Identity Protection PIN	•
Federal	Dependents / Qualifyin
Health Insurance	3
State	IRS Identity Protection
Summary/Print	1040NR Schedule OI
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
E-file	BACK

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Basic Inforn	nation	
? Personal Information		EDIT
? iling Status		EDIT
Pependents / Qualifying F	Person	BEGIN
(?) RS Identity Protection PII	N	BEGIN
040NR Schedule OI	Select BEGIN next to 1040NR Schedule OI	BEGIN
BACK		CONTINUE





Help & Support (?)

Start with General Information





Schedule OI - General Information

General Information Type of 1040NR Entity * - Please Select - 🜲 Select "Individual" Country of Citizenship * - Please Select -\$ Country of Residence * - Please Select -\$ U.S. Travel Information -- Please Select --\$ Select type of U.S. Visa * Please Select \$ Select "Non Immigrant Visa" Check if you have ever applied for a U.S. Green Card Check if you have ever been a citizen of the U.S. Check here if you have ever had a green card. Check if you have ever changed your Visa Type. Days Present in the U.S. Number of days in the U.S. for 2019. Number of days in the U.S. for 2018. Number of days in the U.S. for 2017.

Complete the information according to your situation





Tax Return Filing Information

Schedule OI continued

If you are from India, ignore this section

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)

\$

If you completed the proper forms before beginning your job and received an accurate Form 1042 S, leave this blank. If you did not, add the amount of wages that should be exempt based on the treaty for your county.

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)?

O Yes

Real Property Election

O No

Look up the treaty benefits for your country in the Pub 4011 Pages 17-18 https://www.irs.gov/pub/irs-pdf/p4011.pdf

(note: if you made less than the treaty benefit, put the full amount of income earned in Amount of Exempt Income)

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Schedule OI

If you left the country during the tax year, record it in this section.





Look up the treaty benefits for your country in the Pub 4011 Pages 17-18 https://www.irs.gov/pub/irs-pdf/p4011.pdf

If you are from India, ignore this section

- Under Basic Information
 - Select Country of Residence
 - Number of Months Claimed on Prior returns
 - Amount of Exempt Income (found in the Pub 4011 under treaty benefits)

prior tax returns	prior tax returns	prior tax returns

(note: if you made less than the treaty benefit, put the full amount of income earned in Amount of Exempt Income)

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Select continue until you see this page:

Income

W-2 (Most Common Form) (?) Wages and tax statement	If you have a W-2, select BEGIN. If not, skip this section.		BEGIN
1099-G Box 1 ⑦ Unemployment compensation			BEGIN
1099-G Box 2 ⑦ State or local income tax refunds, credits, or of	fsets		BEGIN
1099-INT, DIV, OID ⑦ Interest income, dividends, and distributions			BEGIN
1099-K ⑦ Payment card and third party network transaction	ions		BEGIN
1099-MISC ⑦ Miscellaneous income			BEGIN
1000 NEO		United Way of Pickens County	United Way

Enter the information exactly as it is on your W-2 form

W-2

Check any of these that apply to you:	1 Wages, tips, other	2 Federal tax withheld
This is a corrected W 2	\$	\$
This is a substitute W-2	3 Social security wages	4 Social security tax withheld
This is a railroad W-2	5 Medicare wages and tips	6 Medicare tax withheld
	Ś	\$
b Employer identification number (EIN) *	7 Social security tips	8 Allocated tips
	\$	\$
c Employer's name *	9 IRS verification code	10 Dependent care benefits
Country *	11 Nonqualified plans	Unreported tips
United States	\$	\$
Address (number and street) *		
	12 (?) Learn More	
ZIP Code * City * State *	a - Code	
Please Select V		United Way United Way



After completing your W-2, scroll down to Scholarships and Fellowship Grants

Profit or loss from business (?) Reported on Schedule C		BEGIN
Profit or Loss From Farming (?) Reported on Schedule F		BEGIN
Scholarships And Fellowship Grants Taxable portion of a scholarship/grant must be included i	Enter the amount of scholarships and grants received minus your country's treaty amount.	BEGIN
SSA-1042S and RRB-1042S Retirement benefits for nonresident aliens	Look up the treaty benefits for your country in the Pub 4011 Page 16 <u>https://www.irs.gov/pub/irs-</u> pdf/p4011.pdf	BEGIN
Supplemental Income and Loss (?) Reported on Schedule E	If your treaty benefit is higher than your scholarships and grants amount, leave this section blank.	BEGIN
Less Common Income (7) K-1 earnings gampling winnings cancellation of debt. etc.		BEGIN
	United Way of Pickens Count	y Way

Entering the Form 1042-S



Payments and Estimates

Amount Paid with Extension 3 Amount paid with Form 4868	BEGIN
Apply Overpayment to Next Year's Taxes Option to apply all or part of your refund to next year's taxes	BEGIN
Federal Estimated Tax Payments Federal tax payments already made for 2020	BEGIN
Foreign Partner's Information Statement Form 8805	BEGIN
Foreign Person's U.S. Source Income Subject to Withholding Form 1042-S	BEGIN
Other Federal Withholdings	BEGIN



Entering the Form 1042-S

Form 1042-S Foreign Person's U.S. Income Subject to Withholding



Enter exactly as shown on your 1042-S form.



