

SAMPLE - INDIA 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.).

Filing status section with checkboxes for 'Single nonresident alien' (checked) and 'Married nonresident alien'.

Table with 21 rows for income and deductions. Includes 'Adjusted gross income' (15000) and 'Total tax' (608).

Refund section (lines 22-24) including routing number and account number for direct deposit.

Amount You Owe section (lines 25-26) for total tax due and estimated tax penalty.

Third Party Designee section with fields for name, phone number, and identification number.



Sign Here section with signature line, date, and occupation (Student).

Paid Preparer's Use Only section with fields for preparer's signature, name, address, and contact information.

SAMPLE

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

A What country issued your passport? India

B Were you ever a U.S. citizen? Yes 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 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? 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 India

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 U.S. Std Deduction \$5,450.00 U.S. - India Article 21(2)

For 2007 U.S. - India \$5350.00 Article 21(2)

Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits? Yes 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 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 January 1—December 31, 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? India
- 3a What country issued you a passport? India
- b Enter your passport number ▶ G11111111111
- 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

Non-Service Scholarship or Fellowship GRANT STATEMENT

I certify that I received the following non-service scholarship or fellowship grants during 2008

Nontaxable (Section 117):	\$
Tax Treaty Exempt:	\$
Taxable:	\$ 2000.00
TOTAL:	\$ 2000.00

The above amounts were given to me by:
MICHIGAN TECHNOLOGICAL UNIVERSITY

From the taxable portion of my non-service scholarship or fellowship grant(s) listed above, I used the following amounts to purchase non-taxable/deductible items under Section 117:

**Total Amount Paid for Tuition and Books/Supplies
Required for and Directly Related to My Studies:**

\$

Brenda Sutherland

Printed Name

Signature

111223333

Social Security Number/ITIN

Date (month/day/year)

Please attach this Grant Statement to your federal tax return

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

Form with fields for Filer's Name (Brenda R Sutherland), Social Security No. (111-22-3333), Spouse's Social Security No., Home Address (1400 Townsend Drive), City or Town (Houghton), State (MI), ZIP Code (49931), and School District Code (31110).

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.

Form with sections 5, 6, 7, and 8. Section 5: STATE CAMPAIGN FUND. Section 6: FARMERS, FISHERMEN OR SEAFARERS. Section 7: FILING STATUS (Single checked). Section 8: RESIDENCY (Resident checked).

Table for EXEMPTIONS (Section 9) and Adjusted Gross Income (Section 10). Includes rows for various exemptions (9a-9g) and income adjustments (10-17) with amounts in dollars and cents.

Form for DIRECT DEPOSIT with fields for Routing Transit Number (123456789), Account Number (0001111111), and Type of Account (Checking checked).

SAMPLE

Filer's Social Security Number		
111	— 22 —	3333

18. Enter amount of tax from line 17	18.	500	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.	500	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 TAX Enter use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1, line 3, p. 9.	▶ 25.	0	00
26. Add lines 20, 21, 22, 23, 24 and 25	26.	500	00

REFUNDABLE CREDITS AND PAYMENTS

27. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2	▶ 27.		00
28. Farmland Preservation Credit. Attach MI-1040CR-5	▶ 28.		00
29. Qualified Adoption Expenses. Attach U.S. Form 8839 and MI-8839	▶ 29.		00
30. Stillbirth Credit. Enter amount from Worksheet 3, p. 11	▶ 30.		00
31. a. Federal Earned Income Tax Credit	31a.		00
b. Michigan Earned Income Tax Credit. Multiply line 31a by 10% (0.10)	▶ 31b.		00
32. Michigan tax withheld from Schedule W, line 3. Attach Schedule W	▶ 32.	550	00
33. Estimated tax, extension payments and 2007 credit forward	▶ 33.		00
34. Total refundable credits and payments. Add lines 27, 28, 29, 30, 31b, 32 and 33	34.	550	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.	50	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.	50	00

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

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

