

# TAX NON-RESIDENTS

## What Forms Do You Need?

(See also gold colored handout "How Do I Find tax Forms?")

**FIRST! Determine if you a Tax Resident or Non-resident.**  
(See purple handout.)

### Persons with F-1, F-2, J-1 and J-2 status considered Tax Non-residents in 2008

- ✓ **Form 1040NR-EZ (or 1040NR** for persons in items 1 - 6 below)  
(Required only if you had U.S. Income in 2008;  
NOT required if your only U.S. income was salary less than or equal to \$3500)
- ✓ **Form 8843** (even if you had no U.S. income in 2008) [Note: if you answer "yes" to question 8 or 12 on this form, then you may not be required to file the form. In this case, consult a tax advisor.]
- ✓ Other forms if required for specific circumstances (Example: If you are claiming a tax credit for a U.S. citizen child, complete form 8901)

Most Non-residents may use the 1040NR-EZ. However, the following persons must probably use the 1040NR instead of the 1040NR-EZ:

1. A person from **Canada, Mexico, Korea, or a student from India** who is claiming exemptions for dependents. (See separate handout on India Tax Treaty) (Persons with no dependents may usually use Form 1040NR-EZ, unless one of the other criteria applies. See #2 if you have a U.S. Citizen child)
2. A person with a **U.S. Citizen child** who wishes to claim a child tax credit for the child
3. A person claiming other tax credits (See Lines 44-49 on Form 1040NR for examples of credits  
Note: most non-residents at UT will not be eligible for tax credits, except the child tax credit for U.S. Citizen children)
4. A person with taxable income **other than** wages, salaries, tips, scholarships, fellowships, or refund of state income tax. This would include income from stock dividends or capital gains, gambling, royalties, personal business, etc. [Note that bank interest is not taxable for non-residents.]
5. A person with taxable 2008 income equal to or over **\$100,000**
6. A person who wants to claim deductions (other than state or local income tax) (See Page 3 on Form 1040NR for list)
7. A person who wants to claim adjustments listed on Form 1040NR, Lines 24, 25, 26, 27, 28, 29, 31, or 33
  - Scholars (not students) arriving in Knoxville in 2008 may want to look at the adjustment for **moving expenses**.
  - Other adjustments will probably not apply to most students and scholars at UT
  - See 1040NR instructions for more information
8. A person who is claimed as a dependent on someone else's U.S. tax return.

### Others:

#### Tax Non-residents with immigration status other than F or J:

- ✓ **Form 1040NR-EZ OR 1040NR** (See above list of persons who must file 1040NR.)  
(Do not file Form 8843)
- ✓ Other forms as needed (such as Form 8901 for U.S. Citizen child tax credit)

#### Tax Residents:

- ✓ Form 1040, 1040EZ, or 1040A (Available from [www.irs.gov](http://www.irs.gov))
- ✓ If claiming tax treaty benefits: Form 8833 plus a photocopy of the back of 1040NR-EZ
- ✓ Other forms, as needed

**Dual Status Residents:** See separate handout