Deductions

If you are from India, you have a treaty to qualify for the standard deduction.





If you are not from India, you will be using itemized deduction.

Select itemized deductions and proceed to next page

G	TaxSlayer «	Deductions		
ne	Mar Annount	Adjustments to Income ⑦ Educator expenses, medical savings accounts, student loan interest, etc.		BEGIN
80	My Account	Credits ⑦ Child and dependent care credit, education credits, mortgage interest credit, etc.		BEGIN
ዶ	Basic Information	Itemized Deductions ⑦ Charitable contributions, mortgage interest, property taxes, etc.		BEGIN
<u>a</u>	Federal	васк	(CONTINUE
	Income	Copyright © 2023 TaxSlayer (<u>Privacy Policy</u>		
	Deductions			
	Other Taxes			
	Payments & Estimates			
	Miscellaneous Forms			
	COVID-19 Relief	Unite of Pi	ed Way ickens County	United Way



If you are not from India, you will be using itemized deduction.

Complete any of the sections that pertain to you.



🕝 TaxSlayer « 品 My Account ዶ **Basic Information Federal Section** ≙ Income Deductions Other Taxes Payments & Estimates Miscellaneous Forms COVID-19 Relief

All non-resident aliens are required to complete Form 8843

of Pickens County

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Miscellaneous Forms

Aliens Exempt for Medical Conditions/Other Reasons Reported on Form 8843		BEGIN
Allocation of Tax Amounts for Individuals in Certain States Reported on Form 8958 (Only for married filing separately and some domestic partnership) (au	BEGIN
Application for Automatic Extension of Time to File Applied for on Form 4868		BEGIN
Closer Connection Exception Statement for Aliens Reported on Form 8840		BEGIN
Initial and Annual Expatriation Statement Reported on Form 8854		BEGIN
Injured Spouse Allocation (2) Reported on Form 8379		BEGIN
Installment Agreement Request () Requested on Form 9465		BEGIN
	United Way	United

Form 8843 - Exempt and Individuals With a Medical Condition 🛛 🗰 🔳





Complete with your information.

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General Information

Of what country were you a citizen during 2023?

India	`
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What country issued you a passport?

- Please Select -

Passport number

Days in the U.S. in 2023

Days in the U.S. in 2022

Days in the U.S. in 2021

Days in 2023 you claim you can exclude (substantial presence test)





Form 8843 Part I - General Information



No

Current non-immigrant status

Form 8843 Part III - Student

Complete with your information.

Director of Academic Program

Select

~

		Director Name *
DELETE C.	ANCEL	
		Director Phone Number*
Academic institution whe	re you attended	
Institution Name *		Director Address* Country *
Institution Phone Number*		United States
		Address (street number & nan
Institution Address* Country *		
United States	~	ZIP code *
Address (street number & name) *		
ZIP code *		City, town or post office *
City, town or post office *		State *

	U.S. presence	
	Were you present in the U.S. as a teacher, trainee, or student for any part of more than 5 cale	endar years?
	⊖ Yes	
	No	
	During the tax year, did you apply for, or take affirmative steps to apply for, lawful permanent	resident sta
	○ Yes	
	No	
	Visa held during 2017	
	Did you have a visa in this year?	
	⊖ Yes	
	No	
	Visa held during 2018	
	Did you have a visa in this year?	
	○ Yes	
	No	
ne) *	Visa held during 2019	
	Did you have a visa in this year?	
	○ Yes	
	No	
	Visa held during 2020	
	Did you have a visa in this year?	
	○ Yes	
	No	
	Visa held during 2021	
	Did you have a visa in this year?	
	⊖ Yes	
	No	
	Visa held during 2022	
	Did you have a visa in this year?	Jnite
	O Yes	f Di
	No	

ly for, or take affirmative steps to apply for, lawful permanent resident status or have an application pending to change your status to that of a lawful permanent resident? **United Way** of Pickens County

Health Insurance



If you had Market Place Health Insurance through the government, complete this section using your Form 1095-A.

If you did not have Market Place Health Insurance, select "No" and Continue



•	TaxSlayer	«
	My Account	
$\stackrel{\circ}{\sim}$	Basic Information	
<u>a</u>	Federal Section	
Ŧ	Health Insurance	
2	State Section	
â	Summary/Print	
V	E-file	
	Mailbox	
ැටූ	Settings	•
*/5	Toolbox	•
[]]	Save & Log Out	

2019 | American Pledge

Help & Support

Select your State Return

Please select the state that you would like to complete below.

