

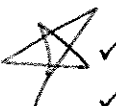
SAMPLE- CHINA STUDENT

Filing Your U.S. Tax Documents

CINTAX
Complete International
Tax Preparation

✓ Based on the information entered into CINTAX, you are due a tax refund! You should receive your refund within 6-10 weeks **after you mail your tax return** (depending on the refund method you selected). If you have not received your refund after that time, you may check the refund status by going to: <https://sa.www4.irs.gov/irfof/lang/en/irfofgetstatus.jsp> Please do not contact the CINTAX Support Center regarding your tax refund as we have no information about when your refund will be made.

✓ YOU MUST PRINT, SIGN, AND MAIL YOUR FORM 1040NR OR 1040NR-EZ (YOUR TAX RETURN) TO THE INTERNAL REVENUE SERVICE ("IRS") AT THE ADDRESS BELOW. **CINTAX CANNOT AND WILL NOT SUBMIT YOUR TAX RETURN FOR YOU.**



✓ Sign and date your tax return – it is not considered a valid form if it is not signed!

✓ Don't forget anything! Make sure you attach all the necessary documents in the following order:

- * Copy C of each Form 1042-S (if received)– attach to the **front** of tax return;
- * Copy B of each Form W-2 (if received) – attach to the **front** of tax return;
- * If you received other forms, such as Forms 1099, **do not** attach the forms to your tax return **unless** there is an amount shown in box 4 (federal tax withheld);
- * Form 8843 – attach to the **back** of your tax return;
- * Schedule C-EZ (if produced by CINTAX)– attach to the **back** of your tax return; and
- * If you applied for a social security number, attach a copy of the receipt for application of a social security number to the **back** of your tax return.

✓ Mail your signed and dated tax documents (see below) to the IRS at the address below:

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

MAIL TO :

Note: no street address is necessary.

✓ Don't file your tax return late! The due date for Forms 1040NR and 1040NR-EZ depends on whether you received salary or wages that were subject to U.S. tax:

- * If you received wages/salary as an employee, file Form 1040NR or 1040NR-EZ on/before **April 15, 2009**.
- * If you did not receive wages/salary as an employee, file Form 1040NR or 1040NR-EZ on/before **June 15, 2009**.



MAKE A COPY OF YOUR SIGNED TAX RETURN AND/OR DOCUMENTS! You must keep the copy of your signed tax return and/or documents for three calendar years after the year in which you file. Keep the copy of your tax return even after you leave the U.S., you may be asked to show proof that you complied with U.S. tax laws when applying for future entry to the U.S. **CINTAX WILL DELETE ALL TAX INFORMATION ON JUNE 16. CINTAX DOES NOT MAINTAIN YOUR INFORMATION AFTER JUNE 16; WE WILL NOT KEEP A COPY OF YOUR TAX RETURN.**

✓ If you have a non-working spouse and/or children who was present in the U.S. under an F, J, M, or Q immigration status during 2008, each is required to file Form 8843, regardless of whether any U.S. income was received. You may use CINTAX to complete Form 8843. Each Form 8843 for **each** of your non-working spouse and/or children must be mailed to the IRS in a **separate** envelope, separate from your tax return.

✓ You may also be required to file a STATE tax return for each state in which you lived or worked during 2008. CINTAX does not complete state tax forms; please review the tax information on the websites of the states in which you lived and/or worked during 2008 for more information.

THANK YOU for using CINTAX!

Please tell us what you think about CINTAX. Send your comments to support@cintax.us

SAMPLE

Form 1040NR-EZ

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-0074

2008

Department of the Treasury Internal Revenue Service

Personal information section including name (Brenda R Sutherland), address (1400 Townsend Drive, Houghton, MI 49931), and country (U.S.).

Please print or type.

- Filing status (see page 4). Check only one box. 1 Single nonresident alien, 2 Married nonresident alien

Table with 21 rows for income and deductions. Includes columns for line number, description, and amounts. Total tax is 628.00.

