

Instructions for Completing Form 1040NR-EZ

Fill out the top section with your name, social security number ("identifying number") and U.S. address. Fill out the section indicating the foreign country where you were a citizen or national during the past calendar year. Put your permanent home country address as the "address where you are a permanent resident."

LINE	
1.	Check if single
2.	Check if married
3.	Enter the amount of taxable income found on all W-2 forms in box 1. Do not enter amounts exempted by tax treaties. Exempt wages go on line 6 (bank interest is NOT taxable income).
4.	Enter "0"
5.	Enter amounts from the 1042S form (if you received one). If you enter any amount on line 5, you must complete and mail the form "Scholarship Information (1042S)."
6.	If you are from a tax treaty country (treaty lists), you should normally NOT "claim" the treaty. If you have earned \$3,300.00 or less during the year, you don't need to claim it.
7.	Add lines 3,4, and 5 and enter this amount. This is your TOTAL INCOME .
8.	Do not enter anything on this line.
9.	Do not enter anything on this line.
10.	Do not enter anything on this line.
11.	Indicate any State of Massachusetts income taxes withheld (box 17 on your W-2). Otherwise leave blank. Only students from India may claim the standard deduction (\$4,700 single). If so fill in line J of Form 1040NR-EZ: "standard deduction allowed under US/India treaty article 21(2)."
12.	Subtract line 11 from line 10 and enter the amount (if applicable).
13.	Enter \$3,300.00, the amount of the one personal exemption you are allowed.
14.	Subtract line 13 from line 12 and enter the results. This is your TAXABLE INCOME .
15.	Find your tax in the Tax Table and enter the amount here.
16.	Leave blank.
17.	Add lines 15-16. This is your TOTAL TAX.
18.	Enter the sum of the amounts of Federal income tax withheld from box 2 of all Form(s) W-2 and/or Form(s) 1042S
19.	Leave blank.
20.	Leave blank.
21.	Add lines 18 through 20 and enter the amount
22.	If line 21 is more than line 17, subtract line 17 from 21 and enter the amount on this line.
23a.	Enter the amount shown on line 22. This is the amount you overpaid and should be refunded by IRS.
23b.	If you want your tax refund direct deposited into your checking or savings account, fill in this line. Locate the bank routing number and your account number on the check.
23c.	Indicate whether you want your refund to go to your savings or checking account
23d.	Enter your bank account number (see #23b for illustration).
24.	Leave this line blank or enter zero (0)
25.	If line 17 is more than line 21, subtract line 21 from line 17. This is the amount you owe. Note: Write a check payable to U.S. Treasury. Include your social security number on your check and write "2007 taxes" on the reason line.
26.	Leave this line blank
Sign, date and list your occupation as "STUDENT."	
Fill in the back page of Form 1040NR-EZ as accurately as possible.	

A.	Fill in the name of the country that issued your passport
B.	Check yes or no
C.	Write "STUDENT"
D.	Enter the visa type you held when you first entered the U.S., usually F-1 & visa number (the visa number is the "control number" on the U.S. visa page in your passport). Enter your current visa type.
E.	Enter the date you first entered the U.S.
F.	Check yes or no
G.	List all entry and departure dates from the U.S. and country visited during 2007.
H.	Enter the number of days you were actually present in the U.S. during 2005, 2006 and 2007 (exclude days that you were outside the U.S. for work or vacation or other reasons)
I.	Check yes or no and enter the year and form number (usually 1040NR-EZ) of your last U.S. tax return.
J.	You are most likely not going to be claiming a tax treaty. If you have questions, contact Ted Los (tijos@admin.umass.edu).
K.	Check yes or no. if yes, explain.

Print out and mail completed Form 1040NR-EZ along with:

- One copy of your W-2 Form(s)
- Form 8843 ([instructions for filling out this form](#))
- Copy C of the 1042-S form (if you received one from Financial Services)

TO:

Internal Revenue Service Center, Austin, TX 73301-0215

Note: Make photocopies of your completed tax return and all forms and attachments and keep these copies for at least 3 years.