Only states that accept tax returns for which you have not already created a state tax return are listed here. The following states **do not** have individual income tax returns: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming



Choose State

You have completed your Federal Return.

Continue on to your State Return.

Select the state you work or attend school in.

Click Continue

CANCEL



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Select your California Return Residency

Please choose a return type

Resident: You are a resident of California if your domicile/permanent home is in California regardless of brief, infrequent absences.

🔵 Part Year

Non-Resident: You are a Nonresident of California if you do not maintain a permanent place to live in California during the tax year.

CONTINUE

Regardless of the state you live in, because you are a nonresident alien for tax purposes, you are considered a nonresident for state tax purposes, as well.

Select Non-Resident

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CANCEL

Select Summary/Print

G	TaxSlayer	«	Tax Return Summary		
	My Account				
ዶ	Basic Information				<u> </u>
<u>a</u>	Federal Section				\$0.00 🗸
_			Adjusted Gross Income		\$0.00 🗸
Ŧ	Health Insurance		Tax and Credits		\$0.00 ~
2	State Section		Total Tax		\$0.00 ~
Ê	Summary/Print		Payments		\$0.00 ~
Ą	E-file		Amount You Owe		\$0.00 ~
M	Mailbox		PRINT - VIEW RETURN		
ැටූ	Settings	•	Click "View Return" and save a		
[]}	Save & Log Out		copy for your files.	United Way of Pickens County	United Way



If you have viewed your return and ensured it is accurate, it is now time to file. In most cases, you can e-file your return.

Select e-file and continue through each part if it looks accurate.

Let's get a few more details

You're almost ready to file!

	Federal \$0 Your tax liability is \$0 exactly.
	A $0 \ tax$ liability means you do not owe any taxes and are not due a tax refund.
	State \$0 No State Returns.
3)	Products & Services \$0
	Next, how do you want to pay for your fees associated with your return?





Federal Payment Method

How would you like to pay your federal amount due of \$556?



Select how you would like to receive your refund or how you would like to pay your tax.

I understand that TaxSlayer has no control over the IRS or the bank and therefore makes no guarantees as to the number of days it takes for you to receive your refund.TaxSlayer will make every effort to expedite your filing process; however, if the IRS delays or holds your refund, TaxSlayer will not be held responsible.

CONTINUE



BACK

-It may ask you to add your ID. This section is optional.

-It will ask you if you filed taxes last year. If you did, it'll ask you to provide your Adjusted Gross Income (AGI) from last year. This will be on your 1040 NR from last year.

-It will then ask you to create a 5-digit PIN number. It can be any 5 numbers you'd like.

Now, create a Self-Select PIN for this year

Create a 5-digit PIN for this year's tax return. We'll import it for you when you file next year.

*You may be asked for this PIN in the future so the IRS can confirm your identity. We recommend making note of your PIN and keeping track of it.

Taxpayer's 5-digit PIN *



CONTINUE





CANCEL

Next, you will add your bank account and routing number in if you chose direct debit or direct deposit.

Bank Name	
Bank of America	
Routing Number *	Bank Account Number *
Confirm Routing Number *	Confirm Bank Account Number *





Click E-File and you are finished!!

It will reject or accept within a few minutes.

If it rejects, you may be able to fix the error. If you cannot fix it, you'll need to mail in your return.



Paper Filing Print 2 copies.

1. Mail one to the IRS for Federal Income Tax

2. Mail the second copy to South CarolinaDepartment of Revenue for State Tax

Federal Income Tax

Form	NOT Enclosing payment	Enclosing payment
1040 NR	Department of the Treasury	Internal Revenue Service
Non-resident	Internal Revenue Service	PO Box 1303
	Austin, TX 73301-0215	Charlotte, NC 28201-1303
Form 8843 Only	Department of the Treasury	This is only if you are not
Non-resident form	Internal Revenue Service	filing a tax return and only
	Austin, TX 73301-0215	filing Form 8843

South Carolina Income Tax (sc 1040/sc 1040NR)

Refunds or No Tax Due

SC1040 Processing Center

Columbia, SC 29211-0100

PO Box 101100

All Balances Due

PO Box 101105

Taxable Processing Center

Columbia, SC 29211-0105

Correspondence

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SC Dept of Revenue Income Tax PO Box 125 Columbia, SC 29214-0400

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Other Resources:

- 1. <u>https://www.vitaresources.net/foreignstudent.html</u>
- 2. <u>https://www.irs.gov/individuals/international-taxpayers/foreign-students-scholars-teachers-researchers-and-exchange-visitors</u>
- 3. https://www.irs.gov/pub/irs-pdf/p4011.pdf
- 4. United Way of Pickens County Nicole Zeiset, Free File Manager <u>nzeiset@uwpickens.org</u> 864-671-0059