Refund section (lines 22-24). Includes routing number 000111111 and account number.

Amount You Owe section (lines 25-26). Total amount owed is 628.00.

Third Party Designee section. Includes fields for name, phone, and PIN.



Sign Here section. Includes fields for signature, date, and occupation (Student).

Paid Preparer's Use Only section. Includes fields for preparer's signature, date, SSN, and firm information.

SAMPLE

Other Information (If an item does not apply to you, enter "N/A.")

A What country issued your passport? China, People's Republic of

B Were you ever a U.S. citizen? [] Yes [x] No

C Give the purpose of your visit to the United States Student

D Current nonimmigrant status and date of change (see page 9) F1

E Date you entered the United States (see page 9) 08/18/2006

F Did you give up your permanent residence as an immigrant in the United States this year? [] Yes [x] No

G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. Left: 06/01/2008 - Entered: 07/01/2008

H Give number of days (including vacation and nonworkdays) you were present in the United States during 2006 136, 2007 335, and 2008 336

I Did you file a U.S. income tax return for any year before 2008? [x] Yes [] No. If "Yes," give the latest year and form number 2007 - 1040NR-EZ

J If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 9 for additional information.

Country China, People's Republic of

Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2008 below and on line 6; not on line 3 or 5.

For 2008 Wages \$5000.00 U.S. - China, People's Republic of Article 20(C)

For 2007 U.S. - China, People's Republic of \$5000.00 Article 20(c)

Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits? [] Yes [x] No

K During 2008, did you apply for, or take any affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? [] Yes [x] No

If "Yes," explain

SAMPLE

Form **8843**

**Statement for Exempt Individuals and Individuals
With a Medical Condition**
For use by alien individuals only.

OMB No 1545-0074

2008

Department of the Treasury
Internal Revenue Service

For the year beginning January 1, 2008, or other tax year beginning _____, 2008, and ending _____, 20_____

Attachment
Sequence No. **102**

Your first name and initial
Brenda R

Last name
Sutherland

Your U.S. taxpayer identification number, if any
111223333

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence

Address in the United States

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ F1 08/18/2006
- b Current nonimmigrant status and date of change (see instructions) ▶ F1
- 2 Of what country were you a citizen during the tax year? China, People's Republic of
- 3a What country issued you a passport? China, People's Republic of
- b Enter your passport number ▶ G1111111111
- 4a Enter the actual number of days you were present in the United States during:
2008 336 2007 335 2006 136
- b Enter the number of days in 2008 you claim you can exclude for purposes of the substantial presence test ▶ 336

Part II Teachers and Trainees

- 5 Enter the name, address, and telephone number of the academic institution you attended during 2008 ▶ _____
- 6 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2008 ▶ _____
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2002 _____ 2003 _____
2004 _____ 2005 _____ 2006 _____ 2007 _____ . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2002 through 2007)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained on page 3.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2008 ▶ Michigan Technological University
1400 Townsend Drive Houghton, MI 49931 PH:906-487-1885
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2008 ▶ Glenn Mroz
Michigan Technological University
1400 Townsend Drive Houghton, MI 49931 PH:906-487-1885
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2002 _____ 2003 _____
2004 _____ 2005 _____ 2006 F1 2007 F1 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2008, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ▶ _____

SAMPLE

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2008 and the dates of competition ▶

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶

Note. You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶

c Enter the date you actually left the United States ▶

18 Physician's Statement:

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Name of physician or other medical official

Physician's or other medical official's address and telephone number

Physician's or other medical official's signature

Date

Sign here only if you are filing this form by itself and not with your tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ _____ ▶
Your signature Date

SAMPLE

2008 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2009.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

PLACE LABEL HERE	▶ 1. Filer's First Name Brenda		M.I. R	Last Name Sutherland		▶ 2. Filer's Social Security No. (Example: 123-45-6789) 111 - 22 - 3333	
	If a Joint Return, Spouse's First Name		M.I.	Last Name		▶ 3. Spouse's Social Security No. (Example: 123-45-6789) - -	
	Home Address (No., Street, P.O. Box or Rural Route) 1400 Townsend Drive						▶ 4. School District Code (5 digits - see p. 49) 31110
	City or Town Houghton		State MI	ZIP Code 49931			

**MILITARY FAMILY RELIEF FUND
CHILDREN'S TRUST FUND
CHILDREN OF VETERANS TUITION GRANT PROGRAM**

You may contribute to the Military Family Relief Fund, Children's Trust Fund and the Children of Veterans Tuition Grant Program on lines 21, 22, and 23 of this form.

▶ 5. STATE CAMPAIGN FUND Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.		Yes No a. You <input type="checkbox"/> <input checked="" type="checkbox"/> b. Spouse <input type="checkbox"/> <input type="checkbox"/>	▶ 6. FARMERS, FISHERMEN OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing or seafaring.	
▶ 7. FILING STATUS. Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married, filing jointly c. <input type="checkbox"/> Married, filing separately*		* If you check box "c," complete line 3 and enter spouse's name below: <input style="width: 150px; height: 20px;" type="text"/>		
		▶ 8. RESIDENCY. Check all that apply. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident* c. <input type="checkbox"/> Part-Year Resident* * If you check box "b" or "c," you must complete and attach Schedule NR.		

▶ 9. EXEMPTIONS	
a. Number of exemptions you claimed on your 2008 federal return.....	▶ 9a. <input style="width: 30px; text-align: center;"/> 1 x \$3,500 <input style="width: 50px; text-align: right;"/> 3,500 <input style="width: 30px; text-align: right;"/> 00
b. Number of individuals 65 or older who qualify for a special exemption.....	▶ 9b. <input style="width: 30px;" type="text"/> x \$2,200 <input style="width: 50px; text-align: right;"/> 00
c. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.....	▶ 9c. <input style="width: 30px;" type="text"/> x \$2,200 <input style="width: 50px; text-align: right;"/> 00
d. Number of children ages 18 and under you claimed as Michigan exemptions.....	▶ 9d. <input style="width: 30px;" type="text"/> x \$600 <input style="width: 50px; text-align: right;"/> 00
e. Number of qualified disabled veterans.....	▶ 9e. <input style="width: 30px;" type="text"/> x \$250 <input style="width: 50px; text-align: right;"/> 00
f. If your unemployment compensation is 50% or more of your Adjusted Gross Income (amount claimed on line 10) check the box and enter \$2,200.....	▶ 9f. <input type="checkbox"/> (✓) \$2,200 <input style="width: 50px; text-align: right;"/> 00
g. If someone else can claim you as a dependent, check the box, complete Worksheet 2 on p.10, and enter the amount from the worksheet.....	▶ 9g. <input type="checkbox"/> (✓) <input style="width: 50px; text-align: right;"/> 00
h. Add lines 9a, 9b, 9c, 9d, 9e, 9f and 9g. Enter here and on line 15.....	▶ 9h. <input style="width: 50px; text-align: right;"/> 3,500 <input style="width: 30px; text-align: right;"/> 00
10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see p. 10)....	▶ 10. <input style="width: 50px; text-align: right;"/> 10,050 <input style="width: 30px; text-align: right;"/> 00
11. Additions from Michigan Schedule 1, line 7. Attach Schedule 1.....	▶ 11. <input style="width: 50px; text-align: right;"/> 00 <input style="width: 30px; text-align: right;"/> 00
12. Total. Add lines 10 and 11.....	▶ 12. <input style="width: 50px; text-align: right;"/> 10,050 <input style="width: 30px; text-align: right;"/> 00
13. Subtractions from Michigan Schedule 1, line 21. Attach Schedule 1.....	▶ 13. <input style="width: 50px; text-align: right;"/> 50 <input style="width: 30px; text-align: right;"/> 00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"....	▶ 14. <input style="width: 50px; text-align: right;"/> 10,000 <input style="width: 30px; text-align: right;"/> 00
15. Exemption allowance. Enter the amount from line 9h or Schedule NR, line 20.....	▶ 15. <input style="width: 50px; text-align: right;"/> 3,500 <input style="width: 30px; text-align: right;"/> 00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	▶ 16. <input style="width: 50px; text-align: right;"/> 6,500 <input style="width: 30px; text-align: right;"/> 00
17. Tax. Multiply line 16 by 4.35% (0.0435). Enter here and carry amount to line 18.....	▶ 17. <input style="width: 50px; text-align: right;"/> 283 <input style="width: 30px; text-align: right;"/> 00



DIRECT DEPOSIT

Deposit your refund directly into your bank account! See p. 11 and complete a, b and c.

a. Routing Transit Number	▶ 123456789	b. Type of Account	▶ (1) <input checked="" type="checkbox"/> Checking (2) <input type="checkbox"/> Savings
c. Account Number	▶ 000111111111		

SAMPLE

Filer's Social Security Number
111 - 22 - 3333

18. Enter amount of tax from line 17	18.	283	00
19. Total Nonrefundable Credits. Attach Schedule 2	19.	0	00
20. Income tax. Subtract line 19 from line 18. If line 19 is greater than line 18, enter "0"	▶ 20.	283	00
21. Military Family Relief Fund. Enter your contribution amount (\$1 minimum)	▶ 21.	0	00
22. Children's Trust Fund. Enter your contribution amount (\$5 minimum)	▶ 22.	0	00
23. Children of Veterans Tuition Grant Program. Enter your contribution amount (\$2 minimum)	▶ 23.	0	00
24. Additional Voluntary Contributions from Form 4642, line 6. Attach Form 4642	24.	0	00
25. USE Enter use tax due on Internet, mail order or other out-of-state purchases from TAX Worksheet 1, line 3, p. 9.	▶ 25.	0	00
26. Add lines 20, 21, 22, 23, 24 and 25	26.	283	00

REFUNDABLE CREDITS AND PAYMENTS

27. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2	▶ 27.	0	00
28. Farmland Preservation Credit. Attach MI-1040CR-5	▶ 28.	0	00
29. Qualified Adoption Expenses. Attach U.S. Form 8839 and MI-8839	▶ 29.	0	00
30. Stillbirth Credit. Enter amount from Worksheet 3, p. 11	▶ 30.	0	00
31. a. Federal Earned Income Tax Credit	31a.	0	00
b. Michigan Earned Income Tax Credit. Multiply line 31a by 10% (0.10)	▶ 31b.	0	00
32. Michigan tax withheld from Schedule W, line 3. Attach Schedule W	▶ 32.	300	00
33. Estimated tax, extension payments and 2007 credit forward	▶ 33.	0	00
34. Total refundable credits and payments. Add lines 27, 28, 29, 30, 31b, 32 and 33	34.	300	00

REFUND OR TAX DUE

35. If line 34 is less than line 26, subtract line 34 from line 26. Include interest and penalty if applicable (see p. 11)	▶ 35.		00
36. If line 34 is greater than line 26, subtract line 26 from line 34. You overpaid this amount	36.	17	00
37. Amount of line 36 to be credited to your 2009 estimated tax for your 2009 tax return	▶ 37.		00
38. Subtract line 37 from line 36	REFUND ▶ 38.	17	00

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2007, check the appropriate box below. <input type="checkbox"/> Filer is Deceased <input type="checkbox"/> Spouse is Deceased		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's PTIN, FEIN or SSN <input type="text"/>	
Filer's Signature	Date	Preparer's Business Name (print or type)	
Spouse's Signature	Date	Preparer's Business Address (print or type)	
<input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No			

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**
Pay amount on line 35. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan." Print your **Social Security** number and "2008 income tax" on the front of your check. If paying on behalf of another taxpayer, write the taxpayer's name and Social Security number on the check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for six years. To check the status of your refund, have a copy of your MI-1040 available when you visit: www.michigan.gov/iit

SAMPLE

2008 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7
Attach to Form MI-1040.



Attachment 1A

Filer's First Name Brenda	M.I. R	Last Name Sutherland	Filer's Social Security Number (Example: 123-45-6789) 111 - 22 - 3333
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789) - -

Additions to Income

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	▶ 1.		00
2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see p. 12).....	▶ 2.		00
3. Gains from Michigan column of MI-1040D and MI-4797.....	▶ 3.		00
4. Losses attributable to other states (see p. 12).....	▶ 4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797.....	▶ 5.		00
6. Other (see p. 12). Describe: _____	▶ 6.		00
7. Total additions. Add lines 1 through 6. Enter here and on MI-1040, line 11.....	▶ 7.		00

Subtractions from Income

8. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. (Attach U.S. Schedule B or U.S. 1040A Schedule 1 if over \$5,000.).....	▶ 8.		00
9. Military pay from U.S. Armed Forces included in MI-1040, line 10 (attach Schedule W). (Include retirement pay on line 12 of this schedule.).....	▶ 9.		00
10. Gains from federal column of Michigan MI-1040D and MI-4797.....	▶ 10.		00
11. Income attributable to another state. Explain type and source: _____	▶ 11.		00
12. Retirement or pension benefits included in MI-1040, line 10. (Include military retirement here.) See exceptions, p. 13. Name of payer: _____	▶ 12.		00
13. Dividend/interest/capital gains deduction for senior citizens (see p. 14).....	▶ 13.		00
14. Social Security benefits from U.S. Form 1040, line 20b or U.S. Form 1040A, line 14b.....	▶ 14.		00
15. Income earned while a resident of a renaissance zone. Name of zone: _____	▶ 15.		00
16. Michigan state and local income tax refunds received in 2008 and included in MI-1040, line 10	▶ 16.	50	00
17. Michigan Education Savings Program 	▶ 17.		00
18.  Michigan Education Trust.....	▶ 18.		00
19. Venture Capital Deduction. Attach Form 4534.....	▶ 19.		00
20. Miscellaneous subtractions (see p. 14) Describe: _____	▶ 20.		00
21. Total subtractions. Add lines 8 through 20. Enter here and on MI-1040, line 13.....	▶ 21.	50	00

SAMPLE

2008 MICHIGAN Schedule 2 Nonrefundable Credits

Issued under authority of Public Act 281 of 1967.

Attach to Form MI-1040.

Attachment 1B

Filer's First Name Brenda	M.I. R	Last Name Sutherland	Filer's Social Security Number (Example: 123-45-6789) 111 — 22 — 3333
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789) — —

	Amount	Credit
1. Income tax paid to Michigan cities (see p. 15) ▶ 1a	<input type="text"/> 00	1b. <input type="text"/> 00
2. Public contributions (see p. 15) ▶ 2a	<input type="text"/> 00	2b. <input type="text"/> 00
3. Community Foundations. Enter code from p. 48 ▶ <input type="text"/> ▶ 3a	<input type="text"/> 00	3b. <input type="text"/> 00
4. Homeless Shelter/Food Bank contributions (see p. 16) ▶ 4a	<input type="text"/> 00	4b. <input type="text"/> 00
5. Income tax paid to another state. Attach a copy of the return 5a	<input type="text"/> 00	▶ 5b. <input type="text"/> 00
6. Michigan Historic Preservation Tax Credit. Attach Form 3581 ▶ 6a	<input type="text"/> 00	▶ 6b. <input type="text"/> 00
7. College Tuition and Fees Credit. Attach Schedule CT ▶ 7		<input type="text"/> 00
8. Vehicle Donation Credit. Enter code from p. 17 ▶ <input type="text"/> ▶ 8a	<input type="text"/> 00	8b. <input type="text"/> 00
9. Total nonrefundable credits. Add lines 1b, 2b, 3b, 4b, 5b, 6b, 7 and 8b. Enter here and carry amount to your MI-1040, line 19 9		<input type="text"/> 00